Shire of Dardanup

APPENDICES

AUDIT & RISK COMMITTEE MEETING

To Be Held

Wednesday, 12th June 2024 Commencing at 2.00pm

At

Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive - EATON

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RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Western Australian Auditor General – Schedule of Reports								
RISK THEME PROFILE:								
3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)								
RISK ASSESSMENT CONTEXT: Strategic								
CONSEQUENCE CATEGORY	**RISK EVENT**	**PRIOR TO TREATMENT OR CONTROL**			**RISK ACTION PLAN** (Treatment or controls proposed)	**AFTER TREATEMENT OR CONTROL**		
		CONSEQUENCE	**LIKELIHOOD**	**INHERENT RISK RATING**		**CONSEQUENCE**	**LIKELIHOOD**	**RESIDUAL RISK RATING**
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Not considering the risks, controls and recommendations arising from the Auditor General's report could have an impact on Council not meeting its compliance requirements.	Moderate (3)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council's reputation could be seen in a negative light for not adhering to its requirement to fulfil duties and functions that are prescribed in legislation.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

Office of the Auditor General
Serving the Public Interest

Report 11: 2023-24 | 21 March 2024

PERFORMANCE AUDIT

Funding for Community Sport and Recreation

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Office of the Auditor General
for Western Australia

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National Relay Service TTY: 133 677
(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for
those with visual impairment.

The Office of the Auditor General acknowledges the traditional custodians throughout
Western Australia and their continuing connection to the land, waters and community. We
pay our respects to all members of the Aboriginal communities and their cultures, and to
Elders both past and present.

Image credit: shutterstock.com/Monkey Business Images

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Funding for Community Sport and Recreation

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FUNDING FOR COMMUNITY SPORT AND RECREATION

This report has been prepared for submission to Parliament under the provisions of sections 24 and 25 of the *Auditor General Act 2006*.

Performance audits are an integral part of my Office's overall program of audit and assurance for Parliament. They seek to provide Parliament and the people of WA with assessments of the effectiveness and efficiency of public sector programs and activities, and identify opportunities for improved performance.

This audit assessed if State government entities effectively applied sound administration practices to assess and approve funding for community sport and recreation between 2020-21 and 2022-23, and if funding agreements were in place for approved projects.

I wish to acknowledge the entities' staff for their cooperation with this audit.

Caroline Spencer
Auditor General
21 March 2024

Contents

Auditor General's overview

Each year the WA Government provides important sport and recreation funding to local governments and community organisations across the State. This funding helps to deliver a variety of projects ranging from items of sports equipment to new sport and leisure centres, and encourages our participation in activities that improve physical and mental health and sense of community.

This audit reviewed roughly $300 million of government funding for projects between 2020-21 and 2022-23. We reviewed the transparency and accountability of funding decisions, including if the merit of individual projects was well considered against the need for government spending to deliver the greatest public benefit. Consistent with these principles, this State's first WA grant guidelines[1] were published in 2022, providing State entities with a whole-of-government approach to grant funding. While the guidelines are a good start, we found they lack key elements and need strengthening for public money to be robustly administered.

I was pleased to find that $12 million of funding awarded each year by the Department of Local Government, Sport and Cultural Industries (DLGSC) followed important granting principles and the WA grant guidelines. The DLGSC rigorously assessed each project's merit and funding was based on an understanding of needs across the State. Decision-making was transparent and funding allocations are easily accessible to the public on the DLGSC website.

The State Government, however, did not require sport and recreation projects stemming from election commitments ($136 million) or special programs, like the WA Recovery Plan[2] ($125 million), to be assessed against published criteria as part of an entity grant program. It is not clear how the merit of some of these projects was assessed, and there is no public transparency on why some projects were funded and others were not.

Improving the transparency, accountability and value of government spending to meet election commitments, to address what is commonly known as 'pork barrelling[3]', is a topic of debate across many Australian jurisdictions. Unlike other government decisions that affect the State Budget, election promises are commonly funded without an assessment of the project's priority need to the community or the capacity of the recipient to deliver the project. Good principles for government spending ensure money is awarded fairly and equitably, and generally include publicly available criteria and merit selection, irrespective of the origin of the announcement or the dollar value of the project.

I note the important work currently underway by the Small Business Development Corporation to support efficient and accountable grants administration. However, broader governance and framework issues need to be addressed at a policy level, particularly in relation to the principles of fairness, merit and value for public money from election commitments and grants by ministers in their own electorates. Accordingly, I have made a recommendation in this regard to central agencies.

My Office has created an interactive dashboard on our website of all approved projects in the three funding streams we assessed, including the recipient, amount and a brief project description. This provides the public with complete information about what was funded and allows the distribution of money by local government and electorate to be compared.

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[1] Department of the Premier and Cabinet, *Western Australian Grants Administration Guidelines 2022*, DPC, 30 March 2022.

[2] The State Government launched the $5.8 billion WA Recovery plan in July 2020 to support the State's recovery from the impacts of the COVID-19 pandemic.

[3] "'Pork-barrelling' involves the exercise of public powers, such as the making of grants or commitments to build infrastructure, in a biased or 'partial' manner that favours the interests of a political party, rather than in the public interest." Professor Anne Twomey, When is pork-barrelling corruption and what can be done to avert it? from Independent Commissions Against Corruption NSW, *Report on investigation into pork barrelling in NSW*, ICAC, August 2022, Appendix 2 (page 4).

Executive summary

## Introduction

This audit assessed if the Department of Local Government, Sport and Cultural Industries (DLGSC) effectively applied sound administration practices[4] to assess and approve funding for community sport and recreation between 2020-21 and 2022-23, and if funding agreements were in place for approved projects. The departments of Treasury (Treasury) and the Premier and Cabinet (DPC) were also included in the audit.

Background

The Western Australian Government provides millions of dollars each year to support the development of community sport and recreation. Money is usually given to local government (LG) entities and community organisations to help build new facilities and upgrade existing facilities.

It is important that public money is awarded to the community fairly and equitably. A competitive funding method that includes key steps shown in Figure 1 can support State entities to achieve better outcomes and value for money[5].
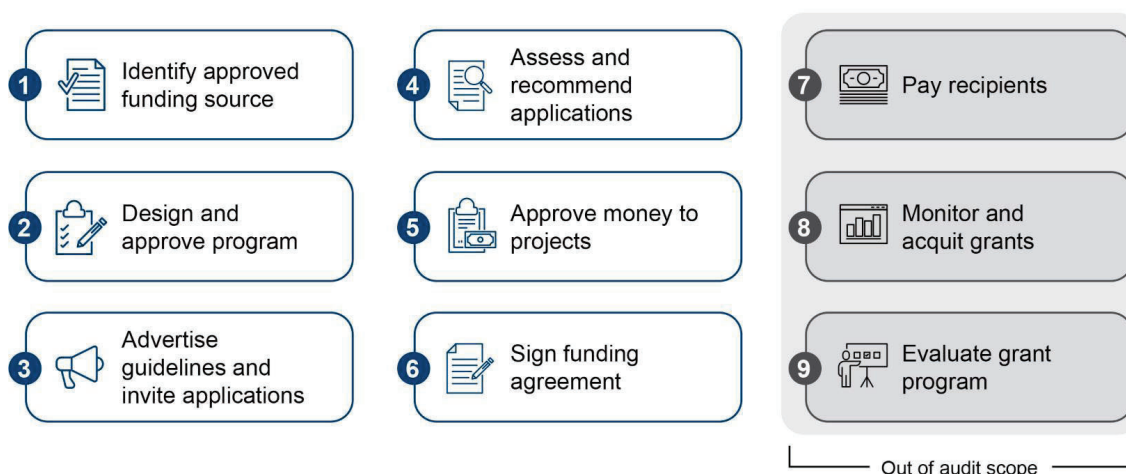
Source: OAG adapted from Queensland Audit Office[6]

Figure 1: Key funding steps for competitive funding processes

Funding can also be allocated through other methods including:

- non-competitive processes where applicants are not compared against each other but may be assessed individually against specific criteria

- one-off or ad hoc funding approved on a targeted basis usually awarded by ministerial decision.

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[4] Sound administration practices are outlined in Figure 1 of this report and have been further described in our previous reports Office of the Auditor General, *Grants Administration*, OAG, Perth, 28 January 2021 and Office of the Auditor General, *Grant Administration*, OAG, Perth, 7 July 2016.

[5] Department of Finance, *Commonwealth Grants Rules and Guidelines*, Australian Government, 2017, accessed 18 September 2023, p 31 point 11.5.

[6] Queensland Audit Office, *Awarding of sports grants*, QAO website, 29 September 2020, accessed 18 September 2023.

The funding method chosen can depend on why the money is needed. For example, a competitive, merit-based process may not be the best method when there is an urgent community need following a natural disaster.[7]

Entities must ensure public money is used efficiently, effectively and for the benefit of the community[8] and follow rules and principles that are set out in various legislation and policies such as the *Financial Management Act 2006*, Financial Management Regulations 2007, Treasurer's Instructions, *Public Sector Management Act 1994*, the *Government Trading Enterprise Act 2003* and their entity-enabling legislation.

On 30 March 2022, the DPC published the *Western Australian Grant Administration Guidelines* (Guidelines). The Guidelines provide State entities with a set of high-level principles to consider when awarding and administering money through a grants program. The Guidelines acknowledge a difficulty in establishing a definition of grants, describing them as '…a financial assistance arrangement made for a specific purpose or a project'.

Between 2020-21 and 2022-23, the DLGSC was responsible for administering various sources of funding to support sport and recreation in the community. During this period, three funding streams provided a total of almost $298 million to the community. The DLGSC had differing levels of responsibility in each stream but was not the approver of any projects; they were responsible for entering into all funding agreements and paying approved recipients. The value and number of projects awarded funding in each stream is shown in Figure 2.

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[7] Premier and Cabinet, *Grants Administration Guide*, NSW Government, September 2022, accessed 18 September 2023, p 25.

[8] Based on principles of public administration in the *Public Sector Management Act 1994* s7(a) and (f).

One grant ● 100 ⬤ 100 grants

Community Sporting and Recreation Facilities Fund

2020-21
$12 m
(80 projects)

2021-22
$12.6 m
(80 projects)

$36.3 m

2022-23
$11.7 m
(44 projects)

WA Recovery Plan August 2020

$125 m
(16 projects)

Election commitments June 2021

$136 m
(458 projects)

Small projects ($19 m)
(422 projects)

100 100 100 100

Large projects ($117 m)
(36 projects)
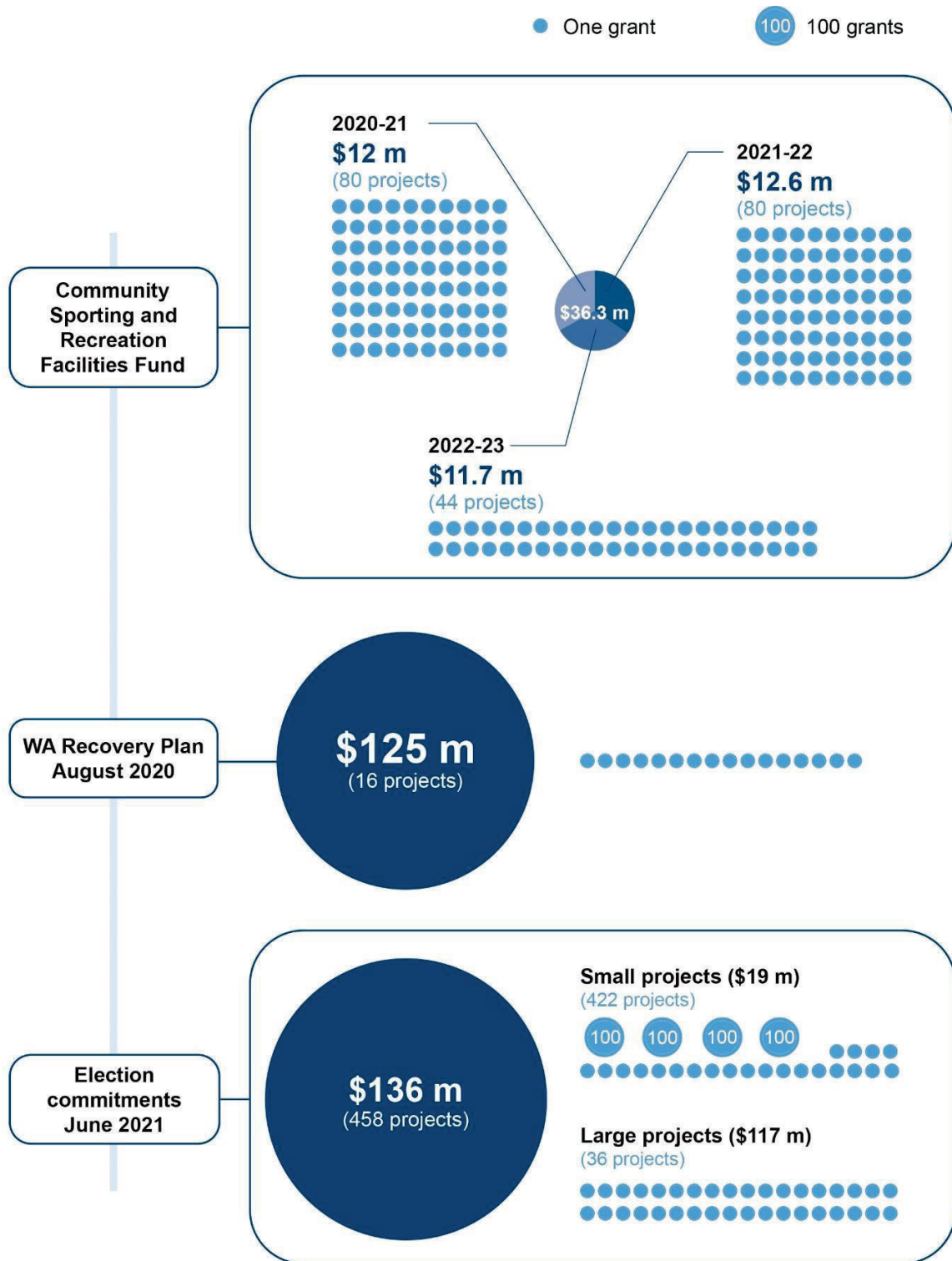
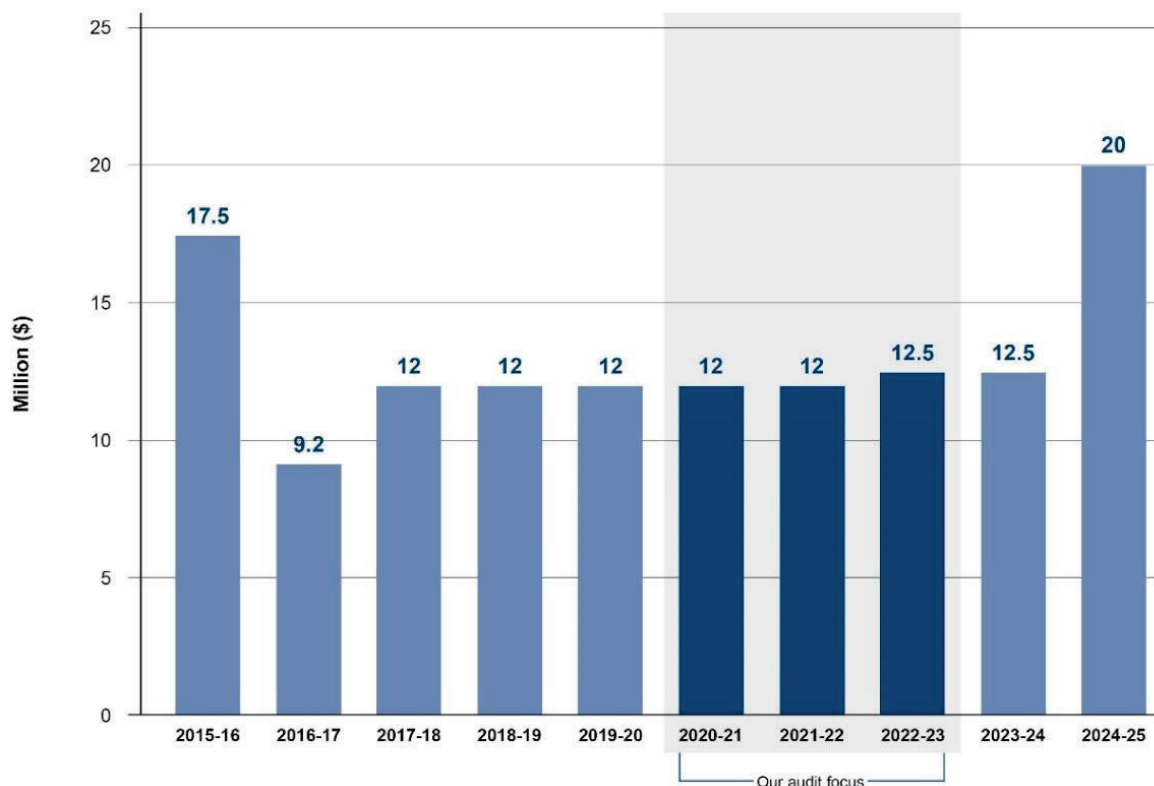Source: OAG based on information provided by the DLGSC

Figure 2: Three audited funding streams between 2020-21 and 2022-23

The projects funded in the three streams are listed in Appendix 1. An interactive version is also available on our website.

Community Sporting and Recreation Facilities Fund (CSRFF)

The CSRFF program delivers the State Government's annual capital works for community sport and recreation infrastructure. It is funded through a special purpose account administered by the DLGSC.

While the State Government's annual funding to the CSRFF varied, it averaged around $12 million a year through to 2022-23 (Figure 3).

Source: OAG based on information from the DLGSC

Figure 3: Money allocated to the CSRFF from 2015-16 to 2024-25

The program has existed for around 50 years and provides grant funding for a range of small and large projects. Small projects include upgrades to oval lighting, converting grass bowling greens to synthetic surfaces and improvements to change rooms. Large projects include construction and redevelopment of multi-sport pavilions, netball courts and aquatic centres. We reviewed if the DLGSC followed the Guidelines to assess and recommend projects for approval by the Minister for Sport and Recreation.

The maximum amount of funding offered to each project is one-third[9] of the total estimated project cost, up to a maximum of $2 million. Remaining project costs must be separately sourced, usually from LG entities and sporting clubs.

WA Recovery Plan (for sport and recreation)

On 2 August 2020, the State Government announced one-off funding of $125 million for 16 projects. The funding was part of the WA Recovery Plan[10] to help drive and support the

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[9] Through a development bonus, some applications are eligible for up to 50% of the project costs, and remote Aboriginal communities can be eligible for up to 100% for high priority projects.

[10] The State Government launched the $5.8 billion WA Recovery Plan in July 2020. Sixteen projects received $125 million which is approximately 2% of the total WA Recovery Plan funding.

State's economic and social recovery from COVID-19. The public announcement referred to the funding as one of the most significant investments in grassroot and high-performance sport facilities in WA's history. Some projects were funded through partnerships between LG entities, State Government, Australian Government and community organisations.

Election commitments 2021 (for sport and recreation)

Following the WA general election on 13 March 2021, the State Government approved one-off funding of $136 million to deliver sport and recreation election commitments. This included $19 million for 422 small projects and $117 million for 36 large projects. Small projects included upgrades to turf, video scoreboards, playing balls and equipment. Large projects included construction of major sporting and aquatic leisure centres, and upgrades to ovals, playgrounds, skateparks and lighting.

Caretaker conventions[11], which govern the operations of the WA public sector immediately before a State election, allow the Under Treasurer to formally cost election commitments made by major political parties upon their request, and require Treasury to publish the costing advice.

Conclusion

During 2020-21 to 2022-23, the DLGSC provided almost $298 million to support sport and recreation projects in the community. Sound and transparent practices were applied by the DLGSC to assess and approve CSRFF projects which received around $36 million. However, the DLGSC was not involved in the assessment and approval of the 474 projects which received $261 million through two other funding streams. The practices used by Government to select, assess and approve these projects were not transparent and therefore the public and Parliament cannot be assured public money has been fairly and equitably awarded to communities.

The DLGSC effectively administers $12 million of CSRFF grant funding each year. Its policies and procedures are consistent with the core principles of the Guidelines and projects are approved by the Minister for Sport and Recreation based on their priority and benefit to the community. The funding process is transparent with the DLGSC publishing eligibility and assessment criteria on its website, alongside all grants awarded each year. The DLGSC's practices provide confidence in its efficient and effective use of public money.

Limited public information is available about how Government selected, assessed and approved 474 sport and recreation projects that received $261 million as part of the WA Recovery Plan and 2021 election commitments. While there is some publicly available information about what was funded, the information is patchy. The Guidelines did not apply to this funding[12], and therefore, their principles to guide fairness and achieve value for money did not apply.

- $125 million was awarded to 16 projects as part of the COVID-19 WA Recovery Plan for sport and recreation. These projects received between $150,000 and $30 million each. We found limited public information about how projects were selected and assessed by the State Government and the projects that were funded.

- $136 million was awarded to 458 small and large election commitment projects:

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[11] The caretaker period starts from the date of the issue of the writs for elections for the Legislative Assembly and continues until the election result is clear, or, in the event of a change of government until the new government is formally sworn in.

[12] The Guidelines apply to grant programs. State entities told us the funding was awarded through the State Budget process rather than a grant program. Additionally, the Guidelines did not exist when this funding was awarded.

- 422 small projects received $19 million. Projects were awarded between $490 and $500,000 each. The offices of the then Premier and ministers coordinated the program. We found little publicly available information about the projects that were funded.

- 36 large projects received $117 million. Projects were awarded between $250,000 and $25 million each. Treasury consulted with the then ministers' offices and State entities to identify projects. The Budget Papers included some information about the funded projects.

Findings

The DLGSC uses a competitive process to recommend projects for $12 million of CSRFF grant funding each year

Consistent with the Guidelines, the DLGSC applies a documented and competitive process to assess and award CSRFF grant funding. LG entities and sporting clubs are publicly invited to apply for grants and the DLGSC, LG entities and the relevant State sporting association assess and rank applications against criteria that include community need and financial viability. A CSRFF advisory committee[13] recommends projects to the Minister for Sport and Recreation (Minister) (Figure 4). This process helps to ensure public money is awarded fairly and equitably for the benefit of the community.
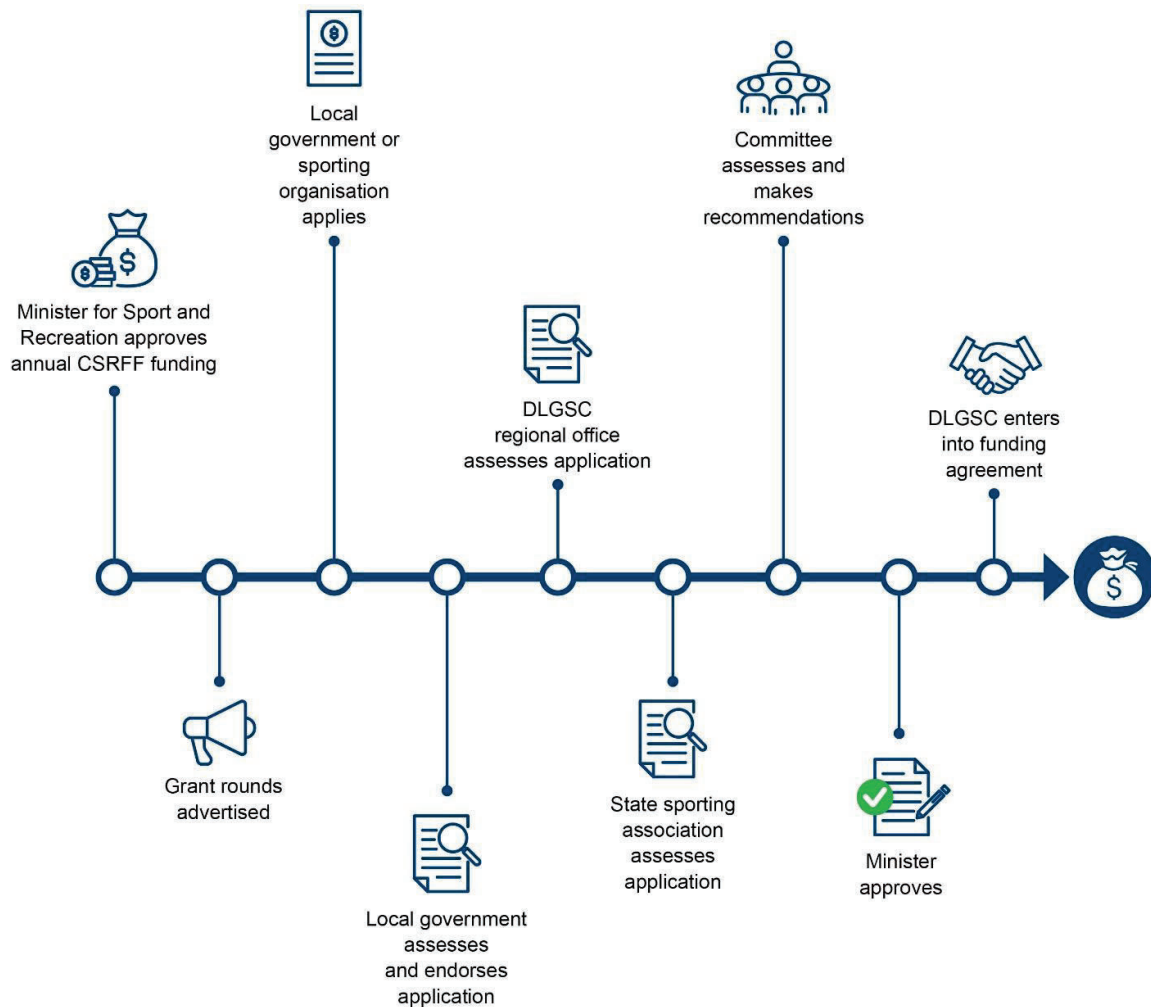
Source: OAG based on information from the DLGSC

Figure 4: Flowchart of CSRFF grant process

Sound CSRFF policies and procedures are approved annually by the Minister and provide clear guidance to staff and applicants on what information applicants are required to provide,

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[13] The CSRFF advisory committee members are appointed by the Minister and consists of a broad range of sport and recreation stakeholders including representatives from a LG, State sporting association, the Aboriginal community and the DLGSC.

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assessment timeframes, roles and responsibilities, and how the DLGSC and advisory committee member conflicts of interest will be managed.

The DLGSC consistently applied its processes. We reviewed 12 applications from 2020-21 to 2022-23 and found all:

- were assessed and approved in line with the CSRFF policies and procedures. Projects are fairly compared for their merit and value for money

- conflict of interest declarations had been made by all relevant DLGSC staff and advisory committee members. Committee minutes also confirmed the members left the room when they had a conflict with a project being considered. These practices are consistent with the Guidelines, designed to ensure applications are considered without bias.

Our 2022-23 financial audit of the DLGSC identified several control weaknesses, namely around inconsistent grant processes being applied across the entity. However, our review of 12 applications in this audit found the CSRFF grant program was generally administered consistently, albeit with some opportunities for improvement.

The DLGSC can improve how grant recommendations to the Minister are recorded. Our review of 14 briefing notes to the Minister found that while the reasons for not recommending projects were included, the reasons for recommending projects was not. This included five[14] projects the committee considered to be of lower priority, that the DLGSC recommended to the Minister without a reason being recorded. Documenting funding reasons at all stages of the process supports transparency and is consistent with the Guidelines.

Applicants cannot easily request an independent review of their funding decision. The CSRFF has been significantly oversubscribed in the past three financial years. Each year, around 47% of projects were not funded despite being assessed as being of need to the community. The DLGSC told us it had not received any complaints and proactively engaged with applicants in writing and by phone to explain funding decisions. It also supported applicants to apply in future rounds. The Guidelines recommend independent review processes to increase applicant and community confidence that decisions to spend public money are properly considered.

Consistent with the Guidelines, the DLGSC publishes information about all CSRFF grants on its website (Appendix 1) to provide transparency about the projects funded each year. However, the Guidelines do not require public reporting to identify when funding is approved in a Minister's own electorate or any other disclosure or alternate approval mechanism. Between 2020-21 and 2022-23, there were three Ministers for Sport and Recreation. One of the former ministers awarded over $175,000 to three projects in their own electorate. This type of public reporting would improve accountability by allowing scrutiny of minister's decisions where concerns of bias may occur.

Government provided $125 million to 16 WA Recovery Plan projects

The Government's processes to select, assess and approve sport and recreation infrastructure projects were not transparent. As this funding was not approved through a State entity grant program, the Guidelines do not apply,[15] and therefore, their principles on how to fairly and equitably provide funding also do not apply. Rather than a grants program, Treasury told us the funding was approved as follows:

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[14] Five out of the 204 projects approved between 2020-21 to 2022-23.

[15] Additionally, the Guidelines did not exist when this funding was awarded.

- potential WA Recovery Plan projects were identified by Treasury and the then ministers' offices following consultation with the DPC and other relevant State entities. Public applications were not invited

- projects proposed by State entities were assessed into the following three categories. Treasury coordinated the assessments with input from the Infrastructure Delivery Steering Committee[16] and ministers' offices:

    o category 1 – highest priority, low risk, labour intensive and ready for delivery

    o category 2 – labour intensive, has merit, further work required before ready for delivery (e.g. business case not finalised, land assembly required)

    o category 3 – does not meet the above criteria, significant further work required before being ready for delivery.

- following assessment, the State Government selected four projects in the DLGSC portfolio[17]

- the remaining 12 projects were not assessed using the above process; they were separately identified and selected by the State Government

- funding approval for all 16 projects was sought by Treasury as part of the overall WA Recovery Plan through the 2020-21 State Budget process.

Following Budget approval, Treasury provided the DLGSC with a list of the 16 projects in its portfolio which received between $150,000 and $30 million each.

The DLGSC entered into funding agreements with all recipients. Information about the projects was published in the DLGSC's *Annual Report 2020-2021*, but the funding recipients and project description were not included. Project information is provided in Appendix 1.

At 22 February 2024, five of the 16 projects had completed construction.

2021 election commitment projects received $136 million of funding

Following the 2021 WA general election, the State Government provided $136 million of ad hoc funding to 458 small and large election commitment projects. The funding was not awarded through a grants program and the Government's processes to select, assess and approve these projects were not transparent. The Guidelines did not apply to this funding[18] and therefore, their principles to guide how to fairly and equitably provide funding did not apply.

During an election campaign Treasury provides a formal costing service for all election commitments referred by the major political parties. Once government has formed, Treasury told us that historically it has not assessed the merit or cost benefits of election commitment projects. Treasury's practices to obtain approval to fund the 2021 election commitments was no different.

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[16] The Infrastructure Delivery Steering Committee was chaired by the DPC in 2020 when a draft submission on infrastructure projects was discussed. The committee is focused on strategic oversight of the Government's Asset Investment Program and has representatives from State entities.

[17] One project was from category 1, two projects were in category 2 and one project was in category 3.

[18] State entities told us the funding was awarded through the State Budget process not a grant program. The Guidelines did not exist at the time this funding was awarded.

$19 million was provided to 422 small projects

As part of the 2021-22 State Budget process, all State entities were advised the then Premier's Office was coordinating directly with ministerial offices to seek funding to deliver various small election commitment projects. A whole-of-government submission was submitted by Treasury seeking approval for the funding.

Treasury told us:

- it was not involved in selecting projects

- approval was sought by Treasury through the State Budget process to fund $57.7 million for 1,478 projects to be delivered by 12 State entities. This included 422 projects in the DLGSC portfolio

- it did not publish costing advice for any small projects, as they did not form part of the costing requested during the caretaker period

- the total value of $57.7 million for all small projects is not reported in Budget papers, rather each entity reports their part of the total funding.

For its 422 projects, the DLGSC was expected to develop appropriate funding agreements with the LG entity and organisations that received between $490 and $500,000 each.

All three entities we audited told us they did not invite public applications, apply project eligibility and assessment criteria, or conduct project feasibility and value for money assessments for the projects that were funded in this program, prior to the projects being announced. The entities we audited also told us they do not have any documentation that shows if these practices were applied by the then Premier's and ministerial offices, or if community groups and LGs knew this funding source was available to them during the campaign.

We found Treasury costings were not requested for projects between $400,000 and $500,000 in this program despite costings being sought for similar value election commitment projects. We noted some of the larger projects would have been eligible to apply for funding through the CSRFF (for example cycling trails, upgrades to women's changerooms and redevelopment of sports grounds), while some smaller value projects might normally have been funded through club and sporting fees, and fundraising (for example laptops, coffee machines, speaker systems, air compressors, flagpoles, cricket bats, soccer balls and uniforms).

Figure 5: Examples of small and large election commitment projects

There is limited public information to provide transparency on small election commitments that received funding. No information about individual projects is publicly reported by the DLGSC and State Government media statements are patchy. In contrast, the DLGSC provided a high level of transparency about all CSRFF projects, consistent with the Guidelines. The DLGSC published CSRFF project recipients, funding amounts and project descriptions. Information about the 422 projects is provided in Appendix 1.

At 22 February 2024, 90% of the projects had been completed.

$117 million was provided to 36 large projects

Treasury told us it prepared a whole-of-government submission seeking funding approval for a range of election commitment projects through the 2021-22 State Budget.[19] Projects were

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[19] The submission did not include any small election projects.

included in the submission following Treasury's consultation with ministers' offices, the DPC and State entities, and using Treasury's election commitment cost validations. The submission included $117 million for election commitment projects to be delivered by the DLGSC. These projects received between $250,000 and $25 million each.

Unlike the $19 million program referred to above, Treasury completed cost validations for at least 10 of these 36 projects during the caretaker period and published the validations on its website. Treasury considered the cost estimates reliable and timelines for project delivery reasonable, noting the risk that some projects may not be delivered within timeframes due to the size of the State's Asset Investment Program and some projects being subject to contributions from third parties.

Similar to the $19 million program, the DLGSC has not reported information about the 36 individual projects on its website. Some funding information is included in Budget Papers such as project names and funding amounts, but not the recipient's name or project description. Information about the 36 projects is provided in Appendix 1.

At 22 February 2024, 12 of the 36 projects had been completed.

Infrastructure projects awarded over $19 million have not started

Six election commitments[20] do not have funding agreements in place, three years after the funding was approved because prerequisites have not been met. The DLGSC told us they continue to work with recipients to develop funding agreements when prerequisites can be achieved.

The DLGSC has been unable to finalise funding agreements for reasons including:

- the proposed site has been deemed unfeasible by the LG council (one project awarded $1.3 million)

- designs have not been approved by the LG council, after four submissions have been made (one project awarded $5 million)

- partner funding has not been confirmed (three projects awarded $13 million)

- disagreement between sporting clubs on project scope (one project awarded $75,000).

Unlike similar CSRFF projects, individual project feasibility was not assessed by the DLGSC prior to being approved. Setting aside money for projects without advice on whether they can be delivered, risks the effective use of public money.

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[20] Five large election commitment projects were approved to receive $19,340,000, and one small election commitment project approved to receive $75,000.

Recommendations

1. The Department of Local Government, Sport and Cultural Industries should:

    a. improve its CSRFF processes to:

        -   record reasons for recommending projects for approval

        -   include a way for unsuccessful applicants to request an independent review of the assessment and decision-making for their applications

    b. publish details of all approved election commitment and other special program funding on its website, including the recipient, amount and basic contract details.

Implementation timeframe: 30 June 2024

Entity response:

The DLGSC acknowledges the finding. As recommended, to improve its processes:

-   DLGSC has implemented the recording of reasons for all recommendations of the CSRFF Committee.

-   DLGSC will publish details of all approved election commitment and other special program funding on its website, including the recipient, amount and basic contract details.

DLGSC does not believe that an independent review of the assessment and decision-making for CSRFF unsuccessful applicants is required for the following reasons:

-   The CSRFF program adheres to all principles of the WA Grant guidelines.

-   The guidelines, policies and procedures of the CSRFF program have been developed using best practice and practical experience gained over an extended period of time.

-   Following an initial assessment by DLGSC, the relevant local government and the relevant state sporting association, all applications are assessed and prioritised by the independent CSRFF Advisory Committee. The Committee makes recommendations to the Minister, who approves the funding for projects. The DLGSC believes this multiple stage assessment process ensures appropriate independence, transparency and fairness in the assessment and decision making of these applications.

-   All unsuccessful applicants are invited to seek feedback and are actively supported by DLGSC to submit a future application.

    c. develop and publish a long term, evidence based plan for statewide investment in sport and recreation. The plan should prioritise projects or initiatives for funding to inform decision-making across all public spending, including election commitments and other special programs, like the WA Recovery Plan to support equity, merit and value for money.

Implementation timeframe: 31 December 2025

Entity response:

The DLGSC acknowledges the finding.

The DLGSC develops the State Sporting Infrastructure Plan (SSIP) which supports infrastructure planning and development over a ten-year period with the last significant review undertaken in 2013. The DLGSC plans to undertake another extensive review and update of the SSIP so it will guide forward planning and capital investment in State level sport and recreation facilities for the next ten years.

The development of an evidence-based plan will necessitate substantial consultation with:

- State sporting associations; and

- Local government which is responsible for the planning, delivery, operation and maintenance of regional and local sporting level infrastructure.

2. The Department of the Premier and Cabinet and the Department of Treasury should review the effectiveness of the framework to administer and govern grant programs, and funding for election commitments and other special programs, such as the WA Recovery Plan. This should include:

a. publishing a clear 'grant' definition

b. the establishment of mandatory requirements such as:

- requiring entities to document the reasons for using a funding method other than an open and competitive process, and how potential risks will be mitigated

- a requirement that all election commitments be assessed for merit and value for money, and all approved funding be publicly reported at a whole-of-government level including details such as the funding recipient, amount and project description

- a requirement to publicly report funding approved by ministers for projects in their own electorates.

c. a review of the Guidelines to reflect robust funding principles and community expectations in relation to merit, fairness and value for money

d. development of whole-of-sector training that includes how to interpret and apply the framework and Guidelines.

Implementation timeframe: 30 June 2025

Department of Treasury response:

The Department of Treasury notes recommendation 2 and will work with the Department of the Premier and Cabinet to undertake a review of the existing Western Australian Grants Administration Guidelines 2022 by 30 June 2025. The review will consider the issues raised in recommendation 2(a) to (d).

Department of the Premier and Cabinet response:

It notes Recommendation 2 of the report and will consider the issues raised with the Department of Treasury as part of a review of the existing Grants Administration Guidelines, by June 2025.

The Department notes that some parts of Recommendation 2 refer to election commitments, which are pledges made by Government and non-government candidates with a community expectation that the commitment made by the elected party will be delivered. These and other features that distinguish election commitments from other Government initiatives will need to be considered as part of the review.

Response from the Department of Local Government, Sport and Cultural Industries

The DLGSC values the opportunity of an audit to review and assess sound grant administration practices for community sport and recreation projects. The Community Sporting and Recreation Facilities Fund (CSRFF) has operated for 50 years and has been the primary source of State Government funding for local government and community groups to develop community infrastructure for sport and recreation. In addition, the DLGSC's total cost of services has risen from $418 million in 2021-22 to an estimated $675 million in 2023-24. This increase relates to the delivery of the WA Recovery Plan projects and implementation of multiple election commitments.

It is pleasing to note that the recommendations included in this report are low risk and demonstrate DLGSC's ability to effectively apply sound grant policies and procedures as well as assess and approve grant applications in a transparent and equitable manner. It is noted that DLGSC was not involved in the assessment or approval of WA Recovery Plan projects and election commitments.

The DLGSC will implement the recommendations within this report and continue to review its administration of funding for community sport and recreation in line with key principles within the Western Australian Grants Administration Guidelines 2022.

Response from the Department of Treasury and Department of the Premier and Cabinet

The departments of Treasury and the Premier and Cabinet had no additional responses to this report beyond their responses to the recommendations.

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Audit focus and scope

The objective of this audit was to assess if State government entities (State entities) effectively apply sound administration practices to assess and approve funding for community sport and recreation projects. The criteria were:

- Have effective policies and procedures been established?

- Are applications assessed and approved in a transparent and equitable manner?

In undertaking the audit we:

- reviewed policies and procedures including guidelines, frameworks, and decision-making processes

- obtained information from the departments of Treasury and the Premier and Cabinet

- interviewed DLGSC staff and examined records for a three-year period from 1 July 2020 to 30 June 2023 including funding applications and agreements, assessment sheets, meeting minutes and briefing notes

- interviewed a sample of LGs that had received funding and met with the WA Local Government Association.

We did not assess the monitoring and evaluation of projects or how money was spent.

This was an independent performance audit, conducted under section 18 of the *Auditor General Act 2006*, in accordance with Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*. We complied with the independence and other ethical requirements related to assurance engagements. Performance audits focus primarily on the effective management and operations of entity programs and activities. The approximate cost of undertaking the audit and reporting was $460,000.

Appendix 1: Projects awarded funding

This table lists the 678 projects approved through the three funding streams we assessed:

1		**CSRFF**	projects 1 to 204	$36,342,117
2		**WA Recovery Plan**	projects 205 to 220	$124,827,000
3		**Election commitments 2021**		
		Small	projects 221 to 642	$18,942,954
		Large	projects 643 to 678	$117,445,000
		Total funding:		**$297,552,071**

All recipient, description and amount awarded information was provided by the DLGSC. The OAG relied on this information to determine the local government (LG) and electoral district[21] where the project is located.

The projects awarded funding from the CSRFF are available on the DLGSC website.

Projects awarded CSRFF funding between 2020-21 and 2022-23

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
1	City of Cockburn	Redevelopment of Beale Park including a new pavilion, flood lighting and oval works	1,000,000	City of Cockburn	Fremantle
2	City of Cockburn	Upgrade of the pavilion at Goodchild Park	220,000	City of Cockburn	Fremantle
3	City of Cockburn	Installation of floodlighting at Santich Park, Lake Coogee	99,790	City of Cockburn	Willagee
4	City of Cockburn	Upgrade to change rooms at Tempest Park, Coolbellup	17,416	City of Cockburn	Willagee
5	City of Cockburn	Upgrade to change rooms at Atwell Reserve	9,365	City of Cockburn	Cockburn[22]
6	City of Cockburn	Upgrade to change rooms at Santich Park, Munster	8,499	City of Cockburn	Willagee[23]
7	City of Rockingham	Development of a district pavilion with floodlighting	1,000,000	City of Rockingham	Baldivis
8	City of Rockingham	Upgrade of floodlighting at Georgetown Reserve, Safety Bay	83,333	City of Rockingham	Rockingham
9	City of Stirling	Redevelopment of Terry Tyzack Aquatic Centre	1,000,000	City of Stirling	Mount Lawley

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[21] We applied the electoral boundaries which came into effect on 13 March 2021, the day of the 2021 State general election. As 13 projects were in a different electoral boundary when their funding was awarded, we have also provided the electorate at the time.

[22] This project was in the electoral district of Kwinana when funding was awarded.

[23] This project was in the electoral district of Cockburn when funding was awarded.

Projects awarded CSRFF funding between 2020-21 and 2022-23

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
10	City of Stirling	Upgrade of floodlighting at Carine Regional Open Space	177,268	City of Stirling	Carine
11	City of Stirling	Upgrade of floodlighting at Carine Regional Open Space, Carine	159,485	City of Stirling	Carine
12	Looma Community Inc	Upgrade of the oval, lighting and changerooms in Looma	900,000	Shire of Derby-West Kimberley	Kimberley
13	Ardyaloon Incorporated	Construction of two basketball courts with lighting	754,193	Shire of Broome	Kimberley
14	City of Busselton	Construction of Dunsborough Lakes Sports Precinct	750,000	City of Busselton	Vasse
15	City of Busselton	Upgrade of lighting at Churchill Park, Busselton	72,857	City of Busselton	Vasse
16	City of Busselton	Development of Master Plan for Sir Stewart Bovell Sports Park	14,348	City of Busselton	Vasse
17	City of Greater Geraldton	Refurbishment of Geraldton aquarena pool	750,000	City of Greater Geraldton	Geraldton
18	Shire of Exmouth	Redevelopment of Paltridge Memorial Swimming Pool, Exmouth	750,000	Shire of Exmouth	North West Central
19	Shire of Exmouth	Construction of a unisex change room at Exmouth Recreation Centre, Exmouth	142,500	Shire of Exmouth	North West Central
20	Shire of Exmouth	Business case for the relocation of Exmouth Kart Club	12,000	Shire of Exmouth	North West Central
21	Shire of Murray	Construction of a pavilion and upgrade of oval 4 at Sir Ross McLarty Sports Precinct	750,000	Shire of Murray	Murray-Wellington
22	Shire of Murray	Construction of sports pavilion at South Yunderup oval	400,000	Shire of Murray	Murray-Wellington
23	Shire of Murray	Construction of a synthetic cricket wicket and three practice nets at Sir Ross McLarty Oval	23,433	Shire of Murray	Murray-Wellington
24	Shire of Plantagenet	Redevelopment of the Mount Barker Memorial Swimming Pool (Stage 1B)	750,000	Shire of Plantagenet	Warren-Blackwood
25	Shire of Plantagenet	Redevelopment of the Mount Barker Memorial Swimming Pool (Stage 1A)	374,183	Shire of Plantagenet	Warren-Blackwood
26	Town of Port Hedland	Construction of two covered outdoor multipurpose courts with lighting	750,000	Town of Port Hedland	Pilbara
27	Shire of Kellerberrin	Redevelopment of the Kellerberrin Memorial Swimming Pool	738,767	Shire of Kellerberrin	Central Wheatbelt
28	City of Wanneroo	Development of a sports amenities building at Heath Park, Eglinton	710,000	City of Wanneroo	Butler
29	City of Wanneroo	Construction of a pavilion at Leatherback Park	400,000	City of Wanneroo	Butler

Projects awarded CSRFF funding between 2020-21 and 2022-23

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
30	City of Wanneroo	Construction of a pavilion at Dalvik Park, Merriwa	400,000	City of Wanneroo	Butler
31	City of Wanneroo	Installation of floodlighting at Ferrara Park, Girrawheen	114,219	City of Wanneroo	Mirrabooka[24]
32	City of Armadale	Redevelopment of Gwynne Park Pavilion, Armadale	700,000	City of Armadale	Armadale
33	City of Armadale	Construction of a pavilion at William Skeet Reserve, Armadale	500,000	City of Armadale	Jandakot
34	City of Armadale	Upgrade of the William Skeet oval surface including floodlighting	300,000	City of Armadale	Jandakot
35	City of Armadale	Construction of a challenge bicycle park at John Dunn Memorial Park	270,000	City of Armadale	Armadale
36	City of Armadale	Redevelopment of the pavilion and playing fields at Morgan Park, Armadale	160,000	City of Armadale	Armadale
37	City of Armadale	Female facility improvements to changerooms to at Springdale Pavilion, Karragullen	88,666	City of Armadale	Darling Range
38	City of Armadale	Construction of two multi-marked courts at Forrestdale Hub	78,000	City of Armadale	Jandakot
39	Shire of Dardanup	Construction of a pavilion at Eaton Oval	700,000	Shire of Dardanup	Collie-Preston
40	Shire of Dardanup	Construction of Eaton pump track	20,000	Shire of Dardanup	Collie-Preston
41	City of Bunbury	Construction of a pavilion at Forrest Park	650,000	City of Bunbury	Bunbury
42	City of Bunbury	Construction of a multi-sports court and parkour park	81,858	City of Bunbury	Bunbury
43	Shire of Coorow	Redevelopment of the Coorow Swimming Pool	650,000	Shire of Coorow	Moore
44	Shire of Coorow	Upgrade to netball sporting courts, Coorow	6,500	Shire of Coorow	Moore
45	Shire of Denmark	Construction of a new clubroom facility at Denmark Surf Life Saving Club	625,000	Shire of Denmark	Warren-Blackwood
46	City of Kalamunda	Implementation of Stage 2a of the Hartfield Park Master Plan including two new floodlit tennis courts	620,000	City of Kalamunda	Forrestfield
47	City of Kalamunda	Installation of floodlighting at Maida Vale Reserve	148,333	City of Kalamunda	Forrestfield
48	City of Kalamunda	Upgrade of floodlighting on a rugby league field and soccer field at Hartfield Park, Forrestfield	99,140	City of Kalamunda	Forrestfield

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[24] This project was in the electoral district of Girrawheen when funding was awarded.

Projects awarded CSRFF funding between 2020-21 and 2022-23

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
49	City of Kalamunda	Extension of storage area at Pat Moran Pavilion, Kalamunda Sporting Precinct	33,517	City of Kalamunda	Kalamunda
50	Shire of Wyndham-East Kimberley	Upgrade of change rooms and lighting at Clarrie Cassidy Oval Wyndham	591,783	Shire of Wyndham-East Kimberley	Kimberley
51	Shire of Wyndham-East Kimberley	Installation of retractable shade sail at Wyndham Swimming Pool	149,190	Shire of Wyndham-East Kimberley	Kimberley
52	Manjimup Tennis Club Inc	Construction of a new tennis complex including six hard courts and a pavilion	550,000	Shire of Manjimup	Warren-Blackwood
53	City of Belmont	Reconstruction of the Wilson Park netball courts and installation of floodlighting	513,000	City of Belmont	Belmont
54	City of Swan	Construction of a new sports pavilion at Ron Jose Oval in Midvale	500,000	City of Swan	Midland
55	City of Swan	Upgrade to floodlighting at Charlottes Vineyard Playing Field, Ellenbrook	106,000	City of Swan	Swan Hills
56	City of Canning	Upgrade of the change rooms at Hossack Park, Parkwood	482,833	City of Canning	Cannington
57	City of Canning	Upgrade of changerooms at Coker Park, Cannington	232,833	City of Canning	Cannington
58	City of Canning	Refurbishment of change rooms at Willetton Reserve	98,960	City of Canning	Riverton
59	City of Canning	Refurbishment of the changerooms at Shelley Reserve, Shelley	84,777	City of Canning	Riverton
60	Marra Worra Worra Aboriginal Corporation	Reconstruction of five multipurpose courts in five Aboriginal communities	402,745	Shire of Derby-West Kimberley	Kimberley
61	City of Joondalup	Development of a new pavilion at Chichester Park	400,000	City of Joondalup	Kingsley
62	City of Joondalup	Conversion of a bowling green to synthetic at Sorrento Bowling Club	154,622	City of Joondalup	Carine
63	City of Joondalup	Upgrade of floodlighting at MacDonald Park	113,361	City of Joondalup	Hillarys
64	City of Kwinana	Development of a pavilion at the Honeywood Local Sports Ground	400,000	City of Kwinana	Kwinana
65	Town of Cambridge	Construction of changerooms and storage at Alderbury Sportsground, Floreat	400,000	Town of Cambridge	Nedlands
66	Town of Cambridge	Replacement of floodlighting at Alderbury Sports Ground, Floreat	80,000	Town of Cambridge	Nedlands
67	Town of Claremont	Redevelopment of Mckenzie Pavilion at Creswell Park, Swanbourne	400,000	Town of Claremont	Cottesloe

Projects awarded CSRFF funding between 2020-21 and 2022-23

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
68	Town of Cottesloe	Replacement of Anderson Pavilion, Cottesloe	400,000	Town of Cottesloe	Cottesloe
69	Shire of Augusta-Margaret River	Construction of a synthetic hockey training half-pitch	334,263	Shire of Augusta-Margaret River	Warren-Blackwood
70	Shire of Augusta-Margaret River	Upgrade oval lighting at Gloucester Park	36,000	Shire of Augusta-Margaret River	Warren-Blackwood
71	Shire of Halls Creek	Upgrade of the Ringersoak Basketball Court and shade structure	319,987	Shire of Halls Creek	Kimberley
72	Shire of Kojonup	Redevelopment of four netball courts and lighting to the oval at Kojonup Sports Precinct	309,995	Shire of Kojonup	Roe
73	Shire of Kojonup	Installation of lighting at the Kojonup netball facility	57,833	Shire of Kojonup	Roe
74	City of Subiaco	Upgrade of floodlighting at Rosalie Park, Shenton Park	300,000	City of Subiaco	Nedlands
75	Railways Football and Sporting Club (Albany) Inc	Redevelopment of the pavilion at Railways Football Club	300,000	City of Albany	Albany
76	Shire of Broome	Installation of 150 lux floodlighting on the Nipper Roe Sports Field	300,000	Shire of Broome	Kimberley
77	Shire of Broome	Upgrades to Haynes Oval Pavilion	38,800	Shire of Broome	Kimberley
78	Shire of Chittering	Construction of a pavilion at Muchea Oval	300,000	Shire of Chittering	Moore
79	Shire of Chittering	Replacement of tennis court fencing and re-surface four synthetic grass tennis courts at Wannamal Ten	20,425	Shire of Chittering	Moore
80	Condingup and Districts Recreation Association	Relocation of bowling and tennis facilities to the Condingup Community Centre	260,410	Shire of Esperance	Roe
81	Capel Regional Equestrian Park Inc	Construction of a new pavilion at Capel Equestrian Park	250,000	Shire of Capel	Collie-Preston
82	City of Melville	Upgrade to the pavilion including changerooms at Marmion Reserve, Myaree	250,000	City of Melville	Bicton
83	City of Melville	Upgrade of floodlighting at Tompkins Park, Applecross	86,667	City of Melville	Bateman
84	Kiwirrkurra Council Aboriginal Corporation	Resurfacing and covering of a basketball court	250,000	Shire of East Pilbara	Kimberley
85	Shire of Waroona	Construction of a skate park and pump track at the Waroona Community Precinct	248,570	Shire of Waroona	Murray-Wellington

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Projects awarded CSRFF funding between 2020-21 and 2022-23					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
86	Shire of Waroona	Upgrade of concourse and ablutions at the Waroona Aquatic Centre	55,000	Shire of Waroona	Murray-Wellington
87	Shire of Waroona	Construction of three cricket nets	13,000	Shire of Waroona	Murray-Wellington
88	Boxwood Hill Combined Sports Club	Upgrade of the ablutions, changerooms and verandah at the Boxwood Hills Combined Sports Club Facility	225,000	Shire of Jerramungup	Roe[25]
89	Perth Soccer Club Inc	Dorrien Gardens 2023 FIFA Women's World Cup Upgrade	200,000	City of Vincent	Perth
90	Shire of Capel	Construction of Dalyellup Skatepark	200,000	Shire of Capel	Bunbury
91	Shire of Capel	Construction of a pump track at Dalyellup Youth Precinct (Stage 2)	66,667	Shire of Capel	Bunbury
92	Shire of Wyalkatchem	Construction of two tennis courts and one multi-marked court with lighting and lighting of a bowling	194,347	Shire of Wyalkatchem	Central Wheatbelt
93	Denison Bowling & Recreation Club Inc	Conversion of two grass bowling greens to synthetic surface	174,999	Shire of Irwin	Moore
94	Ngaanyatjarra Council Aboriginal Corporation	Installation of Heating Pumps for Warakurna and Blackstone Pools	173,363	Shire of Ngaanyatjarraku	North West Central
95	Rawa Community School Aboriginal Corporation	Construction of a sport court	171,450	Shire of East Pilbara	Kimberley[26]
96	City of South Perth	Upgrade to the toilets at Manning Bowling Club	164,407	City of South Perth	South Perth
97	City of South Perth	Upgrade of floodlighting at Challenger Reserve	132,017	City of South Perth	South Perth
98	City of South Perth	Upgrade to toilets at Como Bowling Club	122,766	City of South Perth	South Perth
99	City of South Perth	Upgrade to floodlighting at Bill Grayden Reserve, Como	96,888	City of South Perth	South Perth
100	City of Gosnells	Construction of six tennis courts with floodlighting at Thornlie Tennis Club	155,965	City of Gosnells	Thornlie
101	Kalumburu Aboriginal Corporation	Reconstruction of a basketball court in Kalumburu	150,000	Shire of Wyndham-East Kimberley	Kimberley
102	Woolkabunning Kiaka Aboriginal Corporation Inc	Construction of multi purpose outdoor court at Roelands Village	150,000	Shire of Harvey	Collie-Preston

[25] This project was in the electoral district of Albany when funding was awarded.

[26] This project was in the electoral district of Pilbara when funding was awarded.

Projects awarded CSRFF funding between 2020-21 and 2022-23

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
103	Corinthian Park Tennis Club	Upgrade of six courts to a cushioned surface with floodlighting at Corinthian Park Tennis Club, Shelley	140,711	City of Canning	Riverton
104	Swan Valley Sporting and Community Club Inc	Redevelopment of the changerooms at Swan Valley Sporting Club	134,247	City of Swan	Swan Hills
105	Shire of Mundaring	Upgrade to Bilgoman Aquatic Centre Changeroom, office and kiosk	130,000	Shire of Mundaring	Kalamunda
106	Kojonup Bowling Club Inc	Conversion of two seven rink grass bowling greens to a ten rink synthetic bowling green	127,971	Shire of Kojonup	Roe
107	Shire of Morawa	Relocation of two netball courts in Morawa	121,000	Shire of Morawa	Moore
108	Wembley Downs Tennis Club Inc	Conversion of four grass courts to synthetic and installation of floodlighting	111,817	City of Stirling	Churchlands
109	Narrogin Bowling Club Inc.	Conversion of a seven rink grass bowling green to a synthetic surface at the Narrogin Bowling Club	111,703	Shire of Narrogin	Roe
110	Shire of Harvey	Upgrade oval drainage at Harvey Recreation Grounds	111,026	Shire of Harvey	Murray-Wellington
111	Karratha Kart Club	Upgrade of the Karratha Kart Club track including lighting and resurfacing	100,242	City of Karratha	Pilbara
112	Great Southern Regional Cricket Board	Conversion of an existing pavilion into a multi-use indoor sporting facility in Albany	99,967	City of Albany	Albany
113	Dalkeith Tennis Club Inc	Reconstruction of four acrylic hardcourts and installation of floodlighting	99,288	City of Nedlands	Nedlands
114	Laverton Sports Club	Upgrade of one multi-marked court at Laverton Sports Club	94,690	Shire of Laverton	Kalgoorlie
115	Shire of Ravensthorpe	Installation of irrigation to two ovals in Hopetoun	94,142	Shire of Ravensthorpe	Roe
116	Shire of Ravensthorpe	Construction of Munglinup Synthetic Bowling Green	60,000	Shire of Ravensthorpe	Roe
117	Shire of Ravensthorpe	Shire of Ravensthorpe Sport & Recreation Master Plan	13,333	Shire of Ravensthorpe	Roe
118	Morley Noranda Recreation Club Inc	Conversion of grass green to synthetic and replacement of banks and surrounds	90,909	City of Bayswater	Morley
119	Shire of Northam	Upgrade Northam Bike Hub including BMX track and construction of pump track and mountain bike skills	90,734	Shire of Northam	Central Wheatbelt
120	Shire of Northam	Installation of floodlighting to the synthetic hockey turf at Bert Hawke reserve Northam	62,391	Shire of Northam	Central Wheatbelt

Projects awarded CSRFF funding between 2020-21 and 2022-23					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
121	Shire of Northam	Construction of a multi use storage facility at Bert Hawke Reserve, Northam	25,732	Shire of Northam	Central Wheatbelt
122	Yungngora Community Incorporated	Upgrade Noonkanbah Community Oval	90,265	Shire of Derby-West Kimberley	Kimberley
123	Mandurah Hockey Stadium Incorporated	Upgrade of floodlighting at Mandurah Hockey Stadium	90,000	City of Mandurah	Dawesville
124	Shire of Cunderdin	Installation of floodlighting of the football oval and netball/basketball courts at the Cunderdin Sport and Recreation Centre	89,158	Shire of Cunderdin	Central Wheatbelt
125	Shire of Mingenew	Mingenew Tennis Club redevelopment	86,951	Shire of Mingenew	Moore
126	Shire of Mingenew	Upgrade of the skate park in Mingenew	37,939	Shire of Mingenew	Moore
127	City of Fremantle	Upgrade of floodlighting at Gilbert Fraser Reserve, North Fremantle	86,667	City of Fremantle	Cottesloe
128	Northampton District Bowling Club (Inc.)	Installation of a synthetic bowling green	86,067	Shire of Northampton	Moore
129	Hilton Park Bowling Club Inc	Conversion of a grass bowling green to a synthetic green	84,852	City of Fremantle	Fremantle
130	Osborne Park Bowling Club Inc	Conversion of grass green to synthetic, installation of automatic irrigation system and upgrade to LE	84,382	City of Stirling	Balcatta
131	WA Recreational Water Sports Association	Construction of new male and female change rooms	83,882	Town of Victoria Park	Belmont
132	North Albany Football & Sporting Club Inc	Refurbishment of changerooms and ablutions at North Albany Football and Sporting Club in Albany	83,794	City of Albany	Albany
133	Manjimup Imperials Recreation Club Inc	Construction of unisex changerooms and storage facilities	83,189	Shire of Manjimup	Warren-Blackwood
134	Shire of Cranbrook	Reconstruction and resurfacing of four courts at Tenterden Tennis Club, Cranbrook	82,160	Shire of Cranbrook	Roe
135	Ord River Sports Club Inc	Roof replacement	81,242	Shire of Wyndham-East Kimberley	Kimberley
136	Bedford Bowling Club Inc	Conversion of grass green to synthetic	77,186	City of Bayswater	Maylands

Projects awarded CSRFF funding between 2020-21 and 2022-23					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
137	Shire of Corrigin	Upgrade of floodlighting to the main oval and hockey pitch at Corrigin recreation precinct	75,000	Shire of Corrigin	Central Wheatbelt
138	City of Mandurah	Upgrade of the Peelwood Reserve changeroom amenities	73,957	City of Mandurah	Dawesville
139	City of Mandurah	Mandurah Netball Needs Assessment and Feasibility Study	11,200	City of Mandurah	Mandurah
140	Moora Bowling Club	Reconstruction of a nine rink synthetic bowling green at Moora Bowling Club	72,784	Shire of Moora	Moore
141	Pinjarra Bowling and Recreation Club Inc	Construction of an all abilities bowling green	70,500	Shire of Murray	Murray-Wellington
142	North Beach Bowling Club Inc	Conversion of one grass green to a synthetic surface at North Beach Bowling Club	69,601	City of Stirling	Scarborough[27]
143	Mt Lawley Bowling Club Inc	Conversion of one grass green to a synthetic surface at Mount Lawley Bowling Club	60,967	City of Stirling	Mount Lawley
144	Swan River Rowing Club Inc	Refurbishment on changerooms and a new members lounge at Swan River Rowing Club	60,000	City of Melville	Bateman
145	Shire of Perenjori	Conversion of the Perenjori Oval irrigation system from scheme water to bore water	57,659	Shire of Perenjori	Moore
146	Kardinya Bowling Club	Extensions to the Kardinya Bowling Club pavilion including UAT and changeroom	54,545	City of Melville	Bateman[28]
147	Karratha Enduro and Moto-X Club	Upgrade of sports storage for the Karratha Motocross Club	50,000	City of Karratha	Pilbara
148	Emu Point Sporting Club Inc	The replacement of synthetic surface and tennis court fencing at Emu Point Tennis Club Albany	48,754	City of Albany	Albany
149	Leeming Spartan Cricket Club	Construction of four new synthetic cricket practice nets	48,718	City of Melville	Riverton
150	Town of Victoria Park	Upgrade to showers and toilets at Harold Rossiter Park	47,530	Town of Victoria Park	Victoria Park
151	UWA Sport Pty Ltd	Upgrade of storage shed at UWA Athletics Club	47,273	City of Nedlands	Cottesloe
152	Geraldton Yacht Club Inc	Construction of storage extension at Geraldton Yacht Club	46,904	City of Greater Geraldton	Geraldton
153	Bremer Bay Sports Club Inc	Reconstruction and resurfacing of five tennis	45,142	Shire of Jerramungup	Roe

[27] This project was in the electoral district of Carine when funding was awarded.

[28] This project was in the electoral district of Willagee when funding was awarded.

Projects awarded CSRFF funding between 2020-21 and 2022-23

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
		courts at Bremer Bay Sports Club			
154	Carnarvon Golf Club Inc	Main ring line completion and reticulation of two fairways at Carnarvon Golf Course	44,448	Shire of Carnarvon	North West Central
155	Shire of Kondinin	Resurfacing of eight synthetic tennis courts and two hotshot courts plus drainage at Hyden Tennis Club	44,169	Shire of Kondinin	Central Wheatbelt
156	Shire of Kondinin	Rebuild of decommissioned grass hockey field at Kondinin Sporting Precinct	40,000	Shire of Kondinin	Central Wheatbelt
157	City of Kalgoorlie-Boulder	Installation of an ablution block at Oasis Two playing fields	44,110	City of Kalgoorlie-Boulder	Kalgoorlie
158	Manning Tennis Club Inc	Upgrade of floodlighting to ten courts and resurfacing of four plexipave courts	42,818	City of South Perth	South Perth
159	Shire of Boyup Brook	Upgrade of lighting at Boyup Brook Oval	40,154	Shire of Boyup Brook	Warren-Blackwood
160	Bayswater Morley Districts Cricket Club Inc.	Redevelopment of cricket practice nets	40,000	City of Bayswater	Maylands
161	Perth Cricket Club	Replacement of turf wicket block at Fletcher Park, Carlisle	38,437	Town of Victoria Park	Victoria Park
162	Brunswick Districts Bowling Club Inc	Conversion of bowling green to a synthetic green	35,500	Shire of Harvey	Murray-Wellington
163	Shire of Bridgetown-Greenbushes	Construction of cricket practice nets and storage shed	35,260	Shire of Bridgetown-Greenbushes	Warren-Blackwood
164	Shire of Bridgetown-Greenbushes	Upgrade of changerooms at Bridgetown Lawn Tennis Club	28,316	Shire of Bridgetown-Greenbushes	Warren-Blackwood
165	Gingin Pistol Club	Demolition of existing club house and construction of new club house at Gingin Pistol Club, Kitson Par	33,066	Shire of Gingin	Moore
166	South Perth Cricket Club Inc	Replacement of practice nets with a movable cage net system with canopy	32,831	City of South Perth	South Perth
167	Nedlands Tennis Club Inc	Conversion of two synthetic courts to plexipave and installation of LED lighting	31,744	City of Nedlands	Nedlands
168	Perth Dinghy Sailing Club Inc	Upgrade to female changerooms and construction of accessible change room for people with disability	30,909	City of Perth	Nedlands
169	Hensman Park Tennis Club Inc	Replacement of floodlighting to eight courts	30,457	City of South Perth	South Perth
170	North Beach Tennis Club Inc	Conversion of four synthetic courts to plexicushion and other minor works	30,000	City of Stirling	Scarborough

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
171	Port Hedland Yacht Club	Construction of secure storage for PHYC Sail Sport Hub	30,000	Town of Port Hedland	Pilbara
172	Bunbury Football Club Inc	Upgrade of oval lighting at Payne Park	29,263	City of Bunbury	Bunbury
173	East Fremantle Junior Football Club	Upgrade of floodlighting at Henry Jeffrey Oval, East Fremantle	29,179	Town of East Fremantle	Bicton
174	Esperance Pony Club	Upgrade of the outdoor arena surface	26,061	Shire of Esperance	Roe
175	City of Karratha	Masterplan for the Roebourne Recreational Precinct	25,000	City of Karratha	Pilbara
176	Shire of East Pilbara	Recreation strategic plan for Shire of East Pilbara	25,000	Shire of East Pilbara	Pilbara
177	Leederville Tennis Club	Replacement of floodlighting at Leederville Tennis Club	22,645	City of Vincent	Perth
178	Shire of Carnarvon	Upgrade of the Carnarvon Aquatic Centre	22,500	Shire of Carnarvon	North West Central
179	Shire of Mukinbudin	Re-surfacing three tennis courts with cushioned acrylic at Mukinbudin Sports Complex	21,099	Mukinbudin, Shire of	Central Wheatbelt
180	Mandurah Bowling and Recreation Club Inc	Upgrade of a grass bowling green ('A' Green) to a synthetic surface	19,948	City of Mandurah	Mandurah
181	Como Croquet Club	Reconstruction of two croquet courts	19,092	City of South Perth	South Perth
182	Moorabinda Croquet Club Inc	Upgrade of lighting	18,833	City of Bunbury	Bunbury
183	Wurgabup Rifle Club	Construction of a disabled ablution facility, firing mounds, covered firing point and air pistol range	18,240	Shire of Katanning	Roe
184	Shark Bay Speedway Club Inc	Replacement of the speedway circuit barrier wall	17,094	Shire of Shark Bay	North West Central
185	Forrest Park Croquet Club	Upgrade of floodlighting to croquet courts	16,438	City of Vincent	Mount Lawley
186	Shire of Yalgoo	Upgrade of the Yalgoo rage cage	16,327	Shire of Yalgoo	North West Central
187	City of Albany	Installation of a pool hoist and upgrade of eight starting platforms at the Albany Leisure and Aquatic	12,926	City of Albany	Albany
188	Albany City Kart Club Inc	Upgrade of track safety lighting at the Albany City Kart Club	12,318	City of Albany	Albany
189	Geraldton Athletics Centre Inc	Construction of storage at Geraldton Athletics Centre	11,677	City of Greater Geraldton	Geraldton
190	Countrys Junior Football Club Inc	Construction of a multi use storage shed at Lou Weston Oval	11,300	City of Busselton	Vasse

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Projects awarded CSRFF funding between 2020-21 and 2022-23

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
191	Shire of Cuballing	Upgrade of floodlighting to four tennis courts at Cuballing Tennis Club	10,355	Shire of Cuballing	Central Wheatbelt[29]
192	Geraldton Pistol Club Inc	Construction of a range perimeter safety fence	10,150	City of Greater Geraldton	Geraldton
193	Brookton Country Club Inc	Removal and replacement of thirty four golf tee boxes with synthetic turf and limestone blocks at Brookton Country Club golf course	9,200	Shire of Brookton	Central Wheatbelt
194	Albany Pony Club Inc	Supply and installation of a new storage shed at the Albany Equestrian Centre	8,702	City of Albany	Albany
195	Jandakot Flyers Little Athletics Club	Installation of synthetic run up to two long jump pits at Botany Reserve, Hammond Park	8,019	City of Cockburn	Kwinana
196	Spalding Horse & Pony Club Inc	New machinery storage facility at the Spalding Horse and Pony Club ground	7,218	City of Greater Geraldton	Geraldton
197	Kendenup Tennis Club	Construction of a replacement hit-up wall at Kendenup Tennis Club	7,185	Shire of Plantagenet	Warren-Blackwood
198	Busselton Horse and Pony Club Inc	Construction of all weather dressage arena	7,157	City of Busselton	Vasse
199	South Mandurah Tennis Club Inc	Resurfacing of four courts	5,915	City of Mandurah	Dawesville
200	Collie Racing Drivers Association Inc	Construction of pit lane ablution block	5,193	Shire of Collie	Collie-Preston
201	Claremont Junior Football Club Inc	Construction of storage shed	4,800	City of Nedlands	Nedlands
202	Albany Equestrian Centre Inc	Installation of a 50,000L rainwater tank at the Albany Equestrian Centre	3,980	City of Albany	Albany
203	Perth Rifle Metallic Silhouette Club Inc	Upgrade to club facilities	3,933	City of Wanneroo	Wanneroo
204	Shire of Wagin	Resurfacing and widening of the cricket pitch at the Wagin recreation precinct	3,387	Shire of Wagin	Roe
Total			36,342,117		

[29] This project was in the electoral district of Roe when funding was awarded.

Projects awarded WA Recovery Plan funding					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
205	WA Cricket Association (WACA)	Redevelopment of the WACA Ground including a public gym and swimming pool	30,000,000	City of Perth	Perth
206	Shire of Serpentine-Jarrahdale	Development of the Keirnan Park sport and recreation precinct	20,000,000	Shire of Serpentine-Jarrahdale	Darling Range
207	City of Rockingham	Construction of the Baldivis Indoor Recreation Centre	10,000,000	City of Rockingham	Baldivis
208	City of Rockingham	Design and construction of Rockingham Aqua Jetty Stage 2	10,000,000	City of Rockingham	Warnbro
209	City of Wanneroo	Planning and concept design development for the Alkimos Aquatic and Recreation Centre	10,000,000	City of Wanneroo	Butler
210	City of Wanneroo	Development and furbishing of the Madeley/Darch Youth Innovation Hub centre, co-located with the Southern Suburbs Library	3,000,000	City of Wanneroo	Landsdale[30]
211	City of Wanneroo	Install floodlighting at the Kingsway Regional Sporting Complex	2,517,000	City of Wanneroo	Landsdale[30]
212	City of Wanneroo	Construction of modular unisex changerooms, medical and umpiring facilities and upgrade toilets for the Warradale Community Centre Expansion project	600,000	City of Wanneroo	Landsdale[30]
213	City of Wanneroo	Planning for the installation of floodlighting at the Kingsway Regional Sporting Complex	150,000	City of Wanneroo	Landsdale[30]
214	City of Bunbury	Redevelopment of the Hands Oval, Bunbury	8,000,000	City of Bunbury	Bunbury
215	Shire of Capel	Plan and design multipurpose Community and Youth facility in Dalyellup, including a library and meeting/function centre	8,000,000	Shire of Capel	Bunbury
216	Maccabi WA Inc	Plan, design and construction of the Holocaust Museum and Jewish Community Centre	6,500,000	City of Stirling	Mount Lawley
217	Shire of Donnybrook-Balingup	Plan, design and tender preparation for the Donnybrook and Districts Sporting and Recreation Precinct project	6,000,000	Shire of Donnybrook-Balingup	Collie-Preston
218	City of Kalamunda	Design and construction of an additional playing field, upgrade existing playing field, install flood lighting and construction of water delivery infrastructure at the Ray Owen Reserve	5,000,000	City of Kalamunda	Kalamunda

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[30] This project was in the electoral district of Girrawheen when funding was awarded.

Projects awarded WA Recovery Plan funding					
No	**Recipient**	**Description**	**Amount awarded ($)**	**LG where project is located**	**Electorate**
219	Shire of Wyndham-East Kimberley	Design and construct water playground at Kununurra Leisure Centre (also known as East Kimberley Leisure and Aquatic Centre)	3,200,000	Shire of Wyndham-East Kimberley	Kimberley
220	City of Swan	Construction of the Ellenbrook Youth Centre	1,860,000	City of Swan	West Swan[31]
Total			**124,827,000**		

Small projects funded following 2021 WA general election					
No	**Recipient**	**Description**	**Amount awarded ($)**	**LG where project is located**	**Electorate**
221	City of Nedlands	Upgrade women's changerooms and facilities at Swanbourne-Nedlands Surf Life Saving Club	500,000	City of Nedlands	Cottesloe
222	City of Canning	New park in Karri Way, Ferndale, including bushland rehabilitation, landscaping and upgrades including pagoda, BBQ, sport facilities or play equipment	450,000	City of Canning	Cannington
223	City of Canning	Upgrades including IT and AV fit out, furniture and a commercial kitchen at Canning Multicultural Centre	285,000	City of Canning	Victoria Park
224	City of Canning	Upgrades to Amherst and Spyglass Parks including shade sails, play equipment and new benches	141,300	City of Canning	Cannington
225	City of Wanneroo	Create open space cycling track at Splendid Park	400,000	City of Wanneroo	Butler
226	City of Wanneroo	Electronic scoreboard, relocation of cricket nets and upgrade to kitchen facilities at Ridgewood Oval	120,000	City of Wanneroo	Butler
227	City of Wanneroo	Purchase four mobile CCTV poles	100,000	City of Wanneroo	Wanneroo
228	City of Wanneroo	Dog exercise area lighting installation at Kingsway Regional Sporting Complex dog park	80,000	City of Wanneroo	Landsdale

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[31] This project was in the electoral district of Swan Hills when funding was awarded.

Small projects funded following 2021 WA general election					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
229	City of Wanneroo	Installing nature playground at Gumblossom Park	50,000	City of Wanneroo	Burns Beach
230	City of Wanneroo	Playground shade sails at Rendell Park	37,500	City of Wanneroo	Mirrabooka
231	City of Wanneroo	Outdoor fitness equipment at Liddell Park	37,000	City of Wanneroo	Mirrabooka
232	City of Wanneroo	Shade sail installation at Chesterfield Park	30,000	City of Wanneroo	Landsdale
233	City of Wanneroo	Boundary fencing installation at Grandis Park for Carramar Soccer Club	28,000	City of Wanneroo	Wanneroo
234	City of Kwinana	Develop junior bike road safety track at Calista Oval	350,000	City of Kwinana	Kwinana
235	City of Rockingham	Resurface five outdoor netball courts at Mike Barnett Sporting Complex	337,000	City of Rockingham	Rockingham
236	City of Rockingham	Netball court floodlighting installation at Mike Barnett Sporting Complex	124,000	City of Rockingham	Rockingham
237	City of Fremantle	Construction of mountain bike trail at Booyeembara Park	300,000	City of Fremantle	Fremantle
238	City of Joondalup	Upgrade Sorrento Football Club facilities, upgrade change rooms including female change rooms, improving disability access and installing new lights	300,000	City of Joondalup	Carine
239	City of Joondalup	Mountain bike and BMX facility at Whitfords West Park, improvements to existing BMX tracks at Haddington, Triton and Littorina Parks, and three interconnected mountain bike trails through Craigie, Mullaloo and Padbury	300,000	City of Joondalup	Joondalup
240	City of Joondalup	Installing hooning reduction CCTV cameras in Hillarys and Joondalup	150,000	City of Joondalup	Joondalup
241	City of Joondalup	Training nets and lighting upgrade at Windemere Park	80,000	City of Joondalup	Joondalup
242	City of Joondalup	Clubroom awning at Kingsley Football Club	60,000	City of Joondalup	Kingsley
243	City of Joondalup	Installation of Cricket Nets at Chichester Park for Kingsley Woodvale Cricket Club	30,000	City of Joondalup	Kingsley

	Small projects funded following 2021 WA general election				
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
244	City of Stirling	Upgrade lighting and batting cages at Richard Guelfi Reserve	250,000	City of Stirling	Balcatta
245	City of Stirling	Nollamara centre renovation for Organisation of African Communities	220,000	City of Wanneroo	Mirrabooka
246	City of Stirling	Install floodlighting at Charles Riley Reserve	200,000	City of Stirling	Scarborough
247	City of Stirling	Installing new parking and landscaping at Mirrabooka Village Neighbourhood Centre	160,000	City of Stirling	Mirrabooka
248	City of Stirling	Installing playground, barbeque facilities, seating, shelter, dog amenity and informal recreation and scooter track at Knights Reserve Community Park	140,000	City of Stirling	Mount Lawley
249	City of Stirling	Contribution towards two 3x3 m2 basketball courts and lighting at Breckler Reserve and Hamer Park, as well as two ping-pong tables at Wordsworth Reserve and Alexander Park	128,000	City of Stirling	Balcatta
250	City of Stirling	Upgrading clubroom facilities and amenities at Nollamara Sport and Recreation Centre	100,000	City of Stirling	Morley
251	City of Stirling	Resurfacing of cricket bowling pitch and replacement of dividing nets at Nollamara Cricket Club	85,000	City of Stirling	Morley
252	City of Stirling	Installation of Bicycle Skills Tracks	80,000	City of Stirling	Balcatta
253	City of Stirling	Community small business hub improvements at Bayley St, Dianella and Michael St, Yokine, including increasing pedestrian space, al fresco dining, landscaping, street furniture and design elements, and bicycle parking	60,000	City of Stirling	Balcatta
254	City of Stirling	Sporting equipment purchased for Scarborough Amateur Football Club, including 66 drink bottles, 10 bottle carriers, five kit bags, two goal posts, four tackle bags, three hit shields,	55,000	City of Stirling	Scarborough

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
		boxing kit, four skipping ropes and contribution to lighting upgrades of oval			
255	City of Stirling	Public space beautification project - Main Street, Osborne Park	50,000	City of Stirling	Balcatta
256	City of Stirling	Installing a bike skills trail at Newborough Rainer Reserve	50,000	City of Stirling	Scarborough
257	City of Stirling	Upgrading clubroom facility and associated storage at Robinson Reserve	50,000	City of Stirling	Balcatta
258	City of Stirling	Clubroom bathroom upgrade at Balcatta Cricket Club	40,000	City of Stirling	Balcatta
259	City of Stirling	Garden bed rejuvenation and equipment for Westminster Community Food Garden	10,000	City of Stirling	Balcatta
260	Quinns Rocks Bowling Club	Installation of synthetic bowling green	246,000	City of Wanneroo	Burns Beach
261	Quinns Rocks Bowling Club	New bowls equipment	2,500	City of Wanneroo	Burns Beach
262	City of Cockburn	Install additional undercover play area/equipment and upgrade playing field at Treeby Community and Sports Centre	230,000	City of Cockburn	Jandakot
263	City of Cockburn	Oval turf re-installation at Frankland Park	150,000	City of Cockburn	Kwinana
264	City of Cockburn	Shade sails at Marshwood Retreat and Lucken, Sycamore and Blackburn Parks	100,000	City of Cockburn	Fremantle
265	City of Cockburn	Shade sail installation	100,000	City of Cockburn	Fremantle
266	City of Cockburn	Shade sails, benches and upgrades to play equipment at Minori Gardens	100,000	City of Cockburn	Cockburn
267	City of Cockburn	Nature play area and upgrades to the Atwell Reserve playground and skatepark	50,000	City of Cockburn	Cockburn
268	City of Cockburn	Redevelopment of the function space at the Cockburn Community Recreation Centre	45,000	City of Cockburn	Cockburn
269	City of Cockburn	Upgrades to Western Border Soccer Club for flood light, clubroom ceiling upgrade, replacement of bar roller	33,750	City of Cockburn	Cockburn

Small projects funded following 2021 WA general election

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
		door, new door locks and a mirror for the visitors' bathroom at the club's South Coogee Reserve facility			
270	City of Cockburn	Fencing, playground and rotunda upgrades, shade sails and seating at Perena Rocchi and Nicholson Reserves	30,000	City of Cockburn	Fremantle
271	City of Melville	Tompkins Park redevelopment including creating a new play space, upgrading the car park, club storage and sports field, and relocation of turf wickets	200,000	City of Melville	Bateman
272	City of Melville	Construction of universally accessible toilet, retractable wall and associated works for Melville Cares and Mount Pleasant Bowls Club	100,000	City of Melville	Bateman
273	City of Melville	Facilities upgrade at Melville Sporting Association	100,000	City of Melville	Bicton
274	City of Melville	Lighting upgrade at Winnacott Reserve	100,000	City of Melville	Willagee
275	City of Melville	Court resurfacing at Morris Buzzacot Reserve	80,000	City of Melville	Bateman
276	City of Melville	Dog exercise area with equipment, drinking fountains and shade shelter at Piney Lakes Reserve	80,000	City of Melville	Bateman
277	City of Melville	Fabric Park and community hub upgrade	75,000	City of Melville	Bicton
278	City of Melville	Intergenerational nature playground at Phil Ward Park	15,000	City of Melville	Bicton
279	Churches of Christ Sport & Recreation Association Inc	Mobile show-court seating and lighting upgrades at Warwick Stadium	200,000	City of Joondalup	Kingsley
280	City of Belmont	Bowling green surface upgrade at Belmont City Bowling Club	193,000	City of Belmont	Belmont
281	City of Belmont	Lighting and hard-court upgrade at Belmont Tennis Club	172,000	City of Belmont	Belmont
282	City of Belmont	Lighting upgrade/installation at Forster Park	132,915	City of Belmont	Belmont
283	City of Belmont	Four long synthetic track runways at Belmont Little Athletics Centre	50,000	City of Belmont	Belmont

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
284	Comet Bay Bowling Club	Installation of new bowling green	186,404	City of Rockingham	Warnbro
285	Willetton Football Club Inc	Clubroom upgrade	162,894	City of Canning	Riverton
286	Corinthian Park Tennis Club	Resurfacing two courts	160,000	City of Canning	Riverton
287	Forrestfield and Districts Bowling Club (Inc)	Installing new synthetic bowling green surface	150,000	City of Kalamunda	Forrestfield
288	Gwelup Croatia Soccer Club	Upgrade lighting, toilet block and grandstand improvements	150,000	City of Stirling	Scarborough
289	City of Swan	Midland Baseball Club relocation and amalgamation	150,000	City of Swan	Midland
290	City of Swan	Supporting the Swan Guildford Historical Society to install a historic light horse statue	150,000	City of Swan	Midland
291	City of Swan	John Stone Park revitalisation, enhancing barbecues, shade sails, gardens, bike tracks and play equipment	136,000	City of Swan	Midland
292	City of Swan	Exercise equipment at Koongamia Oval, Sherlock Park and Swan View Oval	120,000	City of Swan	Midland
293	City of Swan	Shade sail installation at Woodbridge Regional Park	50,000	City of Swan	Midland
294	City of Swan	Installation of exercise equipment and community facilities for Bennett Springs Residents Association	40,000	City of Swan	Bassendean
295	WA Loves Nature	Street scaping and improving street amenities in Hay Street, West Perth by extending the Native Bee-Scene project	150,000	City of Perth	Nedlands
296	Wanneroo Sports and Social Club	New playground and bowling green lighting installation	146,000	City of Wanneroo	Wanneroo
297	Leederville Sporting Club	Club upgrades, including car park safety fence, gate to Holyrood Park, universally accessible toilet and change facilities, kitchen upgrades, Containers for Change recycling bin and Western End Activation	143,000	Town of Cambridge	Churchlands

Small projects funded following 2021 WA general election

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
Small projects funded following 2021 WA general election					
298	Coogee Beach Surf Lifesaving Club	Installation of multi-purpose storage facilities/capabilities	140,000	City of Cockburn	Cockburn
299	Spearwood Dalmatinac Sport & Community Club Inc.	Construction of two futsal pitches	133,338	City of Cockburn	Fremantle
300	Rockingham Bowling Club Inc	Bowling green resurfacing	130,278	City of Rockingham	Rockingham
301	Rockingham Bowling Club Inc	Indoor furniture for bar area	21,938	City of Rockingham	Rockingham
302	Landcare SJ Inc	Fencing installation at Brickwood Reserve	130,000	Shire of Serpentine-Jarrahdale	Darling Range
303	City of Vincent	Floodlight and poles upgrade at Forrest Park	130,000	City of Vincent	Mount Lawley
304	City of Vincent	New youth recreational facilities, a high school sized basketball court and skating ramps at Birdwood Square	100,000	City of Vincent	Perth
305	City of Vincent	Upgrading night lighting at Charles Veryard Reserve	100,000	City of Vincent	Perth
306	City of Vincent	New public netball courts at Robertson Park	100,000	City of Vincent	Perth
307	City of Vincent	Clubroom toilet upgrade at North Perth Bowling Club	80,000	City of Vincent	Perth
308	City of Vincent	Plaza picnic table and chairs at Banks Reserve Pavilion	40,000	City of Vincent	Mount Lawley
309	City of Gosnells	Clubroom extension at Gosnells City Football Club	130,000	City of Gosnells	Thornlie
310	City of Gosnells	New playground & play equipment at Yangtze Park	100,000	City of Gosnells	Southern River
311	Kardinya Bowling Club	Club shade sail replacement	121,000	City of Melville	Bateman
312	Secret Harbour Surf Club	Installation of awnings, toilets and shade structures	120,000	City of Rockingham	Warnbro
313	Scarboro Surf Life Saving Club Inc	Two trailers, and equipment such as board, tubes and gazebos, as well as fixed cyclone rated shade sails for the nipper lawn	110,000	City of Stirling	Scarborough
314	Mt Lawley Bowling Club Inc	LED lighting upgrades	102,000	City of Stirling	Mount Lawley

Small projects funded following 2021 WA general election					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
315	Attadale Netball Club	Installing shelter, storage and female change facilities	100,000	City of Melville	Bicton
316	Claremont Nedlands Cricket Club	A new shed and additional playing nets.	100,000	Town of Claremont	Cottesloe
317	Claremont Nedlands Cricket Club	Additional equipment to allow for expansion of all abilities cricket	1,000	Town of Claremont	Cottesloe
318	Town of Victoria Park	Playground shade sail installation at Fraser Park, Parnham Reserve, Rotary Park, Duncan Reserve and Forward Park	100,000	Town of Victoria Park	Victoria Park
319	Stirling Lions Soccer Club	Funding towards various infrastructure and maintenance priorities, including creation of weather proof enclosure, changing public toilet doors to self-opening and closing, changing locks on clubroom, replacing the clubhouse and grandstand roof, conversion to female friendly showering partitions	100,000	City of Stirling	Balcatta
320	Fremantle City Football Club	Upgrade of the toilet and change facilities	100,000	Town of East Fremantle	Bicton
321	City of Armadale	Skatepark and Parkour equipment for Yellowwood Park	100,000	City of Armadale	Jandakot
322	City of Armadale	New kitchen and facilities at Armadale Soccer Club	42,024	City of Armadale	Jandakot
323	City of Armadale	Mobile CCTV camera trailer	40,000	City of Armadale	Armadale
324	City of Armadale	Install of additional lighting at Frye Park	28,580	City of Armadale	Darling Range
325	Bowls Safety Bay Inc	Bowling green lighting upgrades	99,819	City of Rockingham	Rockingham
326	Canning Vale Senior Football Club	Lighting upgrades to Clifton Park	90,000	City of Canning	Jandakot
327	Forrestfield Junior Football Club (Inc)	Scoreboard, whitegoods, clubroom upgrades and improvements, PA system and iPads	90,000	City of Kalamunda	Forrestfield
328	Kwinana Bowling Club	Lighting upgrade	80,950	City of Kwinana	Kwinana
329	Wanneroo Districts Netball Association Inc	Pole and net upgrades and equipment replacement	80,000	City of Wanneroo	Landsdale

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
330	Inglewood Bowling & Sports Club Inc	Refurbishment of kitchen and general maintenance and repairs	77,000	City of Stirling	Mount Lawley
331	Inglewood Bowling & Sports Club Inc	Television, accessories and other resources	2,500	City of Stirling	Mount Lawley
332	Inglewood Bowling & Sports Club Inc	Mulcher and various other pieces of garden equipment for Inglewood Mt Lawley Community Garden	2,500	City of Stirling	Mount Lawley
333	Inglewood Bowling & Sports Club Inc	Install new flagpole	2,000	City of Stirling	Mount Lawley
334	Shire of Mundaring	Changeroom upgrade and female changeroom installation at Elsie Austen Pavilion	75,000	Shire of Mundaring	Swan Hills
335	Shire of Mundaring	Pitch upgrade at Chidlow Cricket Club	45,000	Shire of Mundaring	Swan Hills
336	Shire of Mundaring	Landscaping and cemetery infrastructure like seating, drinking water and shelter at Mundaring Historic Cemetery	40,000	Shire of Mundaring	Kalamunda
337	Shire of Mundaring	Upgrade of key equipment and shade structures, including playground replacement at Norris Park	40,000	Shire of Mundaring	Kalamunda
338	Shire of Mundaring	Skate Park shelter and seating at Chidlow Skate Park and Village Green	30,000	Shire of Mundaring	Swan Hills
339	Shire of Mundaring	Upgrading playground seating and equipment and heritage trail access at Hovea Playground	30,000	Shire of Mundaring	Kalamunda
340	Shire of Mundaring	Spectator shelter at Berkinshaw Park	25,000	Shire of Mundaring	Kalamunda
341	Shire of Mundaring	Paving area between Mount Helena Tennis Club room and tennis court at Elsie Austen Pavilion	15,000	Shire of Mundaring	Swan Hills
342	Leederville Tennis Club	Fencing upgrade/ installation	75,000	City of Vincent	Perth
343	Wanneroo Amateur Football Club Inc.	Contribution to solar panels and battery and two dug outs	71,000	City of Wanneroo	Wanneroo
344	Shire of Serpentine-Jarrahdale	Upgrade to perimeter fencing at Serpentine Sports Reserve	68,000	Shire of Serpentine-Jarrahdale	Darling Range

Small projects funded following 2021 WA general election					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
345	Shire of Serpentine-Jarrahdale	Proposed works at Serpentine Jarrahdale Community Recreation Centre, including replacing basketball hall lights, cladding back wall, painting, removing skylight and installing a more traditional roof	60,000	Shire of Serpentine-Jarrahdale	Darling Range
346	Shire of Serpentine-Jarrahdale	The installation of four 'dugouts', including concrete pads, shelters and seating at Byford Bushrangers Baseball Club	48,380	Shire of Serpentine-Jarrahdale	Darling Range
347	Shire of Serpentine-Jarrahdale	Installation of one indoor roof-mounted retractable basketball backboard system at Serpentine Jarrahdale Community Recreation Centre	46,500	Shire of Serpentine-Jarrahdale	Darling Range
348	Shire of Serpentine-Jarrahdale	Installation of accessible compostable toilet at Jarrahdale Cemetery for use by visitors to Kitty's Gorge Walk Trail	35,000	Shire of Serpentine-Jarrahdale	Darling Range
349	Blue Gum Park Tennis Club	Shade structure installation	60,000	City of Melville	Bateman
350	Hollywood-Subiaco Bowling Club	Resurfacing of bowling green	60,000	City of Nedlands	Nedlands
351	Quinns Mindarie Surf Life Saving Club	Patrol mobile shelter, 4 stroke inshore rescue boat motor, first aid room gurney bed, education equipment, youth competition equipment and storage hoist	57,500	City of Wanneroo	Burns Beach
352	Jandakot Jets Amateur Football Club	New electronic scoreboard and built in fridge	55,665	City of Cockburn	Cockburn
353	Kalamunda District Bridge Club	Refurbishment and painting of toilets and outdoor area	55,000	City of Kalamunda	Kalamunda
354	Kelmscott Junior Football Club Inc	Electronic scoreboard for club	54,370	City of Armadale	Armadale
355	Town of East Fremantle	Remove and install new fencing to include former Leeuwin Barracks playing field	52,000	Town of East Fremantle	Bicton
356	Scarborough Tennis Club (Incorporated)	Club rooms fit out including whitegoods and appliances, a fridge, oven, dishwasher and a commercial quality PA system	50,720	City of Stirling	Scarborough

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
357	Ellenbrook Community Radio 88.5FM	Equipment to establish a second studio and a contribution towards a fit out or refurbishment of a new premise	50,000	City of Swan	Swan Hills
358	Baldivis Football Club	Video scoreboard and display screens	50,000	City of Rockingham	Baldivis
359	White Knights Baldivis Cricket Club	Video scoreboard and display screens	50,000	City of Rockingham	Baldivis
360	Mundijong Centrals Football & Sportsmens Club Incorporated	Portable change rooms, fridges, ice machine and ice bath/tubs	50,000	Shire of Serpentine-Jarrahdale	Darling Range
361	East Perth Community Group Inc	The construction of a mobile parks, dog fencing equipment and furniture for the community space	50,000	City of Perth	Perth
362	Forrestfield United Soccer Club	Convert change rooms to be unisex	50,000	City of Kalamunda	Forrestfield
363	Arena Community Sport and Recreation Association	Kitchen extension at Joondalup Sports Club	50,000	City of Joondalup	Joondalup
364	Lesmurdie Tennis Club	Resurfacing two courts	50,000	City of Kalamunda	Kalamunda
365	Murdoch University Melville Football Club	Installation of storage shed & fencing/gates	50,000	City of Melville	Bateman
366	Hopeland Community Association Inc	Accessibility and safety upgrades to the Old Hopeland School hall. Works include painting toilet, repairing or replacing disability access ramp, concrete slab paths, rear rainwater tank and stand, entry road, southern driveway, and back verandah floorboard edging and centre post	50,000	Shire of Serpentine-Jarrahdale	Darling Range
367	Serpentine Historical Society Inc	Installation of paved path and wheelchair ramp at Old Serpentine Bridge School	50,000	Shire of Serpentine-Jarrahdale	Darling Range
368	Mazenod Junior Football Club	Electronic scoreboard at Ray Owen Sports Centre	50,000	City of Kalamunda	Kalamunda
369	Northern Districts Touch	Audio visual appliances, fridges and whitegoods	50,000	City of Stirling	Churchlands

The table is headed: **Small projects funded following 2021 WA general election**

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
	Association Incorporated				
370	Break the Boundary Inc	Two leading-edge technology adaptive cycles: Off-road handcycle and an all-terrain recumbent leg trike	46,000	City of Kalamunda	Kalamunda
371	Leeming Spartan Centenary Association Incorporated	Upgrade of audio-visual systems, an ice machine for the club's bar, electronic scoreboard and two moveable sight screens	45,200	City of Melville	Riverton
372	Leeming Bowls & Recreation Club	Upgrade clubs fencing and the installation of lighting to allow for night games	44,000	City of Melville	Riverton
373	Leeming Bowls & Recreation Club	Upgrade of club fencing and installation of lighting to allow night games	21,000	City of Melville	Riverton
374	Wanneroo Cricket Club Incorporated	Senior club - verandah canopy over servery, hand dryers in toilets and change rooms and re-painting of clubrooms	44,000	City of Wanneroo	Landsdale
375	Wanneroo Cricket Club Incorporated	Five branded gazebos and nets at Edgar Griffith Park for Junior's club	11,000	City of Wanneroo	Wanneroo
376	Serbian Community Krajina Inc	Costumes, signage and a new PA System for the Srpsko Drustvo Krajina Servian Cultural Dance Group	42,097	City of Cockburn	Cockburn
377	Australian Amman Arts Cultural Education Centre Inc	Contribution towards community hall redevelopment project	40,000	City of Cockburn	Cockburn
378	Bayswater Bowling & Recreation Club	Bowling green shade structure	40,000	City of Bayswater	Maylands
379	Ellenbrook Bowling Club	Contribution towards solar panels, LED lighting, furniture and gas connection	40,000	City of Swan	Swan Hills
380	The Kalamunda Club	Bowling green LED lighting at Kalamunda Bowling Club	40,000	City of Kalamunda	Kalamunda
381	Rockingham Rugby Union Football Club Inc	New scrum machine and a new equipment shed	40,000	City of Rockingham	Warnbro
382	City of Bayswater	Storeroom refurbishment and toilet installation of a	40,000	City of Bayswater	Maylands

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
		building used by The Roxy Lane Theatre			
383	City of Bayswater	Installation of exercise equipment at Robert Thompson Park	30,000	City of Bayswater	Morley
384	City of Bayswater	Extension of existing shade gazebo at Bayswater Morley District Cricket Club	15,000	City of Bayswater	Maylands
385	City of Bayswater	Explanatory signage at Bardon Park	11,800	City of Bayswater	Maylands
386	City of Bayswater	Replace tables and chairs and new BBQ at Embleton Golf Club	11,400	City of Bayswater	Maylands
387	City of Bayswater	Signage at Maylands Brickworks	10,000	City of Bayswater	Maylands
388	Sikh Association of WA Inc	Installation of roller doors at Canning Vale Sikh Temple	40,000	City of Gosnells	Southern River
389	Sorrento Surf Life Saving Club Inc	All-terrain vehicle, four rescue boards, commercial roller door and boat trailer	39,700	City of Joondalup	Carine
390	Bullcreek Leeming Football Club	Verandah installation	39,050	City of Melville	Riverton
391	Hocking Netball Club	Adjustable goal posts and storage	38,000	City of Wanneroo	Landsdale
392	Warnbro Bowling Club (Inc)	New internal furniture	37,860	City of Rockingham	Warnbro
393	Darlington History Group	Completion of heritage trail works	36,000	Shire of Mundaring	Kalamunda
394	Mt Helena Amateur Swimming Club Inc	Pool blanket and pool blanket storage facility	35,000	Shire of Mundaring	Swan Hills
395	Future Bayswater Community Group Inc	Purchase of furniture, and health and safety, ICT and communication equipment to support the markets through construction of Metronet and beyond.	34,500	City of Bayswater	Maylands
396	Ballajura Rotary Club	Funding for a community garden	30,000	City of Wanneroo	Landsdale
397	Forrestdale Sporting Association Inc	Solar panel installation	30,000	City of Armadale	Jandakot
398	Jarrahdale Community Collective	Funding towards the Outdoor Hub project	30,000	Shire of Serpentine-Jarrahdale	Darling Range
399	Wanneroo Basketball Association Inc	Motor vehicle for transporting our development officer to schools and community	30,000	City of Joondalup	Joondalup

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No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
		groups with equipment and merchandise			
400	Kingsway Little Athletics Centre	Contribution towards new timing gates, track timing systems and associated electronic equipment	30,000	City of Wanneroo	Landsdale
401	Kingsway Little Athletics Centre	A variety of equipment	6,000	City of Wanneroo	Landsdale
402	Kwinana Districts Football Club	Clubroom facilities and infrastructure upgrades	30,000	City of Kwinana	Kwinana
403	Maylands Sports and Recreation Club Inc	New equipment, a new green, laser levelling, storage shed at Maylands Bowls Club	30,000	City of Bayswater	Maylands
404	Maylands Sports and Recreation Club Inc	New signs, tables, chairs, AV equipment, update printer, new curtains	30,000	City of Bayswater	Maylands
405	Maylands Tennis Club	Furniture, standalone heaters, BBQ, blinds, curtains, and community pool equipment	30,000	City of Bayswater	Maylands
406	Morley-Windmills Sportclub Inc	Artwork, industrial glass washer, website redesign, cleaning equipment, containers for change recycling bins, fixed boot cleaners	30,000	City of Bayswater	Maylands
407	Piara Waters Cricket Club Inc	Bowling machine, balls, bats and uniforms	30,000	City of Armadale	Jandakot
408	Scarborough Netball Club	New uniforms and equipment for Scarborough Netball Club.	30,000	Town of Cambridge	Nedlands
409	Sikh Gurdwara Perth Inc	Food delivery van, Bennett Springs	30,000	City of Swan	West Swan
410	Willetton Basketball Association Inc	Trophy cabinet and function room refurbishment	30,000	City of Canning	Riverton
411	ARKS Rugby Union Football Club Inc	Scoreboards, sports, kitchen and office equipment.	29,954	City of Armadale	Jandakot
412	Kalamunda Community Radio	Infrastructure upgrade	29,000	City of Kalamunda	Kalamunda
413	Joondalup Sports Association	New playground	27,685	City of Joondalup	Joondalup
414	Filipino Australian Club of Perth Inc	Enclosed patio, soakwell, gate, fencing, synthetic turf, table tennis	27,000	City of Bayswater	Maylands
415	Wanneroo Repertory Inc	Limelight Theatre - drapes, replace tiles in	25,000	City of Wanneroo	Wanneroo

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No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
		five bathrooms, backstage lighting/prop ladder			
416	Hindu Association of WA Inc	Floor heating upgrades at Perth Hindu Temple	25,000	City of Gosnells	Southern River
417	Saiva Maha Sabai of WA Inc	Kitchen upgrades	25,000	City of Kwinana	Kwinana
418	South of the River Potters Club	New furniture/kilns and fit-out of the new SORPC facilities	25,000	City of Melville	Bateman
419	Osborne Park Bowling Club Inc	New/updated security systems and new audio-visual equipment	25,000	City of Stirling	Balcatta
420	Thornlie Bowling Club Inc	New AV equipment and furniture including display cabinets for memorabilia and champion boards, as well as office chairs and new building fit out furniture	25,000	City of Gosnells	Thornlie
421	Victoria Park Community Centre	New signage, landscaping and two monitors, screens, PA system and microphones	24,000	Town of Victoria Park	Victoria Park
422	Willetton Community Garden Association Inc	New equipment	22,262	City of Canning	Riverton
423	High Wycombe Cricket Club Inc	Mower and storage container	21,000	City of Kalamunda	Forrestfield
424	Jandakot Lakes Junior Cricket Club	Uniforms, bowling machine, maintenance of Anning Park training nets, new astroturf, tree pruning and iPads with covers	21,000	City of Cockburn	Cockburn
425	Whitfords Hockey Club	Sporting equipment.	20,051	City of Joondalup	Kingsley
426	Ashfield Sports Club	Kitchen, refrigeration and air-conditioning improvements	20,000	Town of Bassendean	Bassendean
427	Bassendean Bowling Club	Air-conditioning replacement	20,000	Town of Bassendean	Bassendean
428	Bullsbrook Residents and Ratepayers Association	Shed fit out and landscaping at Bullsbrook Museum	20,000	City of Swan	Swan Hills
429	Cambodian Welfare and Cultural Centre	Playground	20,000	City of Swan	Bassendean
430	Transition Town Guildford Inc	Establishment of a Community Orchard	20,000	City of Swan	Midland

Small projects funded following 2021 WA general election

Small projects funded following 2021 WA general election					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
431	Cracovia Club	Extend the pergola including repaving and the purchase of some outdoor furniture.	20,000	City of Swan	Bassendean
432	Ellis House Community Art Centre Incorporated	Fixtures and fittings including, power points, lighting, kitchen facilities and art drying racks	20,000	City of Bayswater	Maylands
433	Joondanna Community Garden	Develop area for young gardeners (small beds that are easily maintained), improving pizza oven area and upgrading steps and paths	20,000	City of Stirling	Balcatta
434	Kalamunda Tennis Club	Keyless entry system	20,000	City of Kalamunda	Kalamunda
435	Kwinana Cricket Club	New cricket nets	20,000	City of Kwinana	Kwinana
436	Leederville Cricket Club	Electronic scoreboard	20,000	City of Vincent	Perth
437	Modernians Hockey Club Inc	New junior and seniors equipment, goals, and minor clubroom upgrades	20,000	City of Vincent	Perth
438	Morley Noranda Recreation Club Inc	Minor refurbishments at the club including the stage and soft furnishings	20,000	City of Bayswater	Morley
439	Morley Noranda Recreation Club Inc	Balls, cones, goals, nets, water bottles as well as medical and canteen equipment at Noranda City Football Club	10,000	City of Bayswater	Morley
440	Morley Noranda Recreation Club Inc	Goal replacement at Noranda City Junior Football Club	10,000	City of Bayswater	Morley
441	Noranda Junior Football Club Inc	Electronic scoreboard	20,000	City of Bayswater	Morley
442	Perth Pirates Dragon Boat Club	Replace equipment paddles, canoe	20,000	City of Bayswater	Maylands
443	Swan Districts Football Club	Male changerooms upgrade	20,000	Town of Bassendean	Bassendean
444	Swan Athletic Sporting & Community Club	New training equipment for netball and court resurfacing and sealing	20,000	City of Swan	Swan Hills
445	Swan Valley Sporting and Community Club Inc	Facility upgrades and sporting equipment	20,000	City of Swan	Swan Hills
446	Westside BMX Club	All weather shelter	20,000	City of Stirling	Balcatta

Small projects funded following 2021 WA general election

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
447	Windelya Sports Association	Club rooms fit out and outdoor club furniture	20,000	City of Melville	Bateman
448	West Australian Eight Ball Federation Inc	New projector	18,210	City of Canning	Cannington
449	City of South Perth	Five sets of Automatic External Defibrillators with storage cabinets and signage - for South Perth Bowling Club, Como Bowling & Recreation Club, Manning Rippers Amateur Football Club, Trinity Aquinas Amateur Football Club and Moresby Street Hall	17,000	City of South Perth	South Perth
450	Southern District BMX	Asphalting areas of the track	16,000	City of Kwinana	Kwinana
451	Willetton District Cricket Club Inc	TV, pitch mower; line marker and fertiliser spreader	16,000	City of Canning	Riverton
452	Baldivis Districts Sporting Club Inc	New uniforms and equipment for both soccer and netball clubs	15,638	City of Rockingham	Baldivis
453	Chung Wah Association	Photocopier, projectors, laptops and software at Chung Wah School Leeming	15,007	City of Melville	Jandakot
454	Chung Wah Association	New smartboard and two laptops at Chung Wah Community School Morley	10,000	City of Bayswater	Morley
455	Aubin Grove United Football Club	New sporting equipment and guernseys	15,000	City of Cockburn	Kwinana
456	Bassendean Junior Cricket Club	Construction of girls change rooms	15,000	Town of Bassendean	Bassendean
457	Bibra Lake Junior Football Club Inc	Sporting equipment upgrades	15,000	City of Cockburn	Willagee
458	Bassendean Caledonian Soccer Club	Bar upgrade repairing doors and cupboards and a point of sale till system	15,000	Town of Bassendean	Bassendean
459	Fremantle and Districts Rugby League Club Inc	Portable LED scoreboard	15,000	City of Cockburn	Jandakot
460	Cockburn Fremantle Little Athletics Centre	Sporting equipment upgrades	15,000	City of Cockburn	Willagee

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No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
		Small projects funded following 2021 WA general election			
461	Roleystone Karragullen Cricket Club	Electronic scoreboard at Cross Park	15,000	City of Armadale	Darling Range
462	Fremantle Surf Life Saving Club Inc	Necessary equipment	15,000	City of Fremantle	Cottesloe
463	Fremantle Surf Life Saving Club Inc	Installation of defibrillator at Port Beach Polar Bears clubroom	3,000	City of Fremantle	Cottesloe
464	Gosnells Junior Football Club Incorporated	Footballs, line marking paint, first aid equipment and outdoor heaters	15,000	City of Gosnells	Southern River
465	Inglewood on Beaufort Inc	Equipment including working and drawing tables, freestanding and desktop easels, picture hanging equipment, shelving and plinths for 3D works and journal art books, art supplies paint and kitchenette facilities	15,000	City of Stirling	Maylands
466	Kardinya Junior Cricket Club Inc	Sporting equipment upgrades	15,000	City of Melville	Willagee
467	Kardinya Netball Club	Sporting equipment upgrades	15,000	City of Melville	Bateman
468	Kardinya Red Sox Ball Club	Sporting equipment upgrades	15,000	City of Melville	Bateman
469	Kardinya Junior Football Club	Sporting equipment upgrades	15,000	City of Melville	Bateman
470	Kingsley Amateur Football Club Inc	New scoreboard and kit bags	15,000	City of Joondalup	Kingsley
471	Maddington Junior Football Club	Commercial coffee machine, printer and ink, iPads, tables and chairs, line marker, club branded marquees and new set of footballs	15,000	City of Gosnells	Thornlie
472	Melville City Hockey Club	Sporting equipment upgrades	15,000	City of Melville	Bateman
473	Perth Inferno Ice Hockey Club	Sporting equipment upgrades	15,000	City of Cockburn	Willagee
474	Piara Waters Senior Football Club Inc	Digital portable scoreboard	15,000	City of Armadale	Jandakot
475	South Coogee Junior Football Club	Sporting equipment upgrades	15,000	City of Cockburn	Willagee
476	Willagee Rugby League Football Club	Sporting equipment upgrades	15,000	City of Melville	Willagee

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Small projects funded following 2021 WA general election

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
477	Winnacott Kats Junior Football Club	Sporting equipment upgrades	15,000	City of Melville	Willagee
478	Roleystone Neighbourhood Family Centre Inc	Replacement of the soft-fall area in the community playground	14,365	City of Armadale	Darling Range
479	Glen Forrest Community Garden	New shed for storing tools and equipment	14,300	Shire of Mundaring	Kalamunda
480	Joondalup Kinross Junior Football Club Incorporated	Upgrade equipment	14,000	City of Joondalup	Joondalup
481	Kelmscott Community Garden	Transportable disabled toilet	13,755	City of Armadale	Armadale
482	Bassendean Tennis Club	Renovate toilet and surrounding area in the clubhouse	13,000	Town of Bassendean	Bassendean
483	Balga Soccer Club	Verandah extension	12,000	City of Stirling	Mirrabooka
484	Bassendean Junior Football Club Inc	Eight sets of jumpers and replace iPads	11,500	Town of Bassendean	Bassendean
485	Bedford Bowling Club Inc	New tables and chairs	11,500	City of Bayswater	Maylands
486	Roleystone Theatre	Sound system for the theatre	11,453	City of Armadale	Darling Range
487	Gosnells Bowling Club	20 sets of new bowls	11,000	City of Gosnells	Thornlie
488	Hamersley Habitat Community Garden	Purchase and installation of two shade sails, and supply and installation of power outlet to existing workshed container	11,000	City of Stirling	Kingsley
489	Serpentine Jarrahdale Cricket Club Inc	New ice machine and bowling machine	11,000	Shire of Serpentine-Jarrahdale	Darling Range
490	West Perth Football Club	Sports equipment	11,000	City of Joondalup	Joondalup
491	Mindarie Football Club Incorporated	Sports equipment	10,750	City of Wanneroo	Burns Beach
492	Wanneroo and Districts Cricket Club	Replacement of scoreboard	10,500	City of Wanneroo	Landsdale
493	Wanneroo Junior Football Club	Canopy shade sail between canteen and grandstand, 15 coaches boards, training equipment such as bump bags, tackle dummies and agility equipment	10,100	City of Wanneroo	Wanneroo

Small projects funded following 2021 WA general election					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
494	Kalamunda Community Garden	Rain tanks, taps and raw material	10,075	City of Kalamunda	Kalamunda
495	Australian Arab Association Incorporated	Refurbishment of new office space	10,000	City of Gosnells	Thornlie
496	Ballajura Football Club	Storage solutions and fixtures, news footballs and training equipment	10,000	City of Swan	West Swan
497	Ballajura Little Athletics Club	New line marking machine, long jump equipment, javelins, training equipment and specialised coaching courses	10,000	City of Swan	West Swan
498	Bassendean Amateur Football Club Inc	Electronic scoreboard	10,000	Town of Bassendean	Bassendean
499	Bassendean Amateur Football Club Inc	Football jumpers and sea container for storage	5,000	Town of Bassendean	Bassendean
500	Bassendean Railway Museum	Garrison fencing installation	10,000	Town of Bassendean	Bassendean
501	Bayswater Little Athletics Centre	New equipment and uniforms	10,000	City of Bayswater	Morley
502	Bedford Morley Cricket Club Inc	Synthetic turf, honour board and regalia, audio visual enhancements	10,000	City of Bayswater	Maylands
503	Chidlow Progress Association	Replacement of cladding and upgrades to the building exterior	10,000	Shire of Mundaring	Swan Hills
504	Chidlow Progress Association	Reticulation, bulk materials bush tucker/native seedlings	1,000	Shire of Mundaring	Swan Hills
505	Curtin Victoria Park Cricket Club	New sight screens	10,000	Town of Victoria Park	Victoria Park
506	Dianella Morley Amateur Football Club	New equipment	10,000	City of Stirling	Morley
507	Dianella White Eagles Soccer Club	New playing equipment and clubroom chairs and tables	10,000	City of Stirling	Morley
508	East Fremantle Cricket Club Inc	Concrete pad installation	10,000	Town of East Fremantle	Bicton
509	Ellenbrook Rovers Christian Football Club Inc	New sporting equipment	10,000	City of Swan	West Swan

Small projects funded following 2021 WA general election					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
510	Ellenbrook United Football Club	Portable goals and storage space	10,000	City of Swan	Swan Hills
511	Gidgegannup Recreation Club Inc.	Gym and exercise equipment	10,000	City of Swan	Swan Hills
512	Gosnells Football and Sports Club	Defibrillator and equipment including medical supplies and training equipment	10,000	City of Gosnells	Thornlie
513	High Wycombe Junior Football Club	New and replacement equipment	10,000	City of Kalamunda	Forrestfield
514	High Wycombe Little Athletics Club	Equipment, storage and training shirts	10,000	City of Kalamunda	Forrestfield
515	Inglewood Little Athletics Centre	Upgrade for new and safe sports equipment	10,000	City of Stirling	Morley
516	Inglewood United Soccer Club	Portable goals, training bibs, training poles, training mannequins, public address system	10,000	City of Stirling	Maylands
517	Joondalup and District Rugby League Club Inc	Equipment including footballs for all grades, sets of cones and markers, agility poles, hurdles and ladders, water bottles and carriers, eskys and large water containers, tags for women's team, training bibs, tackle bags, bump shields, first aid kits, equipment trolleys, junior and senior kicking tees, medicine balls, speed chutes and goal post pads	10,000	City of Joondalup	Joondalup
518	Joondalup and District Rugby League Club Inc	Equipment for women's rugby, including footballs, sets of cones and markers, agility poles, hurdles and ladders, water bottles and carriers, eskys and large water containers, tags for women's team, training bibs, junior and senior tackle bags, junior and senior bump shields, first aid kits, three equipment trolleys, junior and senior kicking tees, medicine balls, speed chutes and goal post pads	5,000	City of Joondalup	Joondalup
519	Joondalup Kinross Cricket Club	Sports equipment	10,000	City of Joondalup	Joondalup

Small projects funded following 2021 WA general election					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
520	Kwinana Blue Jays Baseball Club Inc	New equipment for the club including gazebo, pitching mound, pitching machine, mesh outfield fence, baseballs and gear	10,000	City of Kwinana	Kwinana
521	Kwinana Swimming Club Inc	New equipment including radio transmitters, timers, laptop for timing and training equipment and signage	10,000	City of Kwinana	Kwinana
522	Kwinana Tigers Hockey Club Inc	New sporting equipment	10,000	City of Kwinana	Kwinana
523	Landsdale Little Athletics Club Inc	Junior hurdles, discuses and training shirts	10,000	City of Wanneroo	Landsdale
524	Maddington Football & Sporting Club Inc	Training equipment including balls, first aid and medical provisions	10,000	City of Gosnells	Thornlie
525	Morley Bulldogs Junior Football Club Inc	Six 3m x 3m marquees	10,000	City of Bayswater	Maylands
526	Morley Eagles Baseball Club Inc	New safety and playing equipment	10,000	City of Bayswater	Morley
527	Morley Eagles Base Ball Club Inc T Ball Section	Equipment upgrade including shade tents and gazebos	10,000	City of Bayswater	Morley
528	East Perth District Basketball Association	Equipment and uniform upgrade for Morley Rockets Basketball Club	10,000	City of Bayswater	Morley
529	Hills Billy Carts Inc	Barrier transport trailer	10,000	Shire of Mundaring	Swan Hills
530	Nollamara Turf Cricket Club Inc	Kitchen and playing equipment	10,000	City of Stirling	Morley
531	Nollamara Amateur Football Club	Clubroom kitchen equipment	10,000	City of Stirling	Morley
532	Nollamara Tennis Club	Tennis nets, dry court squeegees, aluminium bench seats, upgrades to honour board lettering, chairs and cushions	10,000	City of Stirling	Morley
533	Noranda Netball Association	New uniforms and training equipment	10,000	City of Bayswater	Morley
534	Noranda Vibes	Three outdoor chess tables	10,000	City of Bayswater	Morley
535	Northern Suburbs Men's Shed	Tools and equipment	10,000	City of Wanneroo	Landsdale

Small projects funded following 2021 WA general election

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
536	Ocean Ridge Amateur Football Club Inc	Four 3m x 3m marquees, two exercise bikes, women's training uniforms, women's training equipment, and Auskick equipment	10,000	City of Joondalup	Joondalup
537	Palmyra Rugby Union Club Inc	Two custom made spectator marquees as well as new club equipment	10,000	City of Melville	Bateman
538	Perth Bayswater Rugby Union Club	New equipment and uniforms for junior rugby teams	10,000	City of Bayswater	Morley
539	Perth Bayswater Rugby Union Club	Weight training equipment and new uniforms for senior rugby teams	10,000	City of Bayswater	Morley
540	Sahibzada Fateh Singh Jee Inc	Fencing installation at Oldbury Sikh Temple	10,000	Shire of Serpentine-Jarrahdale	Darling Range
541	Swan Suburbs Rugby Union Football Club	New uniforms and equipment	10,000	City of Swan	Midland
542	Thornlie Junior Football Club	New jumpers, balls for match day and training and line marking equipment	10,000	City of Gosnells	Thornlie
543	Thornlie Senior Football Club	Three sets of jumpers and an ice machine to assist with injuries	10,000	City of Gosnells	Thornlie
544	Tuart Hill Junior Soccer Club Inc	Uniforms, playing equipment and computer software	10,000	City of Stirling	Morley
545	Wanneroo and Northern Suburbs Community Garden Incorporated	BBQ, two wooden garden benches with backs, two wooden picnic tables and wooden gazebo	10,000	City of Wanneroo	Wanneroo
546	Wanneroo Little Athletics Club Inc	Storage shed	10,000	City of Wanneroo	Wanneroo
547	Wanneroo Little Athletics Club Inc	New discus/shot put circle	2,000	City of Wanneroo	Wanneroo
548	Wanneroo Sports and Social Club	Shade structure over playground	10,000	City of Wanneroo	Wanneroo
549	X-Speed Australia Cycle Club Inc	6-8 track bikes, maintenance items such as tyres, tubes, chains, chain rings, handle bar tape, club bike storage at the velodrome and club uniforms	10,000	City of Swan	Midland

Small projects funded following 2021 WA general election					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
550	Kingsley Westside Football Club Inc	New equipment for junior club	9,855	City of Joondalup	Burns Beach
551	Kingsley Westside Football Club Inc	Playing kits and six aluminium folding goals	8,000	City of Joondalup	Kingsley
552	Kelmscott Bulldogs Football Club Inc	Club jumpers and sports equipment	9,469	City of Armadale	Armadale
553	Fremantle Netball Association	New uniforms and a laptop and printer for Fremantle All Abilities Netball Club	9,250	City of Fremantle	Bicton
554	Bassendean Cricket Club Inc	Bowling machine and projector with screen	8,500	Town of Bassendean	Bassendean
555	Bassendean Cricket Club Inc	Replace fencing with retractable fencing	8,000	Town of Bassendean	Bassendean
556	Bassendean Cricket Club Inc	SunSmart gazebos, cricket balls and helmets	3,500	Town of Bassendean	Bassendean
557	Forrestfield Little Athletics Club	Storage and equipment	8,200	City of Kalamunda	Forrestfield
558	Amazons Perth Dragon Boat Club Inc	Uniforms, speaker system for boat	8,000	City of Bayswater	Maylands
559	Kingsway Football & Sporting Club Inc	Ladies toilet re-tiling	8,000	City of Wanneroo	Landsdale
560	Lockridge Community Garden	Community Garden fire safety equipment, first aid supplies, tools, nursery equipment and fencing	8,000	City of Swan	Bassendean
561	Phoenix Netball Club Inc	Uniforms and equipment	7,400	City of Kalamunda	Kalamunda
562	Ellenbrook Rangers Cricket Club Inc	Kits and playing helmets for 15 teams	7,000	City of Swan	Swan Hills
563	Greenwood Little Athletics Club	High jump mats and poles, javelins, shot puts, hurdles and new storage shelves and containers	7,000	City of Joondalup	Kingsley
564	Maylands Yacht Club Inc	Replace metal support boat with a plastic hull boat, refit of motor	7,000	City of Bayswater	Maylands
565	Champion Lakes	Table tennis table, five position folding chairs, bean bag toss sets, bean	6,665	City of Armadale	Armadale

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Small projects funded following 2021 WA general election

No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
	Residents Association	rope quoit sets, croquet set, folding table and chairs, chess sets, coffee machine, internet capable television monitor, portable monitor stand, media player, wall mounted mat hanging system and eyelet yoga and meditation mats			
566	Chorus Australia Limited	Arts class equipment at Chorus Bull Creek	6,444	City of Melville	Riverton
567	PUMA Perth	Audio equipment for the Perth United Malayalee Association	6,127	City of Armadale	Jandakot
568	Hugh Manning Tractor Museum (Inc)	Upgrade foyer ceiling, office and kitchen	6,122	Shire of Serpentine-Jarrahdale	Darling Range
569	Arena Swim Club Inc	Equipment including two large display screen pace clocks on tripods, stopwatches, kettle bells, stretch cords, exercise mats and iPads.	6,000	City of Joondalup	Joondalup
570	Carlisle Rivervale Little Athletics Club	High jump mats	6,000	City of Belmont	Belmont
571	Vietnamese Culture Association Inc	Nets and soccer balls	6,000	City of Stirling	Balcatta
572	Baldivis Basketball Club	Female basketball uniforms	5,561	City of Rockingham	Rockingham
573	Baldivis Community Garden	Community garden shade structure	5,500	City of Rockingham	Baldivis
574	Sport Aircraft Builders Club of WA (Inc)	Commercial oven	5,478	Shire of Serpentine-Jarrahdale	Darling Range
575	Bedford Junior Cricket Club	Bowling machine, cricket balls, trophy display cabinet, portable speaker, microphones	5,200	City of Bayswater	Maylands
576	Ocean Ridge Tennis Club Inc	Electric stringing machine, ball machine with accessories and cordless rechargeable leaf blower	5,150	City of Joondalup	Joondalup
577	Armadale Sporting Club Incorporated	iPads, footballs, dartboards, electronic notepads and tables	5,000	City of Armadale	Armadale
578	Bassendean Galaxy Basketball Club	Coach game day kits, a bag for balls, whistles and equipment	5,000	Town of Bassendean	Bassendean

Small projects funded following 2021 WA general election					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
579	Beaufort Street Community Centre	Community centre toilet replacement	5,000	City of Stirling	Mount Lawley
580	Belmont Cricket Club	Equipment upgrade	5,000	City of Belmont	Belmont
581	Bullsbrook Community Garden Inc	Community garden gazebo	5,000	City of Swan	Swan Hills
582	Byford Progress Association	Weed spray, plants and signage	5,000	Shire of Serpentine-Jarrahdale	Darling Range
583	Edgewater Woodvale Junior Football Club	Sporting equipment	5,000	City of Joondalup	Joondalup
584	Forrestfield Tee Base Soft Ball Association Inc	Club equipment	5,000	City of Kalamunda	Forrestfield
585	Gidgegannup Dressage Club Inc	Quad bike or tractor	5,000	City of Swan	Swan Hills
586	Gidgegannup Equestrian Association Inc	Heavy equipment trailer	5,000	City of Swan	Swan Hills
587	Gidgegannup Horse and Pony Club Inc	Replacing jumping poles trailer	5,000	City of Swan	Swan Hills
588	Jarrahdale Heritage Society Inc	Signage upgrade along the Jarrahdale Heritage Town Walk	5,000	Shire of Serpentine-Jarrahdale	Darling Range
589	Joondalup Brothers Rugby Union Football Club Inc	Branded 6m x 3m shade shelters, two sets of four post pads, two sets of eight corner posts, two sets of six line markers, reserves benches, senior tackle bags, senior hit shields reversable training bibs, agility poles, two sets of touch judge flags, scrum machine enforcer pro simulator, and 250 cones	5,000	City of Joondalup	Joondalup
590	Joondalup Lakers Basketball Club	New team singlets, coach's polo shirts, trophy and medals	5,000	City of Joondalup	Joondalup
591	Joondalup Lakers Hockey Club	Two full goal keeper kits, four goal keeper equipment carry bags and promotional material for Containers for Change collection	5,000	City of Joondalup	Joondalup
592	Joondalup Little Athletics Centre	Portable discus cage, two hurdles trolleys and 10 handheld UHF radios	5,000	City of Joondalup	Joondalup

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Small projects funded following 2021 WA general election					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
593	Kingsley Woodvale Junior Cricket Club	Equipment and new wickets	5,000	City of Joondalup	Kingsley
594	North Bassendean Little Athletics Club	T shaped high jump mat	5,000	Town of Bassendean	Bassendean
595	Roleystone Junior Football Club Inc	Match balls, training balls, training cones and bibs, coaching game day boards, team manager match day bags and coaching game day bibs	5,000	City of Armadale	Darling Range
596	Local Arts & Community Events Inc.	Items for Roxy Lane Community Garden, including pizza oven, garden shed, small shade house, soil mix	5,000	City of Bayswater	Maylands
597	Swan Valley Little Athletics Centre	High jump buns	5,000	City of Swan	Swan Hills
598	Verdant Vista Community Garden	Shading for community garden	5,000	City of Swan	West Swan
599	Warwick-Greenwood Junior Cricket Club	Training and games equipment	5,000	City of Joondalup	Kingsley
600	Byford Mens Bowling Club	Winter uniforms	4,993	Shire of Serpentine-Jarrahdale	Darling Range
601	Baldivis Netball Club	Sporting equipment	4,950	City of Rockingham	Rockingham
602	Treeby Community Association	Greenhouse	4,945	City of Cockburn	Jandakot
603	Baldivis Soccer Club	Sporting equipment	4,625	City of Rockingham	Baldivis
604	Beechboro Senior Football Club Incorporated	Drinking water equipment, trolley, footballs, exercise equipment, player uniform	4,000	City of Swan	Bassendean
605	Gosnells Junior Cricket Club	Four wicketkeeping pads and gloves, three cricket gear bags, eight cricket bats and 20 cricket balls	4,000	City of Gosnells	Southern River
606	Sahibzada Fateh Singh Jee Inc	Two laptops, a laptop case and laptop bags for Piara Waters Punjabi School	3,877	City of Armadale	Jandakot
607	Northshore Country Club and Residents Association Inc	Outdoor plastic chairs, outdoor settings, pie warmers and a deep fryer	3,711	City of Joondalup	Hillarys

Small projects funded following 2021 WA general election					
No	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
608	Bayswater Historical Society Inc.	IT infrastructure, new signage, office supplies, fold away tables, coffee and tea equipment	3,500	City of Bayswater	Maylands
609	Champion Lakes Boating Club Inc	Purchase of a Mini-K4 vessel	3,500	City of Armadale	Armadale
610	Joondalup Netball Association	Two flagpoles for the Aboriginal flag and the association flag	3,500	City of Joondalup	Joondalup
611	Byford BMX Club	Bicycle tools and equipment	3,442	Shire of Serpentine-Jarrahdale	Darling Range
612	Baldivis Little Athletics Club	Tents for use on competition day and out of centre events	3,290	City of Rockingham	Baldivis
613	Woodvale Little Athletics Club	Line marker	3,200	City of Wanneroo	Landsdale
614	Kelmscott Roos Soccer Club Inc	Soccer balls and uniforms and air compressor	3,107	City of Armadale	Darling Range
615	Roleystone Netball Club Incorporated	Netball equipment	3,050	City of Armadale	Darling Range
616	Croquet West	Upgrading equipment at Belmont Croquet Club	3,000	City of Belmont	Belmont
617	Bullsbrook Cricket Club Inc	New equipment for junior team	3,000	City of Swan	Swan Hills
618	Byford Glades Community Garden Inc	Purchase of a Hansa C7 woodchipper	3,000	Shire of Serpentine-Jarrahdale	Darling Range
619	Forest Crescent Netball Club Inc	Equipment upgrades, first aid kits and training uniforms	3,000	City of Gosnells	Cannington
620	Greenwood Netball Club	New equipment for matches and training	3,000	City of Wanneroo	Landsdale
621	Armadale Tennis Club	Tennis net and equipment	2,769	City of Armadale	Armadale
622	Polish Ethnic School Inc	Four laptops	2,600	City of Bayswater	Maylands
623	Seville Dragons Junior Basketball Netball Club Incorporated	Sports equipment	2,515	City of Armadale	Armadale
624	Ballajura Landsdale Cricket Club Inc	250 helmets	2,500	City of Wanneroo	Landsdale
625	Maddington Little Athletics Club	Replace high jump mats	2,500	City of Gosnells	Thornlie
626	Harrisdale Piara Waters	Promotional flags for functions	2,418	City of Armadale	Jandakot

		Small projects funded following 2021 WA general election			
No	**Recipient**	**Description**	**Amount awarded ($)**	**LG where project is located**	**Electorate**
	Resident Group Incorporated				
627	Armadale Region Business Association Inc	New laptop	2,299	City of Armadale	Jandakot
628	Belmont Junior Football Club	New footballs	2,000	City of Belmont	Belmont
629	Eden Hill Little Athletics Club	Trolley to move heavy equipment	2,000	Town of Bassendean	Bassendean
630	Aqua Attack Swimming Club	Trolley and gazebo, new cones/hammer and portable table	2,000	City of Wanneroo	Wanneroo
631	The Village At Wellard Residents' Association	Tech tinkering kits - purchase of several types of educational hardware kits	1,893	City of Kwinana	Baldivis
632	Bletchley Park Netball Club	60 new balls	1,651	City of Gosnells	Cannington
633	Sporting Warriors Sports Club	Two portable gazebos and a soccer kit (balls and shirts)	1,600	City of Belmont	Belmont
634	Infant Jesus Soccer Club	New goals	1,500	City of Bayswater	Morley
635	Swan Districts Soccer Association	New set of player strips and 24 soccer balls	1,072	City of Swan	Bassendean
636	Belmont Redcliffe Junior Football Academy	New footballs	1,000	City of Belmont	Belmont
637	Belmont Junior Soccer Club	New footballs	1,000	City of Belmont	Belmont
638	Belmont Villa Soccer Club Incorporated	New footballs	1,000	City of Belmont	Belmont
639	North Fremantle Social Farm	Portable shed to store soil and other equipment	1,000	City of Fremantle	Cottesloe
640	Redcliffe Junior Football Club	New footballs for training	1,000	City of Belmont	Belmont
641	Redcliffe Junior Football Club	New footballs for summer academy	1,000	City of Belmont	Belmont
642	Beechboro Lockridge Junior Cricket Club Inc	Drills equipment two rebound nets and two springback stumps	490	City of Swan	Bassendean
Total			**18,942,954**[32]		

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[32] Rounding of the amounts awarded to 12 projects, has created a $1 variance in the total.

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Large projects funded following 2021 WA general election					
No.	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
643	Town of East Fremantle	Redevelopment and revitalisation of East Fremantle Oval	25,000,000[33]	Town of East Fremantle	Bicton
644	Town of East Fremantle	Improve facilities and construct female change facilities at Fremantle City Football Club	800,000	Town of East Fremantle	Bicton
645	City of Canning	Development of Canning Vale Regional Open Space and Sporting Complex	10,000,000	City of Canning	Jandakot
646	Town of Port Hedland	Development of Port Hedland Sporting and Community Hub	10,000,000	Town of Port Hedland	Pilbara
647	City of Bunbury	Construction of additional multi-use courts in Bunbury Indoor Basketball Courts - South West Sports Centre	8,000,000	City of Bunbury	Bunbury
648	City of Bunbury	Commissioning of feasibility study for Bunbury Back Beach Ocean Pool	250,000	City of Bunbury	Bunbury
649	City of Joondalup	Improvements and upgrades to facilities, including female change facilities at Sorrento Surf Life Saving Club	8,000,000	City of Joondalup	Carine
650	City of Joondalup	Upgrade Craigie Leisure Centre gymnasium	2,900,000	City of Joondalup	Hillarys
651	City of Joondalup	Upgrading of community and sport facilities at Heathridge Park	2,500,000	City of Joondalup	Joondalup
652	City of Joondalup	Improvement and upgrade facilities, including female change facilities at Sorrento Football Club	1,000,000	City of Joondalup	Carine
653	City of Joondalup	Develop Woodvale/Kingsley Skatepark in Woodvale	800,000	City of Joondalup	Kingsley
654	Shire of Wyndham-East Kimberley	Redevelopment of Kununurra Leisure Centre (also known as East Kimberley Leisure and Aquatic Centre)	6,000,000	Shire of Wyndham-East Kimberley	Kimberley
655	Kalgoorlie Boulder Basketball Association Inc. (KBBA)	Development of a separate two court indoor facility and upgrading the Kalgoorlie-Boulder Basketball Stadium	5,000,000	City of Kalgoorlie-Boulder	Kalgoorlie
656	City of Wanneroo	Major upgrading of Wanneroo Recreation Centre	5,000,000	City of Wanneroo	Wanneroo
657	City of Wanneroo	Development and construction of an All	2,600,000	City of Wanneroo	Burns Beach

[33] The Fremantle Oval redevelopment was initially approved for $20 million. On 14 March 2022, the Minister for Sport and Recreation approved a further $5 million for the project due to increased construction costs.

No.	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
		Abilities Play Space in Clarkson			
658	City of Wanneroo	Upgrade and expand facilities at Wanneroo Amateur Football Club	500,000	City of Wanneroo	Wanneroo
659	Shire of Derby-West Kimberley	Construction of indoor Courts as part of the redevelopment of the Fitzroy Crossing Recreation Centre	4,000,000	Shire of Derby-West Kimberley	Kimberley
660	Shire of Derby-West Kimberley	Construction of changerooms at the Mowanjum Football Oval (Mowanjum Aboriginal Corporation)	500,000	Shire of Derby-West Kimberley	Kimberley
661	Geraldton Amateur Basketball Association (GABA)	Major upgrade and construction of four indoor sports courts in the Geraldton Basketball Stadium	3,500,000	City of Greater Geraldton	Geraldton
662	Shire of Harvey	Expansion of the Leschenault Leisure Centre Court	3,000,000	Shire of Harvey	Murray-Wellington
663	City of Kalamunda	Upgrade facilities at the Norm Sadler Pavilion on the Maida Vale Reserve	2,400,000	City of Kalamunda	Forrestfield
664	City of Kalamunda	Construction of new clubroom facilities at Scott Reserve	2,000,000	City of Kalamunda	Forrestfield
665	City of Kalamunda	Develop and construct All Abilities Playgrounds in Forrestfield	1,000,000	City of Kalamunda	Forrestfield
666	Shire of Halls Creek	Upgrade basketball courts, multi-sport field facilities and lighting for Warmun Community	2,350,000	Shire of Halls Creek	Kimberley
667	City of Albany	Renovating the Albany Surf Life Saving Club	1,600,000	City of Albany	Albany
668	City of Armadale	Construction of new recreational space at Burtonia Gardens and Marseille Gardens, Piara Waters	1,500,000	City of Armadale	Jandakot
669	Shire of Serpentine-Jarrahdale	Development of Byford Nature Splash Park	1,340,000	Shire of Serpentine-Jarrahdale	Darling Range
670	Shire of Serpentine-Jarrahdale	Upgrade Byford Skate Park, as part of the Byford Youth Precinct	800,000	Shire of Serpentine-Jarrahdale	Darling Range
671	City of Stirling	Redevelopment of Hamer Park Pavilion and Inglewood Oval Pavilion	1,300,000	City of Stirling	Mount Lawley
672	City of Stirling	Upgrade facilities and lighting at Balcatta Football Club	1,000,000	City of Stirling	Balcatta

Large projects funded following 2021 WA general election

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Large projects funded following 2021 WA general election					
No.	Recipient	Description	Amount awarded ($)	LG where project is located	Electorate
673	City of Stirling	Major upgrade of Rickman Delawney Reserve	500,000	City of Stirling	Balcatta
674	City of Swan	Upgrade Charlotte's Vineyard Sports Pavilion	630,000	City of Swan	Swan Hills
675	City of Swan	Upgrade lighting at Aveley Football Club	300,000	City of Swan	West Swan
676	City of Melville	Upgrade John Connell Sporting Reserve	625,000	City of Melville	Riverton
677	Shire of Collie	Construction of lighting at Collie Recreation Ground	400,000	Shire of Collie	Collie-Preston
678	City of Cockburn	Upgrade clubroom changeroom facilities and install CCTV capability at Goodchild Park, Hamilton Hill	350,000	City of Cockburn	Fremantle
Total			117,445,000		

Source: OAG based on information provided by the DLGSC

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Auditor General's 2023-24 reports

Number	Title	Date tabled
11	Funding for Community Sport and Recreation	21 March 2024
10	State Government 2022-23 – Financial Audit Results	20 December 2023
9	Implementation of the Essential Eight Cyber Security Controls	6 December 2023
8	Electricity Generation and Retail Corporation (Synergy)	8 November 2023
7	Management of the Road Trauma Trust Account	17 October 2023
6	2023 Transparency Report: Major Projects	2 October 2023
5	Triple Zero	22 September 2023
4	Staff Exit Controls for Government Trading Enterprises	13 September 2023
3	Financial Audit Results – Local Government 2021-22	23 August 2023
2	Electricity Generation and Retail Corporation (Synergy)	9 August 2023
1	Requisitioning of COVID-19 Hotels	9 August 2023

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Office of the Auditor General
Serving the Public Interest

Report 12: 2023-24 | 28 March 2024

BETTER PRACTICE GUIDE

Digital Identity and Access Management

*The Office of the Auditor General acknowledges the traditional custodians throughout
Western Australia and their continuing connection to the land, waters and community. We
pay our respects to all members of the Aboriginal communities and their cultures, and to
Elders both past and present.*

Image credit: shutterstock.com/ArtemisDiana

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Digital Identity and Access Management

Report 12: 2023-24
28 March 2024

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THE PRESIDENT
LEGISLATIVE COUNCIL

THE SPEAKER
LEGISLATIVE ASSEMBLY

DIGITAL IDENTITY AND ACCESS MANAGEMENT

This report has been prepared for submission to Parliament under the provisions of sections 23 and 24 of the *Auditor General Act 2006*.

This better practice guide aims to help Western Australian (WA) public sector entities improve their digital identity and access management. The guide focuses on better practice principles to protect information assets from unauthorised access and has been informed by this Office's recent information systems audit findings and input from other WA government entities.

Sandra Labuschagne
Acting Auditor General
28 March 2024

Contents

Auditor General's overview

The complexity and scale of IT environments and rapid expansion of technology poses many security challenges for Western Australian public sector entities. One such challenge regularly highlighted by our General Computer Controls audits, is the management of digital identities and their access to entities' information systems. Strong management is essential to protecting key systems and the information they hold from cyber threats and inappropriate access.

This guide aims to provide public sector entities with vendor-agnostic principles to implement and maintain strong digital identity and access management practices.

I acknowledge the work done in this area by the Australian Cyber Security Centre. I also thank the Department of the Premier and Cabinet's Office of Digital Government, the State Records Office, the Office of the Information Commissioner, the WA Local Government Association and the Department of Local Government, Sport and Cultural Industries for their submissions during the development of this guide.

Part 1: Introduction

1.1 About this guide

This better practice guide aims to help Western Australian (WA) public sector entities improve their digital identity and access management (IAM). The guide focuses on better practice principles to protect information assets from unauthorised access and has been informed by this Office's recent information systems audit findings and input from other WA government entities.

Digital identity and access management[1] consists of the technologies and business processes to help the right identities access the right assets at the right time for the right reasons, while keeping unauthorised access and fraud at bay.[2]

Identity management in this guide only covers the digital identity of an individual, software application or device, not the physical identity of humans[3]. Digital identity is represented by unique verified attributes and credentials such as a username, password or email address used to authenticate, define permissions, provide access and monitor activity (Figure 1).
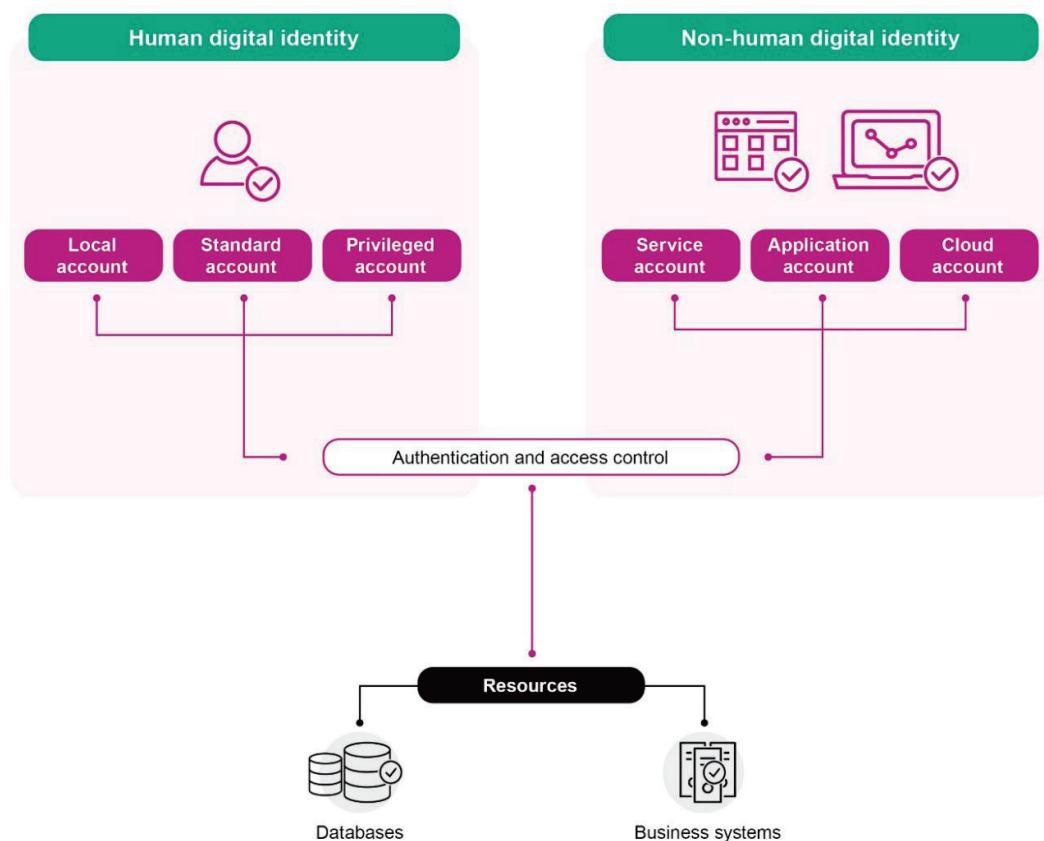
Source: OAG

Figure 1: Simplified overview of identity, accounts and access

This is not intended to be an exhaustive document. Further guidance is available through sources including:

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[1] 'Set of practices that enables only permitted individuals the ability to perform an action on a particular resource'. National Institute of Standards and Technology, *Access management – Glossary*, NIST website, n.d., accessed 7 November 2023.

[2] Gartner, *Identity and Access Management (IAM)*, Gartner website, n.d., accessed 7 November 2023.

[3] This document does not cover protection of human identity information which has additional security and privacy considerations.

- Australian Cyber Security Centre[4]

- Identity Defined Security Alliance[5]

- Identity Management Institute[6]

- IDManagement.gov[7].

1.2 Who should use this guide

We encourage all public sector entities to adopt the principles in this guide as required in order to better protect their information assets from unauthorised access. A checklist of the better practice principles is also provided at Appendix 1 to assist entities in implementing IAM.

1.3 Background

At the start of an individual's (entity staff and contractors) employment, a digital identity is created for them. This is then linked with accounts that provide access to business systems and information. Digital identities and accounts can also be created for devices and software applications. Over time accounts may accumulate unnecessary privileges. For example, when individuals permanently or temporarily change roles or when devices or software applications are replaced. Ongoing maintenance is required to ensure account privileges do not become excessive and are disabled when no longer required.

Protection of identities and access management is paramount as information systems drive decision-making and delivery of services to the public. Furthermore, the continued growth of remote and flexible work arrangements, underpinned by cloud technology, presents additional challenges for how entities manage digital identities and access. Identities and accounts present an attractive target for nation-state, organised crime, hacktivist and insider threat actors. The Office of the Australian Information Commissioner attributed the majority of notifiable data breaches in the first half of 2023 to compromised identity credentials[8].

As part of our annual information systems audit program, we continue to find IAM weaknesses which could result in unauthorised access to sensitive information assets. In 2022-23, we found only 21% of State government entities and none of the local government entities audited met our access management benchmark.

The need to secure information assets and only allow authorised[9] access or changes is also a requirement for State entities under the State Records Commission Standards and associated principles[10]. The Department of the Premier and Cabinet's Office of Digital Government has published information to support WA government cyber security activities[11] and circulated an authentication guide for WA government entities.

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[4] Australian Cyber Security Centre, *Resources for business and government*, Cyber.gov.au website, n.d., accessed 25 January 2024.

[5] Identity Defined Security Alliance, *Identity Defined Security Best Practices* , Identity Defined Security Alliance website, n.d., accessed 25 January 2024.

[6] Identity Management Institute, *Identity Management Institute website*, n.d., accessed 25 January 2024.

[7] U.S. General Services Administration, *Identity Lifecycle Management Playbook (idmanagement.gov)*, idmanagement.gov website, n.d., accessed 25 January 2024.

[8] Office of the Australian Information Commissioner, *Notifiable Data Breaches Report: January to June 2023*, OAIC website, 5 September 2023.

[9] 'Ensuring that correctly authenticated users can access only those resources for which the asset owner has given them approval'. Gartner, *Authorization*, Gartner website, n.d., accessed 7 November 2023.

[10] State Records Commission, *State Records Commission Standard 8 – Managing Digital Information (Principle 3 – Security of Digital Information)*, WA.gov.au website, 22 June 2016, accessed 22 November 2023.

[11] Office of Digital Government, *WA Cyber Security Unit*, WA Cyber Security website, accessed 16 February 2024.

Part 2: Digital identity and access management

This guide focuses on the key principles outlined in Figure 2 to help improve the WA public sector's IAM capabilities. We have included case studies to emphasise the importance of principles in this guide. These case studies are based on our information systems audit findings and recommendations to rectify control weaknesses.
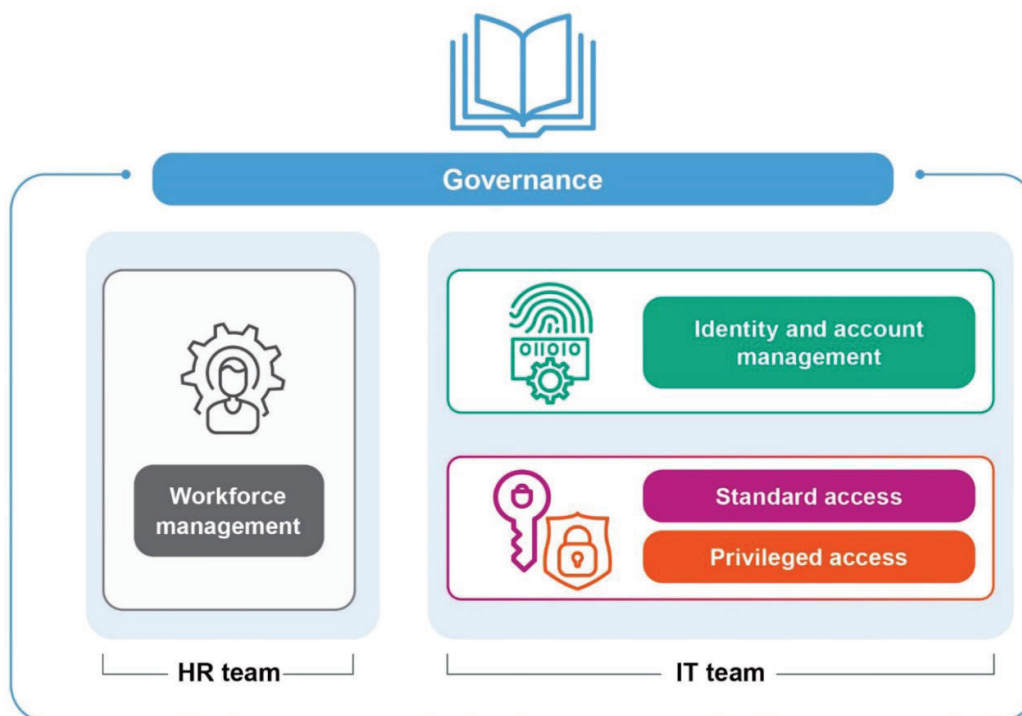
Source: OAG

Figure 2: Overview of IAM areas

2.1 Governance

Governance

Governance establishes accountability and responsibility for defining identity and access requirements.

It ensures the necessary visibility over access, privileges and authentication controls to identify deviations from policies, strengthen controls and respond to unauthorised actions.

2.1.1 Establish a framework

Define and document IAM objectives that align with the entity's values, regulatory requirements and risk appetite. Entities should:

- Develop formal policies and procedures covering access controls, authentication standards, account lifecycle, auditing and segregation of duties requirements.

- Identify system owners, who define system access levels and approve access to information systems and data. System owners enforce the principle of least privilege[12],

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[12] The principle that identities/accounts are granted the minimum system resources and authorisations needed to perform its function. National Institute of Standards and Technology, *least privilege – Glossary*, NIST website, n.d., 7 November 2023.

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manage changes and periodically review system access levels against regulatory, policy and role requirements.

- Manage risks associated with trusting third-party and legacy identity providers (e.g. domain trusts[13]).

2.1.2 Centralise IAM

Centralise authentication services with a key focus on critical systems, business applications, devices and supporting infrastructure.

Centralising IAM helps to efficiently grant, revoke, and monitor identities and access over multiple systems. Entities should weigh the benefits of centralisation to determine if it fits their needs. Entities should:

- Document all authentication services in use and include them in disaster recovery plans.

- Where possible, link access levels to pre-defined roles and automatically assign them through IAM software for key business applications and resources.

2.1.3 Log and monitor events

Logging and monitoring provide visibility over system use, data access patterns and indicators of compromise and help support forensic investigations. Entities should:

- configure key systems, applications and infrastructure to generate event logs

- identify key security and transactional events that require logging and monitoring. Logs should provide actionable information to detect attacks and ensure actions are unambiguously attributable to an identity

- monitor access to cloud resources to identify suspicious access

- keep and protect logs.

Automating log collation and monitoring through software tools such as Extended Detection and Response (XDR) and Security Information and Event Management (SIEM) can provide real-time situational awareness and better assist with threat detection. Information and cyber security staff should be appropriately trained to use these tools.

For more details see the Australian Cyber Security Centre (ACSC) *Guidelines for System Monitoring.*[14]

2.1.4 Understand how accounts are used

Entities should gain visibility over all human and non-human identities to ensure their account use is well understood. Software tools can assist with the analysis of large numbers of accounts in complex environments. For example, they can be used to identify non-human or service accounts and their use.

2.1.5 Verify the effectiveness of controls

The effectiveness of IAM controls should be assessed to confirm they are implemented and operating effectively to achieve policy objectives. This program can be strengthened through internal and external audits.

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[13] A trust between two domains allows users and groups from one network to access resources in another network domain.

[14] Australian Cyber Security Centre, *Guidelines for System Monitoring*, ACSC website, 01 December 2023.

Digital Identity and Access Management | 9

> **Case study 1: Data breach as a result of control weaknesses**
>
> An entity we audited recently suffered a data breach when an outdated authentication system that granted access to a key business application was attacked and compromised. The entity took six months to detect the attack and data breach. We had previously recommended the entity improve its logging and monitoring controls, but it was only after the data breach that the entity updated their security policies, defined roles and responsibilities, improved monitoring and hardened authentication mechanisms.

2.2 Workforce management

An entity's workforce management practices play an important role in securing human identities and accounts. This guide does not cover the full extent of workforce management but rather the key principles required to properly manage identity and access.

Workforce management systems should maintain appropriate workforce records including a master user record of all individuals employed or contracted.

The following aspects should be considered (Figure 3):

- Background checks – identities and accounts should only be created and access rights (entitlements) assigned after background checks have verified the individual's personal identity.

- Identity creation and provisioning – the creation of identities and accounts, and assignment of access rights can be performed manually or be automated[15] through integration with IAM software.

- Maintenance – workforce records should be maintained and changes communicated to system owners so access rights can be updated. For example, when there are permanent or temporary changes in an individual's role. Individuals may have multiple digital identities due to multiple legacy systems; these should be linked or consolidated.

- Deactivation – an individual's identity and associated accounts should be disabled when they leave an organisation.

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[15] IAM software can assist with automating IAM processes.

Deactivation
Deactivate or remove a master user record.

Background check
Determine eligibility and perform background checks.

Maintenance
Maintain accurate and current attributes and entitlements. Find and connect disparate digital identities.

Identity creation
Onboard or enroll employees to create a master user record. Link a real person to a digital identity.

Provisioning
Create, manage and delete accounts and entitlements.

Source: OAG based on IDManagement.gov

Figure 3: Workforce IAM lifecycle

2.3 Identity and account management

> **Identity and account management**
>
> Managing the digital representation of individuals, applications and devices, including all associated accounts.
>
> Formal processes provide assurance that activity on networks and restricted systems can be reliably attributed to a known identity.

2.3.1 Create identities and accounts

Ensure all human (individuals) and non-human identities (applications, end-user devices, services) and accounts are provisioned through formal, documented and accountable processes. Without formal processes, accounts may be created without authorisation for fraudulent activity. Additionally, dormant accounts could be used by malicious actors. The following principles must be considered:

- For smaller entities, provisioning may be a manual process.

- For larger entities, better practice is to automate provisioning.

- Manual requests and approvals, and automation logs must be retained. These should be periodically reviewed to verify the effectiveness of the process.

- Place a time limit on identities/accounts created for a fixed period. For example, a contractor's identity/account should automatically expire on their last day.

- Create dedicated accounts and do not share accounts between staff, infrastructure, systems and applications.

- Some identities may require more than one account such as for privileged access or access to legacy systems that do not support central authentication. These accounts should be linked so they are all disabled when no longer required.

Case study 2: Request and approve accounts

Our audits in 2022-23 found entities failed to appropriately request and approve accounts for individuals (35%) and services (24%). Examples included:

- At one entity, a data custodian requested and self-approved access to the finance application.

- At another entity, 37% of privileged accounts provided to consultants working on a key business application were not appropriately approved.

- At a third entity, 80% of non-standard accounts, including highly privileged service and administrator accounts, were not appropriately requested and approved.

2.3.2 Manage non-human identities and accounts

Applications and devices need access accounts to operate. These accounts require additional considerations as they support system operations in the background, are less visible and often have higher privileges. Compromise or misuse of these accounts can significantly impact service delivery.

Entities should:

- establish processes to create, maintain and remove non-human identities and accounts

- ensure service and generic accounts for on-premise and cloud-based systems have assigned owners, are clearly labelled and only used for a dedicated purpose

- grant the required rights using a least privilege approach and maintain visibility over non-human accounts with privileged access

- minimise the use of built-in roles and security groups for non-human accounts

- ensure generic and built-in administrator accounts are only used when access to dedicated accounts is not possible

- ensure rights assigned to application identities, services and generic accounts are periodically reviewed by designated system owners to make certain they are still required. Changes should be made using a change control process

- disable and remove non-human identities and accounts when assets are disposed of or applications are no longer required

- protect the application programming interface (API) with strong authentication. Where possible use tokens over API keys

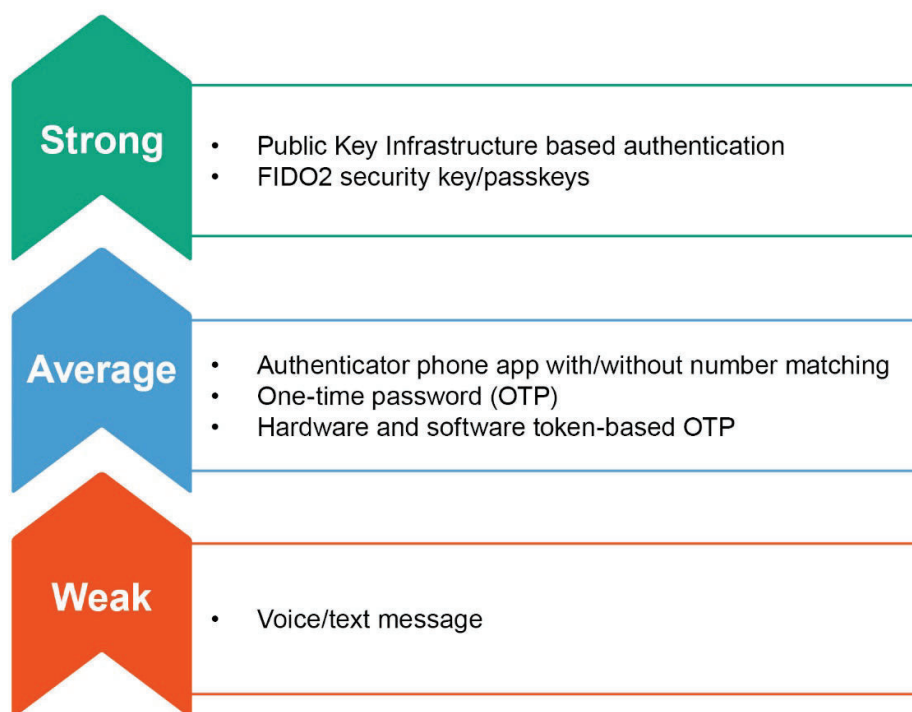- monitor the activity of non-human identities and accounts.

2.3.3 Implement strong authentication controls

Authentication verifies the identity of a person, device or application requesting access. For example, individuals accessing a banking application may need to verify their identity through a username and password or biometrics (face ID, fingerprints). Entities need to select an appropriate authentication method considering factors such as the importance of a system and the information it holds, who uses the system, the location of individuals and devices (office, remote or overseas) and the type of device used (personal or entity-provided).

Entities should:

- strive for password-less authentication. If this is not possible, prevent the use of simple, weak, default and commonly used passwords

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- set up long, unique and complex passwords for application identities, service, generic and break glass[16] accounts. Passwords should be changed when someone with access to these identities or accounts leaves the entity or changes roles

- verify individual and device identity whenever risks or context changes (such as location, device type, device health and system use patterns).[17] For example, additional authentication may be required to verify the identity of an individual if they login from an untrusted device or unusual location to access sensitive information

- prioritise multi-factor authentication (MFA) and implement phishing resistant MFA (Figure 4)

- implement entity-wide single sign-on (SSO) to access systems and information.

Strong
- Public Key Infrastructure based authentication
- FIDO2 security key/passkeys

Average
- Authenticator phone app with/without number matching
- One-time password (OTP)
- Hardware and software token-based OTP

Weak
- Voice/text message

Source: OAG based on Microsoft[18] and Cybersecurity & Infrastructure Security Agency information[19]

Figure 4: MFA methods and strength

2.3.4 Protect credentials

Policies and supporting processes should enforce the secure storage and handling of credentials (username/password) and encryption keys. For example:

- Credentials should be stored in a centrally managed password manager. Individuals should have their own account to access the password manager and this activity should be monitored.

- Actively identify and secure passwords stored in plain-text on shared drives, documents and internet/intranet pages.

---

[16] A highly privileged account to gain authorised access in an emergency situation.

[17] Identity Management Institute, *Zero Trust Cybersecurity Model*, IMI website, n.d, accessed 22 November 2023.

[18] Microsoft, *Conditional Access authentication strength*, Microsoft website, 25 March 2024.

[19] Cybersecurity & Infrastructure Security Agency, *CISA Releases Guidance on Phishing-Resistant and Numbers Matching Multifactor Authentication*, Cybersecurity & Infrastructure Security Agency website, 31 October 2022.

- Perform third-party risk assessments, undertake audits and review assurance reports where cloud services are used for managing credentials or encryption keys.

- Encryption keys for cloud services containing sensitive and mission critical systems should be self-managed instead of being managed by the service providers.

Case study 3: Manage sign-in risks

At an entity we audit, overseas attackers used phishing techniques in 2022-23 to bypass MFA controls designed to protect remote access. The entity had not implemented location-based access restrictions to limit access to staff in WA, had inadequate event logging and did not have a cyber security incident response plan.

Another entity recently experienced a high volume of brute force login attacks against a remote access system. The entity did not monitor its event logs and only became aware of the attacks when our audit identified them. We found:

- A rule implemented within the main firewall for testing purposes had rendered controls intended to limit overseas access ineffective.

- Poor change management and a lack of firewall rule reviews contributed to the issue.

Entity staff observed an improvement in system performance once the firewall rules were updated.

2.4 Standard access management

Standard access

This type of access cannot be used to perform privileged actions such as modification of system configurations.

2.4.1 Grant minimum access

Access should be granted using the principle of least privilege. This means access should only be given to those systems and resources required by the individual, application, device or service accounts. Access may be further restricted based on the context of the access request such as location, device, time of day. Entities should:

- use pre-defined roles and associated privileges instead of copying access from one identity to another

- ensure segregation of duties requirements are maintained

- ensure only standard access accounts are granted remote access and that all remote access requires strong authentication and phishing resistant MFA.

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> **Case study 4: Restrict remote access**
>
> Recently at one entity we identified over 30 highly privileged administrator accounts and 150 service accounts with remote access rights.
>
> Entities should follow ACSC recommendations[20]:
>
> - only grant standard accounts remote access
>
> - administrators should use their standard account for remote access and then use their privileged account to perform administrator tasks.

2.4.2 Verify access rights

Implement processes to regularly verify that identities and accounts belong to individuals currently engaged by the entity and their access is still required and appropriate to their role. This should also occur when an individual's role changes. In addition, entities should regularly review access levels assigned to predefined roles.

Similarly, non-human (e.g. application device and system) accounts should also be reviewed. Where automation is used to assign rights, logs should be monitored and the access rights of active accounts regularly reviewed to verify the effectiveness of automated processes.

> **Case study 5: Automation failures**
>
> Recently at one entity we found automated processes failed to disable more than 65 network and 80 application accounts of individuals that had left the entity.
>
> A misconfigured automated workflow at another entity granted access to its data centre to over 100 unauthorised individuals. The entity's internal reviews had failed to identify this inappropriate access.

2.4.3 Promptly disable access

It is important to revoke access when individuals no longer require it and to keep suitable records of access removal. For example, when individuals (e.g. contract, casual, temporary and permanent staff) take long periods of leave, retire, resign, are terminated or are at the end of an employment contract. A central identity management system can be used to automatically disable access. If access is not revoked promptly, it could be used to access systems and information without authorisation.

> **Case study 6: Former staff had access to multiple systems**
>
> Our audits in 2022-23 found 61% of entities had not disabled access accounts belonging to terminated staff and unknown individuals. We found:
>
> - At one entity, an automation error resulted in 12 staff still having network access for up to six months after they ceased employment. Three of these accounts had privileged access, including access to a firewall, and two other accounts were used after the staff ceased employment.
>
> - At another entity, 17 enabled network accounts belonged to former employees of which six were used after staff ceased employment. Seven of the 17 had remote access still enabled. Another 44 accounts could not be attributed to current staff or contractors. Eleven of these had remote access.

---

[20] Australian Cyber Security Centre, *Secure Administration,* ACSC website, 6 October 2021, accessed 16 December 2023.

- At another entity, 241 individuals retained building access after they ceased employment. The current employment status of many more could not be confirmed.

2.5 Privileged access management

Privileged access

Process to define and secure accounts with higher access or capabilities beyond standard access.[21]

Privileged individuals, applications, and service and generic accounts require additional controls to reduce the risk of being compromised.[22] Effective privileged access management provides an added barrier against attackers.

2.5.1 Elevate rights based on need

Privileged access should be requested based on need and granted only for a short period of time. Approval of this access can be through a delegated officer or automated based on rules. Auditable records of access elevations should be kept.

System administrator accounts usually have a very high level of access. Whilst this provides flexibility, this type of access is only needed for certain tasks every now and then.

Case study 7: Dedicated privileged access accounts

Our audits in 2022-23 found 24% of entities had wrongly granted privileged access to standard accounts. At several entities these privileges allowed individuals to access internal and internet facing servers, cloud configurations and data within key business applications. Attackers can take advantage of privileges granted to normal accounts as these accounts are exposed through activities such as web browsing or the use of email.[23]

The ACSC recommends the use of separate accounts for privileged access. Removing privileged access from standard day-to-day accounts helps to prevent threat actors from escalating their attack when an account is compromised.

2.5.2 Use privileged access workstations

Only allow approved/trusted devices (privileged access workstations) administrative access to cloud and on-premise infrastructure and systems. These workstations should not be used for non-privileged tasks.

2.5.3 Secure privileged accounts

Privileged accounts should have the highest level of security as entities can experience significant impacts when these accounts are compromised. The following principles should be considered:

- Highly privileged identities should not be shared between on-premise and cloud environments.

---

[21] Yubico, *What is Privileged Access Management*, Yubico website, n.d., accessed 12 February 2023

[22] Identity Management Institute, *Privileged Account Management Best Practices*, IMI website, n.d., accessed 10 January 2023.

[23] Australian Cyber Security Centre, *Secure Administration*, Australian Cyber Security Centre website, 6 October 2021, accessed 16 December 2023.

- Always require stronger authentication and phishing resistant MFA for privileged access to cloud services and on-premise infrastructure and systems.

- To reduce the risk of compromise, privileged accounts should not have internet, email or remote access. Where privileged accounts require administrative access to cloud services, this should be restricted through jump hosts[24] or privileged access workstations.

- Do not create unnecessary privileged accounts, instead use the principle of least privilege to grant specific privileges needed by the role.

Case study 8: Exposing privileged credentials

Our audits in 2022-23 found 27% of entities were sharing privileged access credentials instead of creating dedicated accounts for each privileged user.

We identified one entity where highly privileged generic accounts were shared amongst various teams. Credentials were shared through a variety of methods including email, end-user documentation and password managers using a single shared password.

At another entity a shared account was used to administer firewalls.

In addition to leaving privileged account credentials vulnerable, if a shared account is used for malicious purposes, it may not be possible to identify the individual responsible and hold them accountable.

2.5.4 Review privileges

Privileged access requires regular revalidation and monitoring to minimise insider threats. Entities should ensure:

- Access rights assigned to privileged staff and contractors are reviewed regularly and monitored. If their duties change, access should be adjusted.

- Reviews are documented and auditable records are maintained.

- Privileged rights expire after 12 months unless revalidated.

Case study 9: Compromised service accounts

In 2022-23 at one entity, we identified multiple service accounts with unrestricted delegation rights[25]. If an attacker compromised one of these accounts, they would be able to impersonate any individual to access systems on the network.

At another entity, an attack compromised a service account by guessing the password using a dictionary of common passwords. The attacker gained access to a remote desktop service and then compromised servers responsible for authentication and communication. During the attack, logs and backups were deleted and a ransomware attack was performed.

---

[24] A jump host is an intermediary computer used for access between two network zones.

[25] Delegations enable a user or device to impersonate another account or service. This can be exploited to gain unauthorised access.

Appendix 1: Digital identity and access management checklist

	Digital identity and access management better practice principles	Checked
Governance		
1	Ensure IAM objectives are defined.	
2	Develop and implement formal policies covering access, authentication, account lifecycle and monitoring requirements.	
3	Allocate system owners who will enforce policies.	
4	Understand and mitigate risks associated with third-party and legacy identity providers.	
5	Document all authentication services in use.	
6	Where possible centralise identity management and authentication.	
7	Configure all systems to generate important event logs which can be used to detect suspicious activity.	
8	Monitor event logs for suspicious activity. Retain event logs and protect them from unauthorised access.	
9	Understand the use of all identities and accounts.	
10	Periodically assess controls to ensure they are operating as intended.	
Identity and account management		
11	Ensure all identities and accounts are provisioned through formal processes.	
12	Where possible, automate provisioning processes through IAM software.	
13	Enforce expiry dates on temporary accounts and identities.	
14	Do not share accounts. Create dedicated accounts for individuals and purpose-specific accounts for applications and services.	
15	Where central authentication is not possible, link accounts with access to multiple systems so they can all be disabled when no longer needed.	
16	Where possible, implement password-less authentication. Restrict the use of weak, default or commonly used passwords.	
17	Identify existing weak passwords and change them.	
18	Prioritise phishing resistant multi-factor authentication (MFA).	
19	Re-verify the identity of individuals and devices when context changes. For example, individual or device location, device health and usage patterns.	
20	Implement single sign-on for all entity systems.	
21	Use a centralised password manager to store passwords, codes and encryption keys. Do not store passwords in plain-text.	
22	Self-manage encryption keys for sensitive and mission critical systems.	
23	Where possible use tokens to protect application programming interfaces (APIs) over keys.	

Digital identity and access management better practice principles		Checked
Standard access management		
24	Use pre-defined roles and associated privileges. Do not copy access from one identity to another.	
25	Enforce segregation of duties when granting access.	
26	Ensure only standard user accounts have remote access and require strong authentication and phishing resistant MFA.	
27	Regularly verify and review the appropriateness of access levels and pre-defined roles. Periodically review the effectiveness of automated processes where they are used to grant access.	
28	Disable access promptly when individuals leave.	
Privileged access management		
29	Grant rights using the principle of least privilege.	
30	Elevate access based on need and with appropriate approval. Use privileged access only for those tasks that specifically require elevated access.	
31	Ensure administrative access is only performed through privileged access workstations. Standard accounts should not be allowed to use these workstations.	
32	Do not share accounts between on-premise and cloud environments.	
33	Use stronger authentication and phishing resistant MFA for privileged access.	
34	Ensure privileged accounts do not have internet, email or remote access.	
35	Avoid creating unnecessary privileged accounts.	
36	Do not grant rights to non-human (devices, applications, services) accounts using built-in roles and groups.	
37	Non-human accounts should have assigned owners and their use documented.	
38	Monitor all, especially privileged, non-human accounts.	
39	Generic and built-in administrator accounts should only be used to restore access to dedicated accounts.	
40	Review privileged access regularly.	
41	Privileged rights should expire after 12 months unless revalidated.	
42	Disable privileged accounts when no longer required.	

Source: OAG

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Auditor General's 2023-24 reports

Number	Title	Date tabled
12	Digital Identity and Access Management – Better Practice Guide	28 March 2024
11	Funding for Community Sport and Recreation	21 March 2024
10	State Government 2022-23 – Financial Audit Results	20 December 2023
9	Implementation of the Essential Eight Cyber Security Controls	6 December 2023
8	Electricity Generation and Retail Corporation (Synergy)	8 November 2023
7	Management of the Road Trauma Trust Account	17 October 2023
6	2023 Transparency Report: Major Projects	2 October 2023
5	Triple Zero	22 September 2023
4	Staff Exit Controls for Government Trading Enterprises	13 September 2023
3	Financial Audit Results – Local Government 2021-22	23 August 2023
2	Electricity Generation and Retail Corporation (Synergy)	9 August 2023
1	Requisitioning of COVID-19 Hotels	9 August 2023

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Office of the Auditor General
for Western Australia

Report 14: 2023-24 | 12 April 2024

INFORMATION SYSTEMS AUDIT

State Government 2022-23

**Office of the Auditor General
for Western Australia**

Audit team:
Aloha Morrissey
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Svetla Alphonso
Paul Tilbrook
Information Systems Audit team

*The Office of the Auditor General acknowledges the traditional custodians throughout
Western Australia and their continuing connection to the land, waters and community. We
pay our respects to all members of the Aboriginal communities and their cultures, and to
Elders both past and present.*

Image credit: shutterstock.com/TippaPatt

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

State Government 2022-23 – Information Systems Audit

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THE PRESIDENT   **THE SPEAKER**
LEGISLATIVE COUNCIL   **LEGISLATIVE ASSEMBLY**

STATE GOVERNMENT 2022-23 – INFORMATION SYSTEMS AUDIT

This report has been prepared for submission to Parliament under the provisions of section 24 of the *Auditor General Act 2006*.

Our information systems audits focus on the computer environments of entities to determine if their general computer controls effectively support the confidentiality, integrity and availability of information systems and the information they hold.

This is the 16th year we have reported on State government entities' general computer controls.

I wish to acknowledge the entities' staff for their cooperation with this audit.

Sandra Labuschagne
Acting Auditor General
12 April 2024

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Auditor General's overview

This report summarises the results of the 2022-23 annual cycle of information systems audits for Western Australian State government entities and tertiary institutions. These audits were conducted between February 2023 and March 2024.

WA public sector entities continue to transform and innovate their information systems to better deliver important services to the public. In doing so entities face many challenges, in particular a shortage of skilled cyber security professionals, and the need to ensure systems remain secure while being improved. Our general computer controls (GCC) audits assess if entities have appropriate controls to protect the confidentiality, integrity and availability of key business systems.

I am pleased to report a decrease in qualified financial audit controls opinions related to GCC weaknesses. While this is a commendable effort, entities need to act more quickly to address known issues. Over half of this year's audit findings were unresolved from the prior year. It is crucial that entities address these long-standing audit findings to improve their information and cyber security controls.

This report is the second with our updated capability maturity model, which provides Parliament with a more detailed view of information and cyber control areas. Our assessments found these areas need the most work, with the poorest results found in endpoint security, access management and human resource security.

To help the sector, my Office has recently published a better practice guide[1] to improve digital identity and access management practices. In 2022-23, we also published our assessment of 10 State entities' progress towards implementing the Essential Eight[2] cyber security controls, a requirement of the *WA Government Cyber Security Policy*. Effective implementation of these controls will strengthen entities' general computer controls and help them address audit findings.

Common to the entities we recognise as better performing is the constant executive level vigilance and focus required to address cyber risks. This focus is achievable by many more entities.

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[1] Office of the Auditor General, *Digital Identity and Access Management – Better Practice Guide*, OAG, Perth, 28 March 2024.

[2] Office of the Auditor General, *Implementation of the Essential Eight Cyber Security Controls*, OAG, Perth, 6 December 2023.

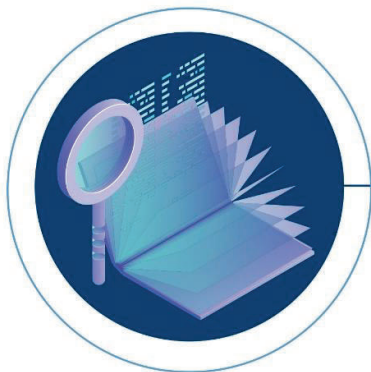# 2022-23 at a glance

Auditing State government entities

563
general computer
controls findings at
59 entities

39
capability maturity
assessments

Key insights: improvements needed

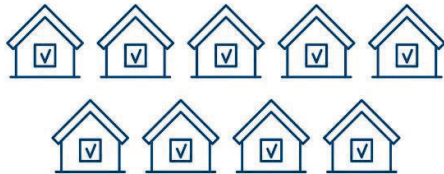**55%** of **weaknesses**
were unresolved issues from
previous years

8 entities received a
qualified financial audit controls
opinion for significant and
pervasive control weaknesses

159	374	30
Minor	**Moderate**	**Significant**

Key insights: good practice entities

9 entities
met benchmark in 8 out of 10 categories

105

Capability maturity assessments
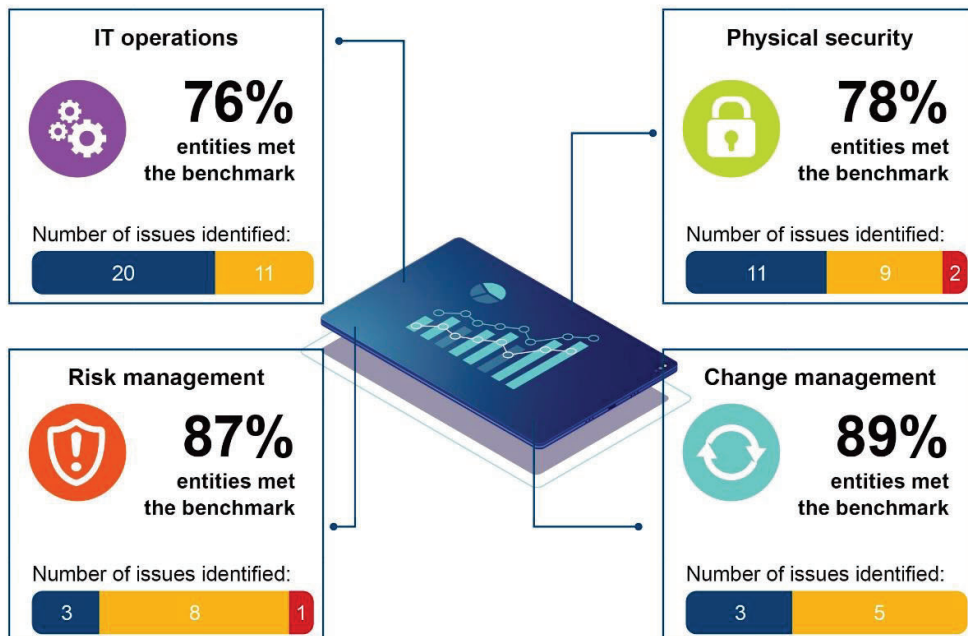
Need improvement

● Minor ● Moderate ● Significant

Endpoint security

11%
entities met
the benchmark

Number of issues identified:

| 17 | 81 | 1 |

Access management

21%
entities met
the benchmark

Number of issues identified:

| 34 | 108 | 10 |

Human resource security

34%
entities met
the benchmark

Number of issues identified:

| 16 | 35 |

Business continuity

49%
entities met
the benchmark

Number of issues identified:

| 15 | 31 | 1 |

Network security

57%
entities met
the benchmark

Number of issues identified:

| 6 | 24 | 10 |

Information security framework

61%
entities met
the benchmark

Number of issues identified:

| 34 | 62 | 5 |

Better performing

IT operations

76%
entities met
the benchmark

Number of issues identified:

| 20 | 11 |

Physical security

78%
entities met
the benchmark

Number of issues identified:

| 11 | 9 | 2 |

Risk management

87%
entities met
the benchmark

Number of issues identified:

| 3 | 8 | 1 |

Change management

89%
entities met
the benchmark

Number of issues identified:

| 3 | 5 |

Introduction

This is our 16th report on audits of State government entities' general computer controls (GCC). The objective of our GCC audits is to determine if entities' computer controls effectively support financial processes, delivery of key services, and the confidentiality, integrity and availability of information systems. Strong and well operating controls are a crucial defence to ever increasing cyber threats, enabling entities to safeguard their data, systems and information technology (IT) environments from potential security breaches.

We reported GCC findings to 59 State government entities (Table 1) in 2022-23, and also provided 39 of these 59 entities with capability maturity self-assessments. These assessments look at how well-developed and capable entities' established IT controls are. We then compared entity self-assessments with results from our GCC audits.

Generally, smaller entities or entities audited by our contract audit firms were not provided a capability self-assessment.

39 entities issued with GCC findings and capability assessments		
• Central Regional TAFE	• Department of the Premier and Cabinet	• North Metropolitan TAFE
• Child and Adolescent Health Services	• Department of Training and Workforce Development	• North Regional TAFE
• Commissioner of Main Roads	• Department of Transport	• PathWest Laboratory Medicine WA
• Corruption and Crime Commission	• Department of Treasury	• Racing and Wagering Western Australia
• Curtin University	• Department of Water and Environmental Regulation	• Rottnest Island Authority
• Department of Biodiversity, Conservation and Attractions	• Disability Services Commission	• South Metropolitan Health Service
• Department of Communities	• East Metropolitan Health Service	• South Metropolitan TAFE
• Department of Education	• Edith Cowan University	• South Regional TAFE
• Department of Finance	• Health Support Services	• Southern Ports Authority
• Department of Justice	• Housing Authority	• University of Western Australia
• Department of Local Government, Sport and Cultural Industries	• Lotteries Commission (Lotterywest)	• WA Country Health Service
• Department of Planning, Lands and Heritage	• Murdoch University	• WA Police Service
• Department of Primary Industries and Regional Development	• North Metropolitan Health Service	• Western Australian Land Information Authority (Landgate)

20 entities issued with GCC findings only		
• Building and Construction Industry Training Board	• Forest Products Commission	• Regional Power Corporation (Horizon Power)
• Botanic Gardens and Parks Authority	• Fremantle Port Authority	• Water Corporation
	• Gold Corporation	
	• Mental Health Commission	

- Department of Fire and Emergency Services

- Department of Health

- Department of Jobs, Tourism, Science and Innovation

- Electricity Generation and Retail Corporation (Synergy)

- Electricity Networks Corporation (Western Power)

- Office of the Information Commissioner

- Parliamentary Services Department

- Pilbara Ports Authority

- Public Transport Authority of Western Australia

- WA Greyhound Racing Association

- Western Australian Land Authority

- Zoological Parks Authority

Source: OAG

Table 1: State government entities issued GCC findings

Our audits incorporate recognised industry better practices and consider factors, such as the:

- business objectives of the entity

- level of entity reliance on IT

- technological complexity of entity computer systems

- significance of data and information managed by the entity.

We focused on the following 10 categories:
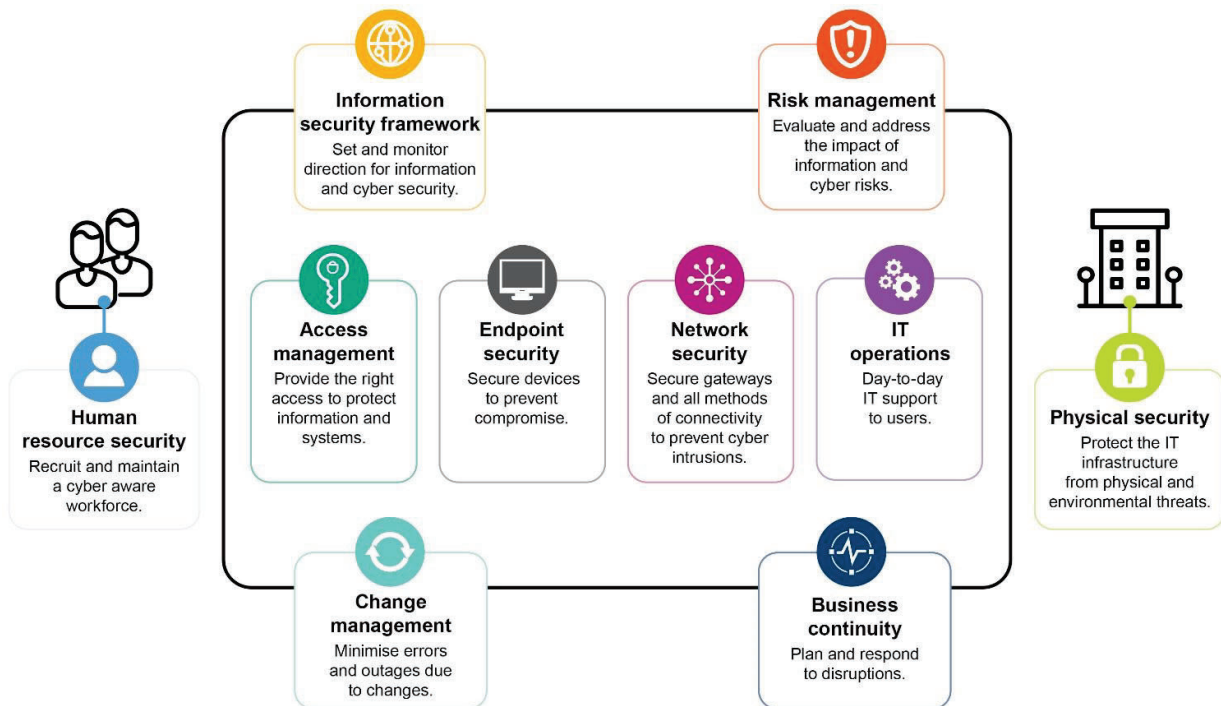
Source: OAG

Figure 1: GCC categories

Conclusion

We issued 563 GCC findings to 59 entities this year, compared to 566 findings to 61 entities last year. Entities need to actively address these findings in a climate of increasing cyber-attacks, breaches and information system related outages.

Pleasingly, a number of entities had addressed significant GCC audit findings from prior years resulting in a decreased number of qualified financial audit controls opinions[3] related to GCC, down to eight from 13. While this is positive, entities need to do more as over half of this year's findings (55%) were issues still unresolved from the prior year. Not addressing weaknesses in a timely manner leaves entities vulnerable to compromise and data breaches.

The results of our capability maturity assessments show endpoint security was the weakest area, with only 11% of the entities meeting the benchmark. This was followed by access management (21%), human resource security (34%), and business continuity (49%). While more than half of the entities met the benchmark for network security, 25% of the findings in this category were significant and pervasive, a 4% increase compared to last year.

There was a minor decline in the areas of information security framework and IT operations, while results for IT risk management remained the same. Physical security and change management saw improvements this year.

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[3] Office of the Auditor General, *State Government 2022-23 – Financial Audit Results*, OAG, Perth, 20 December 2023.

What we found: General computer controls

In 2022-23, we alerted 59 entities to 563 information system weaknesses: 30 were rated significant, 374 moderate and 159 minor.

Significant findings were mainly in the areas of access management and network security. The majority of the weaknesses were rated moderate (Figure 2), which require entities to take action as soon as possible. Combinations of moderate findings can expose entities to more serious risks, so it is important to address the issues promptly.
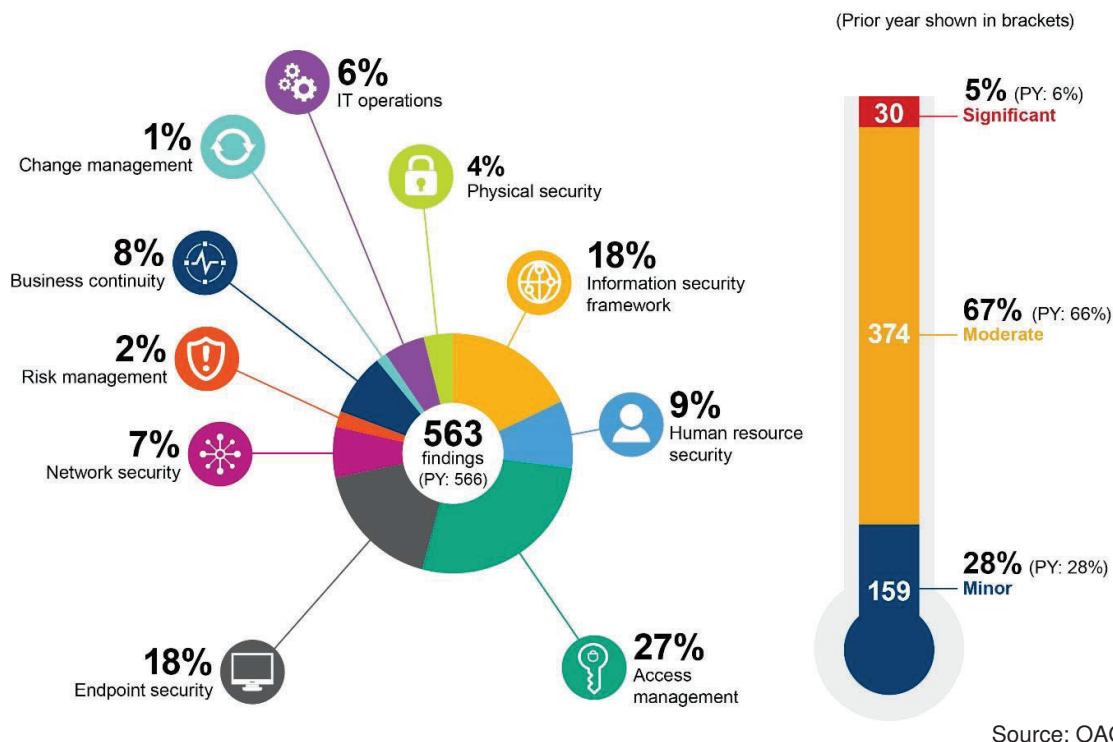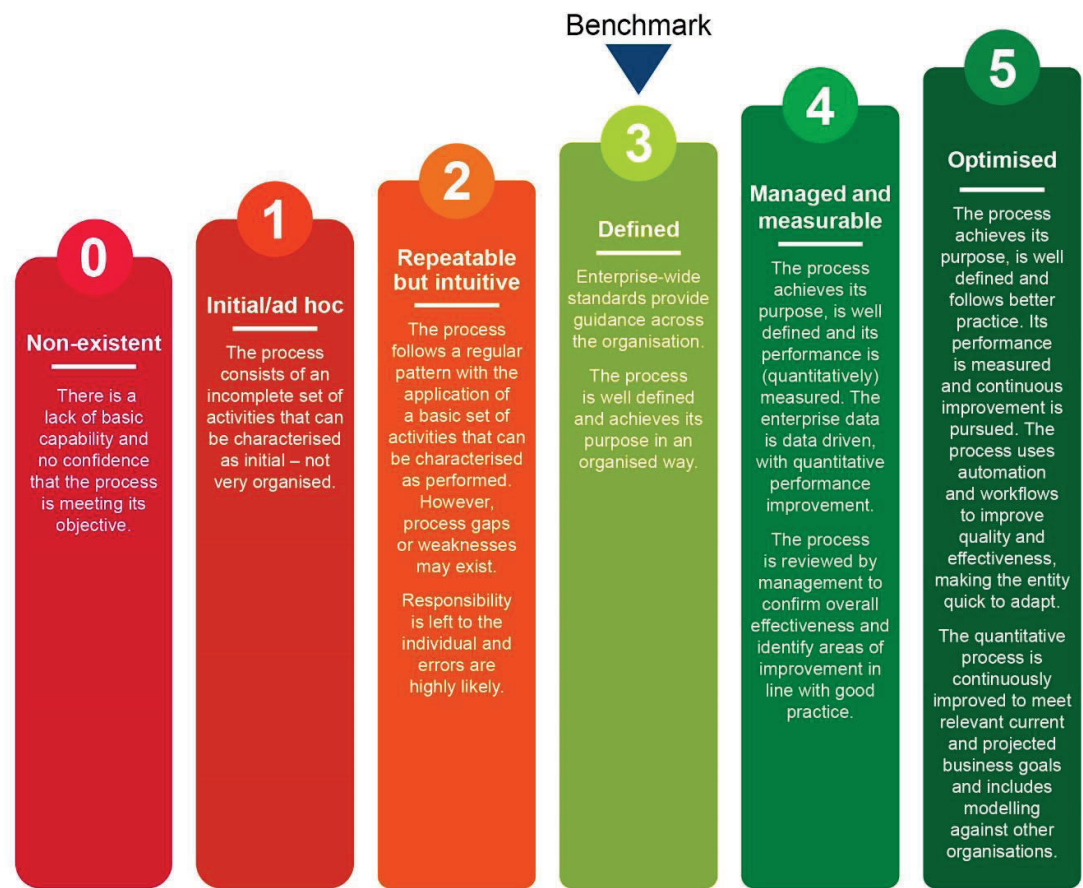

Source: OAG

Figure 2: GCC findings and ratings in each control category

What we found: Capability assessments

We conducted capability assessments at 39 State government entities. The assessments evaluated each entity's capability maturity level across the 10 GCC categories using a 0-5 rating scale[4] (Figure 3). Entities need to achieve a level 3 (Defined) rating or better in each category to reach benchmark.


Benchmark

0
Non-existent
There is a lack of basic capability and no confidence that the process is meeting its objective.

1
Initial/ad hoc
The process consists of an incomplete set of activities that can be characterised as initial – not very organised.

2
Repeatable but intuitive
The process follows a regular pattern with the application of a basic set of activities that can be characterised as performed. However, process gaps or weaknesses may exist.

Responsibility is left to the individual and errors are highly likely.

3
Defined
Enterprise-wide standards provide guidance across the organisation.

The process is well defined and achieves its purpose in an organised way.

4
Managed and measurable
The process achieves its purpose, is well defined and its performance is (quantitatively) measured. The enterprise data is data driven, with quantitative performance improvement.

The process is reviewed by management to confirm overall effectiveness and identify areas of improvement in line with good practice.

5
Optimised
The process achieves its purpose, is well defined and follows better practice. Its performance is measured and continuous improvement is pursued. The process uses automation and workflows to improve quality and effectiveness, making the entity quick to adapt.

The quantitative process is continuously improved to meet relevant current and projected business goals and includes modelling against other organisations.

Source: OAG

Figure 3: Rating scale and criteria

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[4] The information within this maturity model assessment is derived from the criteria defined within the framework Control Objectives for Information Technologies 2019, released in 2018 by ISACA (an international professional association focused on IT governance).

Figure 4 shows the results of our capability assessments across the 10 control categories. Not all entities were assessed across all 10 categories.
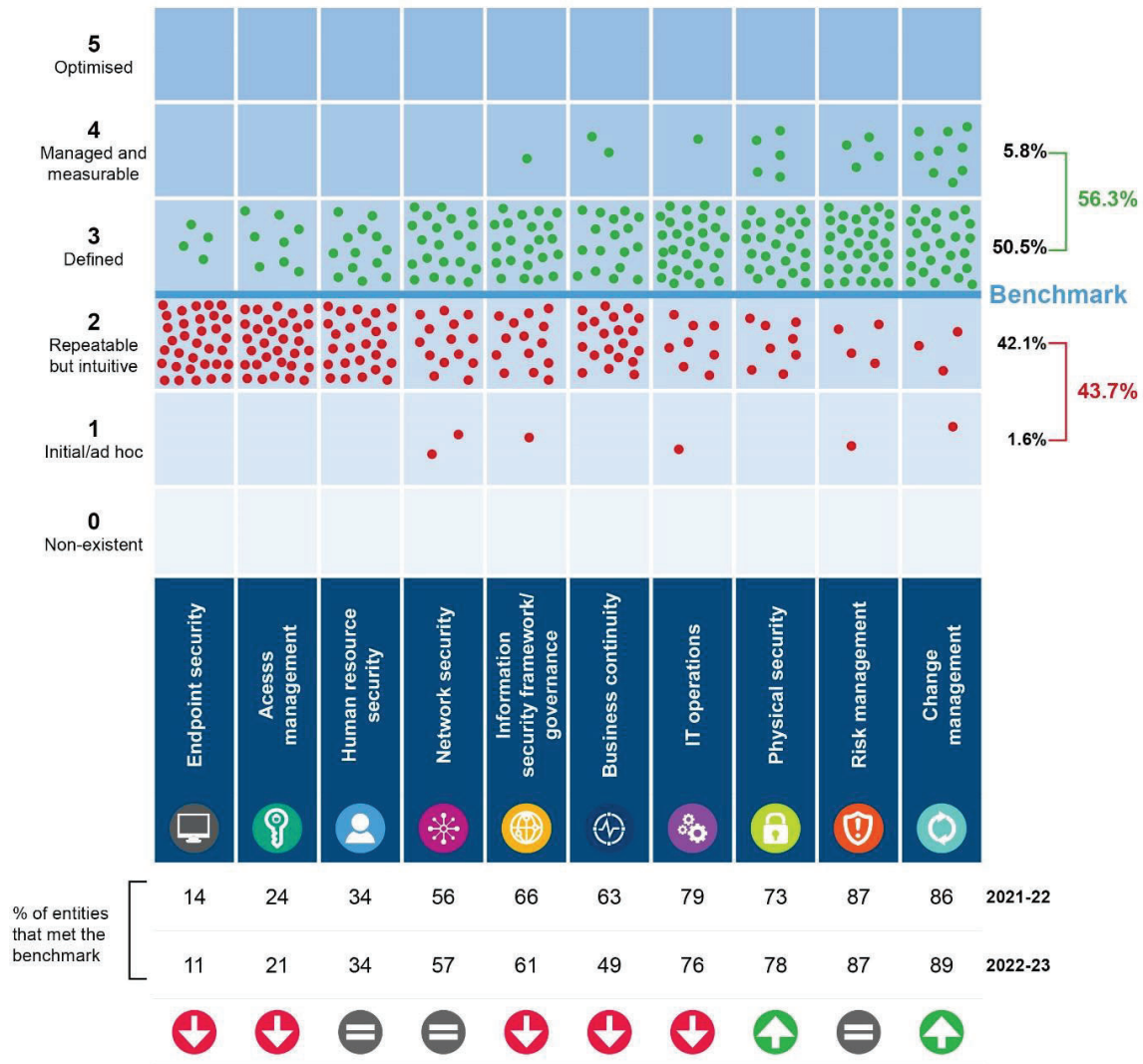
Figure 4: Capability maturity model assessment results

Endpoint security, access management and human resource security continue to be areas requiring the most attention. There was a decline in the maturity of business continuity processes due to a number of entities failing to test and keep up-to-date their continuity plans, backup procedures, and incident response plans. In addition, while more than half of the entities met the benchmark for network security, 25% of weaknesses in this area were rated as significant and high risk.

The remaining categories did not see a material change. Risk management remained the same, change management and physical security improved slightly and information security framework and IT operations saw a marginal decline.

Over the last five years, four entities issued with capability assessment have consistently met the benchmark in a majority of categories:

• Department of Training and Workforce Development

- North Metropolitan TAFE

- Racing and Wagering Western Australia

- Western Australian Land Information Authority (Landgate).

In addition, the following entities met the benchmark in at least eight of the 10 categories in 2022-23:

- Department of Biodiversity, Conservation and Attractions

- Department of Planning, Lands and Heritage

- Lotteries Commission

- South Metropolitan TAFE

- Department of Water and Environmental Regulation.

Information and cyber security

In 2021-22, significant information and cyber security weaknesses resulted in 13 entities receiving qualified financial audit controls opinions. In 2022-23 we found a number of those entities had addressed significant issues, resulting in fewer qualified controls opinions.[5]

While this shows positive results, our 2022-23 findings continue to highlight information and cyber security as a heightened area of focus (Figure 5). Entities need to take proactive measures to address weaknesses in these areas.

Information and cyber security controls testing are essential to our GCC audits. We assess whether entities have effective controls to protect their information systems and IT environments from internal and external threats. These control categories include endpoint security, access management, human resource security, network security and information security frameworks. Results for these categories only include two years of data, as they were reported separately for the first-time in 2021-22.
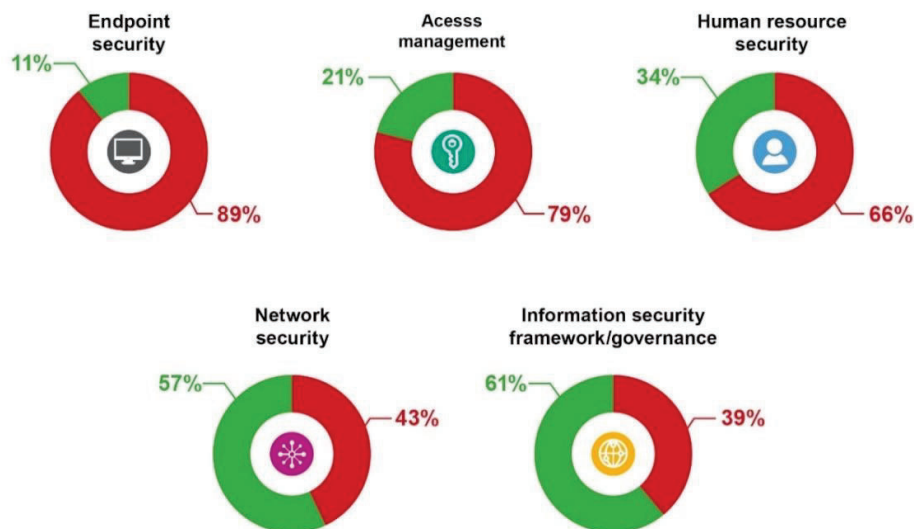
Source: OAG

Figure 5: Percentage of entities that met/did not meet the benchmark in the five categories for information and cyber security in 2022-23

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[5] Office of the Auditor General, *State Government 2022-23 – Financial Audit Results*, OAG, Perth, 20 December 2023.

As part of our GCC audits, we also assessed controls of 10 entities against the Australian Signals Directorate's Essential Eight criteria.[6] We found entities did not have an adequate understanding of their controls and needed more work to achieve the level one maturity required by the *WA Government Cyber Security Policy.*[7]

Implementing Essential Eight controls effectively will also help address shortcomings identified in GCC audits in the information and cyber security area. Essential Eight controls are designed to help entities manage and address common cyber security risks and improve their information and cyber security posture.
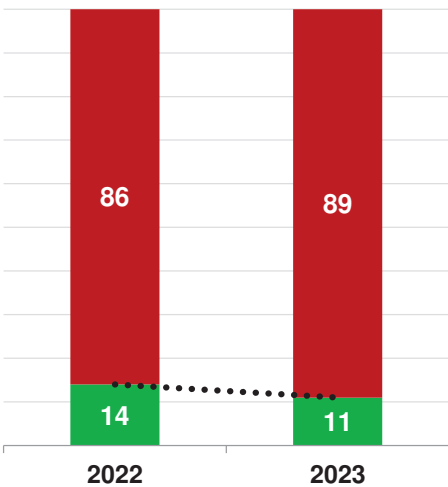
1. Endpoint security

Like last year, results for the endpoint security category continue to be the weakest. Only 11% of entities met the benchmark, down from 14% last year (Figure 6). Weaknesses in endpoint security leave entities more exposed to potential attacks that could compromise their information and operations.

Endpoint security plays a crucial role in ensuring devices (e.g. computers, servers, phones) accessing network and business applications are protected.
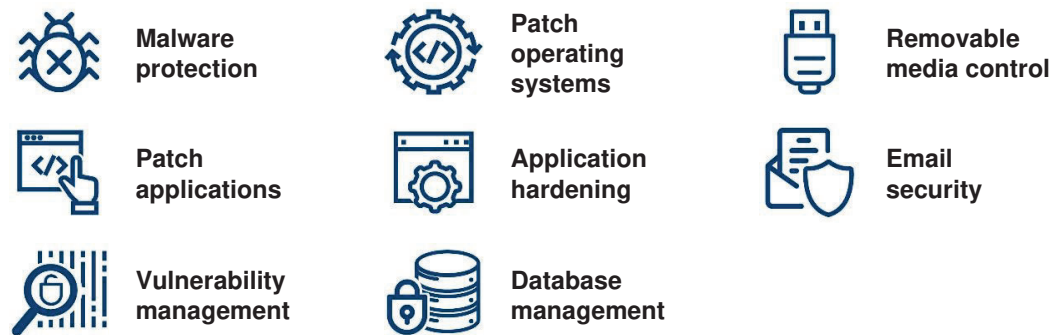
We reviewed if entities had anti-malware controls including application and macro controls to prevent the execution of unauthorised applications and code.

Our testing also covered email authentication controls, and whether entities promptly identified and patched vulnerabilities. Where entities allow remote access through personal devices, we examined if they assessed the security posture of these devices before allowing access.

Source: OAG

Figure 6: Percentage of entities that met/did not meet the benchmark for endpoint security

		Malware protection		Patch operating systems		Removable media control
		Patch applications		Application hardening		Email security
		Vulnerability management		Database management		

Source: OAG

Figure 7: Endpoint security controls included in our GCC audits

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[6] Office of the Auditor General, *Implementation of the Essential Eight Cyber Security Controls*, OAG, Perth, 6 December 2023.

[7] Department of the Premier and Cabinet, *WA Government Cyber Security Policy*, DPC, Perth, October 2021.

Common weaknesses included:

- **Ineffective vulnerability management processes** – instances where vulnerability scanning is either not in place or not adequately configured. A high number of vulnerabilities were also present due to unsupported or unpatched systems.

- **Applications controls were not in place –** if unapproved applications are not blocked, malware infections can compromise an entity's network and systems.

- **Untrusted code was not blocked** – malicious code can spread malware infections leading to security breaches.

- **Email systems were not adequately configured** – lack of controls or misconfigurations can result in impersonation and data breaches. Domain-based Message Authentication Reporting and Conformance (DMARC) is not fully enabled to prevent impersonation.

- **Missing or out-of-date anti-malware software** – malware can spread without adequate controls.

The following case studies illustrate the common weaknesses we found in endpoint security.

Case study 1: Ineffective application control

An entity was unaware it had poorly configured its application control software, which rendered the control ineffective, as it had not reviewed the control in the last five years. As a result, we identified a significant number of unapproved applications installed on the entity's network.

Case study 2: Entity did not understand extent of vulnerabilities

An entity did not have a full understanding of vulnerabilities affecting its systems and network. While it performed regular vulnerability scans, these were misconfigured and did not identify all weaknesses. Without being fully informed, the entity cannot address the weaknesses.

Entities need an effective process for identifying, assessing and addressing relevant vulnerabilities in a timely manner, to adequately protect systems against potential threats.

2. Access management

Access management remains an area of concern with only 21% of entities meeting the benchmark compared to 24% in 2021-22 (Figure 8). Inadequate access controls can result in security incidents, financial loss and reputational damage.

In this area, we assess controls such as access rights, active user accounts, generic/shared credentials, privileged access, password policies and multi-factor authentication.

To help the sector improve access management, we have developed and published a better practice guide[8] focusing on principles to protect information assets from unauthorised access. We encourage all public sector entities to adopt the principles in this guide.
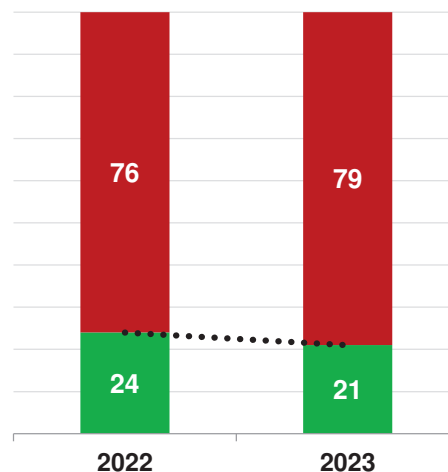
Source: OAG

Figure 8: Percentage of entities that met/did not meet the benchmark for access management

User account management

Limit admin access

Database access

Strong passwords/ passphrases

Monitoring

Segregation of duties

Multi-factor authentication

Source: OAG

Figure 9: Access management controls included in our GCC audits

Common weaknesses included:

- **Multi-factor authentication (MFA) was not used or was not adequate** – a lack of phishing resistant MFA can lead to unauthorised access.

- **Access termination process was inadequate** – if access of former staff is not disabled in a timely fashion it could be used for unauthorised or inappropriate access.

- **Access privileges were not regularly reviewed** – appropriately managed access privileges reduce the risk of unintentional or intentional misuse of access.

- **Ineffective system logging and monitoring** – malicious activity may go unnoticed if system access monitoring is not effective.

- **Inadequate access provisioning process** – if access is granted without following a formal process, there is a heightened risk of unauthorised access and individuals accumulating unnecessary privileges.

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[8] Office of the Auditor General, *Digital Identity and Access Management – Better Practice Guide*, OAG, Perth, 28 March 2024

These common weaknesses are further highlighted in the following case studies.

Case study 3: Managing privileged system accounts for data protection

An entity relies on a third-party vendor to maintain its key application, which stores personal and sensitive information. The third-party vendor received highly privileged access to the application through a generic account, which could also be used to view sensitive information. Despite the vendor's highly privileged access, the entity did not monitor the vendor's activity and use of the generic account to identity any inappropriate access to personal and sensitive information.

It is also difficult to determine accountability if generic accounts are misused.

Case study 4: Neglecting good password practices

An entity stores the credentials of a highly privileged generic account in clear text in a user manual. Additionally, the password was short, simple and easy to guess.

Poor password management practices could result in account compromise and unauthorised access.

**Case study 5: Excessive users given administrator rights**

At an entity, all users were automatically granted local administrator privileges to all workstations and could install software at their own discretion. We identified a number of potentially unwanted applications, including games, installed on the devices.

Excessive privileges and a lack of controls to prevent unwanted software installation may introduce malware to the entity's network.

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3. Human resource security

Similar to last year, only 34% of the entities met the benchmark in human resource (HR) security (Figure 10). Staff and contractors may not fully understand their information security responsibilities, and insider threats may go undetected, leading to information theft and other security incidents.

Appropriate procedures for onboarding and offboarding, pre-employment screening, ongoing security awareness training, proper disciplinary processes and adequate termination procedures can protect against insider threats and security breaches.
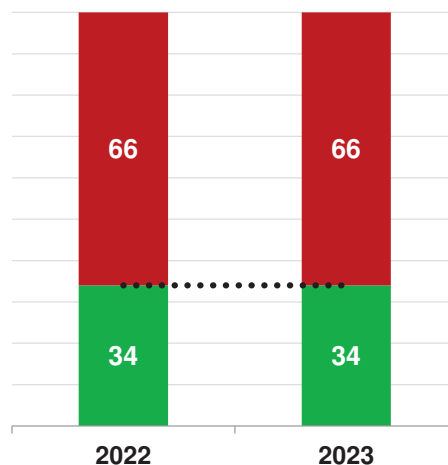
Source: OAG

Figure 10: Percentage of entities that met/did not meet the benchmark for human resource security

Background checks

Acceptable use policies

Confidentiality agreements

Security awareness programs

Source: OAG

Figure 11: Human resource security controls included in our GCC audits

Common weaknesses included:

- **Background screening not performed** – if background checks are not performed, there is an increased risk of fraud and malicious activities occurring.

- **Onboarding processes lacked IT acceptable use and non-disclosure agreements** – there is a heightened risk of misuse and inappropriate actions when individuals are not made aware of their responsibilities.

- **Information security awareness training was not provided or not completed** – training helps individuals understand the risks to the entity and their personal responsibilities for information and cyber security.

- **No visibility of contractors** – insufficient visibility over contractors through a central record can lead to undetected unauthorised activities, posing significant security risk.

- **Employee termination processes not consistently followed** – this may result in delays to disabling access resulting in unauthorised access to entity premises, information and systems, and potentially financial loss.

The following case study illustrates a common weakness in HR security.

**Case study 6: Insufficient cyber security awareness**

At an entity, under 10% of staff completed cyber security training.

With limited access to training and completion of training resources, not all staff are sufficiently trained in basic cyber security. This may result in inappropriate actions, which can affect the confidentiality, integrity and availability of information.

4. Network security

There was no material change in this area with 57% percent of the entities meeting the benchmark (Figure 12). Twenty-five percent (21% in 2022) of network security weaknesses were rated as significant. Network security controls play a pivotal role in safeguarding networks and critical systems against cyber intrusions.

We review if entities have secure network administration processes and segregation, prevent unauthorised devices from connecting to the network and performed regular penetration tests.
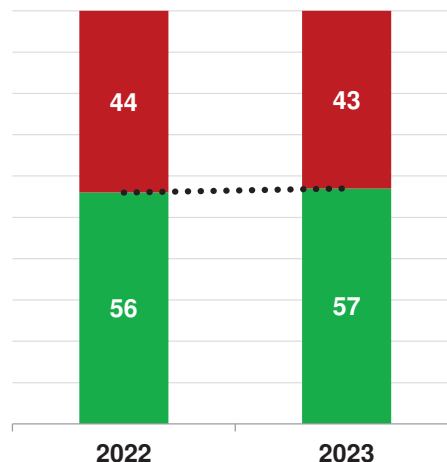
Source: OAG

Figure 12: Percentage of entities that met/did not meet the benchmark for network security

Network segregation	Security gateway	Penetration test
Web gateway and content filter	Cyber security monitoring	Prevent unauthorised devices
Security wireless networks	Secure administration processes	

Source: OAG

Figure 13: Network security controls included in our GCC audits

Common weaknesses included:

- **Firewall rules are not reviewed** – outdated firewall rules can increase the risk of compromises.

- **Lack of network segregation** – cyber incidents may spread and be difficult to contain when networks are not segregated. This also isolates and protects critical operational technology assets.

- **Unauthorised devices were not blocked** – unauthorised devices could be used as an attack vector to spread malware or eavesdrop on communications.

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5. Information security framework

More than half of the audited entities (61%) met the benchmark in this category, which is slightly fewer than the prior year (Figure 14). Adequate governance and oversight ensure entities mitigate security risks and safeguard sensitive information and key systems.

We assessed whether entities have suitable information security policies and roles, including information classification procedures, as well as established governing committees and communication processes with security groups. We also looked at entities' controls to prevent data loss and security risk assessments for cloud service providers.
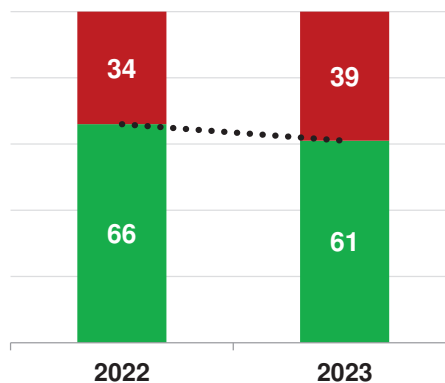
Source: OAG

Figure 14: Percentage of entities that met/did not meet the benchmark for information security framework

Information and cyber security policy

Roles and responsibilities

Governance and compliance

Information classification

Assurance over cloud / third-party services
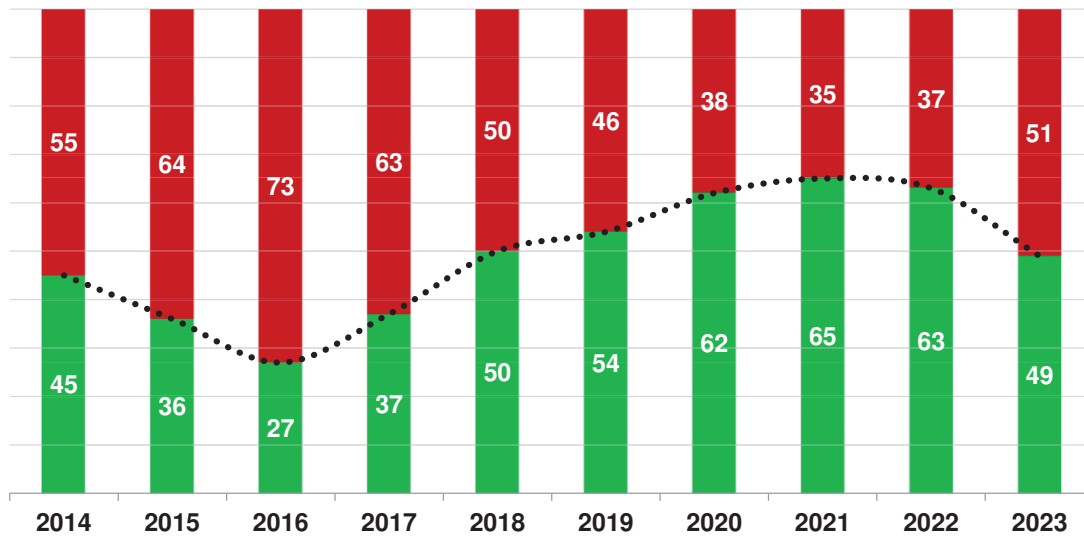
Source: OAG

Figure 15: Information security framework controls included in our GCC audits

Common weaknesses included:

- **Information security policies were missing or outdated** – outdated policies, standards and procedures means entities may not be able to achieve their information security objectives.

- **Ineffective cloud security assurance** – services may fail to meet an entity's expectations, rendering the entity vulnerable to security, financial and reputational risks.

- **Data loss prevention controls were insufficient or absent** – data loss may go undetected, potentially resulting in sensitive information leakage and reputational harm.

6. Business continuity

This year, only 49% of entities met the benchmark for business continuity, a substantial decline from last year's 63% and the progress made over the last five years (Figure 16). This is due to entities not maintaining and testing their continuity plans or not taking prompt action to address existing weaknesses. Interruptions to business can seriously impact the delivery of important services to the public. Effective business continuity processes focus on strategies, procedures and plans that help entities operate or quickly resume operations, when a disruption or disaster event occurs.

Source: OAG

Figure 16: Percentage of entities that met/did not meet the benchmark

We assessed if entities have plans for business continuity, disaster recovery, backups and incidents response and if the effectiveness of the plans are regularly tested.

Backup and recovery procedures

Disaster recovery plan

Business continuity plan

Cyber security incident response plan

Source: OAG

Figure 17: Business continuity controls included in our GCC audits

Common weaknesses included:

- **Lack of regular backup testing** – insufficient testing of backups could delay restoration of data.

- **Business continuity and disaster recovery plans are not up-to-date** – entities may face longer than expected outages of important services if adequate recovery and continuity plans are not in place and effective.

- **Plans are not tested** – plans may not be fit for purpose unless testing ensures they can be relied upon in emergency. Testing can also identify gaps in recovery plans.

The following case study illustrates a common weakness in continuity planning.

Case study 7: Business continuity management

An entity was only backing up its data every 24 hours, with some systems not backed up at all. This was contrary to its recovery requirements defined in the business continuity plan, which allowed a maximum data loss between one to eight hours for critical information.

The entity was also not adequately testing its backups to ensure they can be relied upon for emergency use when necessary.

Without appropriate backup procedures and testing, data may be lost or recovery may take longer than expected.

7. IT operations

Generally, entities perform well in this category, with 76% of entities meeting the benchmark this year (Figure 18). Effective management of IT operations is important to resolve incidents and problems, and maintain IT infrastructure. IT operations is the most customer-centric of the GCC controls, a breakdown in these controls is quickly noticed by entity staff.
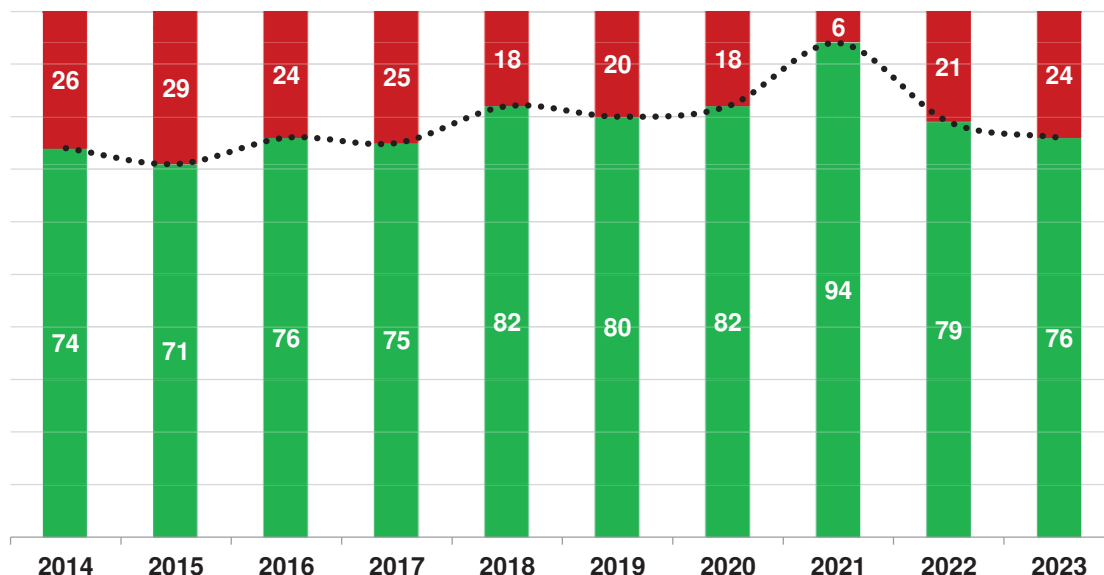
Source: OAG

Figure 18: Percentage of entities that met/did not meet the benchmark for IT operations

We assessed if entities had formal incident management processes, managed supplier contracts and performance, and IT assets.

IT assets lifecycle management

Supplier performance management

Incident and problem management

Source: OAG

Figure 19: IT operational controls included in our GCC audits

Common weaknesses included:

- **IT asset management records are not appropriately maintained** – inadequate IT asset management procedures could result in misplaced, lost or stolen IT assets, potentially resulting in financial losses and reputational damage.

- **Missing or inadequate supplier performance monitoring** – lack of supplier monitoring may lead to substandard services, potentially compromising systems integrity and impacting service delivery.

- **Service level agreements not in place** – service delivery may not be delivered as per expectations if entities and vendors do not have a clear understanding of their obligations.

Case study 8: IT assets were not accurately recorded

At one entity, we found hundreds of unused devices awaiting secure destruction as the disposal process had not taken place in over two years.

There is an increased risk that IT assets will be lost or stolen resulting in financial, informational and reputational loss.

8. Physical security

There was a slight improvement in this area, with 78% of entities meeting the benchmark in 2022-23 compared to 73% in 2021-22. However, these results are still lower than many in the recent years (Figure 20). Whether server rooms are on-premises or managed through a third-party vendor, it is important to maintain secure access and environmental controls to prevent accidental damage, mitigate intentional harm, safeguard equipment and protect sensitive data. Well-designed server rooms with appropriate environmental controls ensure availability of IT infrastructure and systems.
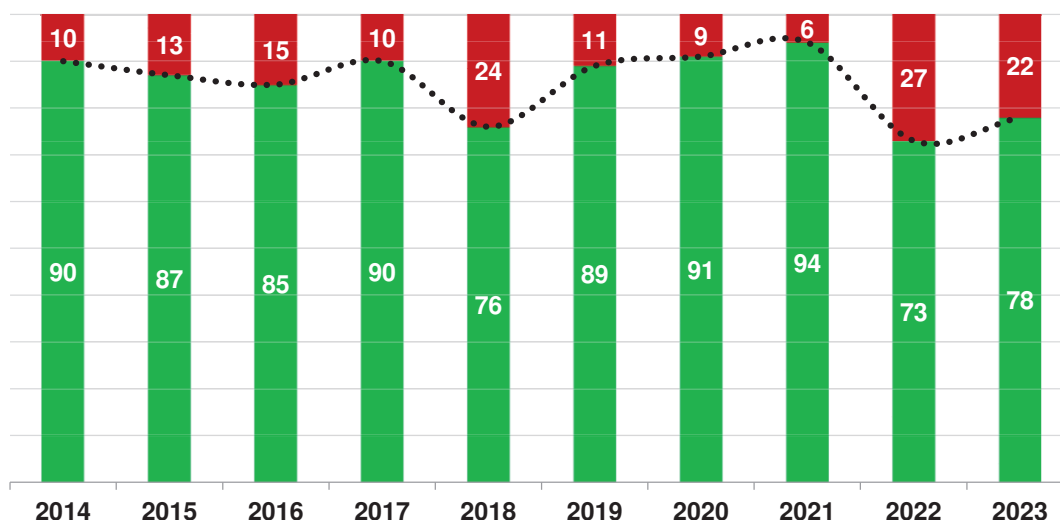
Source: OAG

Figure 20: Percentage of entities that met/did not meet the benchmark for physical security

We assessed how entities manage physical access controls, power, fire hazards, and temperature and humidity controls in server rooms. We tested whether entities obtain performance and security reports from third-party vendors managing server rooms or delivering infrastructure as a service.

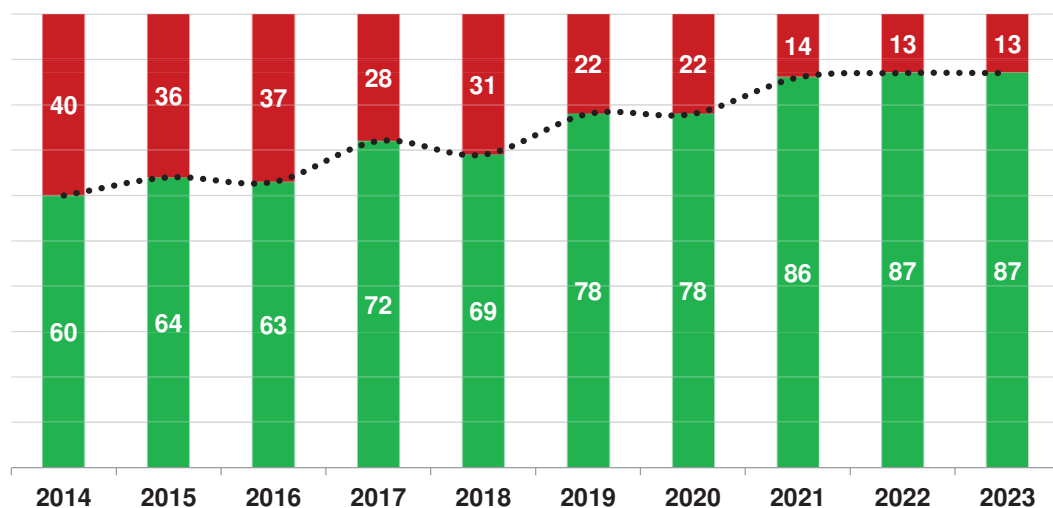|	
Fire suppression system	Server room access control
Temperature and humidity controls	CCTV monitoring

Source: OAG

Figure 21: Physical security controls included in our GCC audits

Common weaknesses included:

* **Former staff still had access to server rooms and data centres** – failure to adequately control and restrict access can result in unauthorised or inappropriate entry to key systems and damage to infrastructure.

* **Inadequate data centre management** – storing combustible materials and poor maintenance increase the likelihood of unplanned downtime and can be a health and safety risk.

* **Unsuitable temperature, humidity and fire detection controls** – this can lead to equipment failures, system downtime and reduced performance, affecting service continuity and financial stability.

9. Risk management

Risk management continues to show a consistent positive trend with 87% of entities meeting the benchmark in 2022-23 (Figure 22). A robust risk management process reduces the likelihood and impact of potential threats and enhances overall decision-making.

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Did not meet	40	36	37	28	31	22	22	14	13	13
Met	60	64	63	72	69	78	78	86	87	87

Source: OAG

Figure 22: Percentage of entities that met/did not meet the benchmark for risk management

We reviewed entities' information risk management policies and processes, and if they considered key cyber risks, threats and vulnerabilities.

Risk management policies

Risk evaluation and treatment

IT risk register

Risk reporting
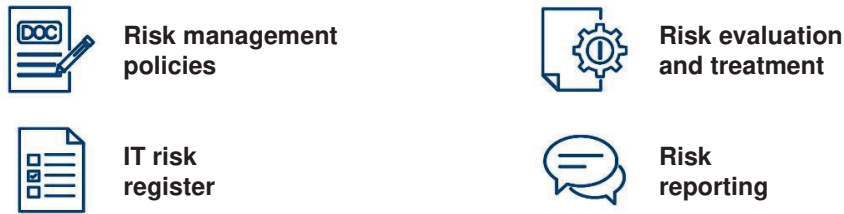
Source: OAG

Figure 23: Risk management control included in our GCC audits

Common weaknesses included:

- **Risk management policies not up-to-date** – obsolete policies and procedures could fail to address emerging risks, leaving an entity vulnerable to potential harm.

- **Risk registers are not maintained** – it is crucial to identify and document all relevant risks, including those related to information and cyber security.

- **Inadequate risk management process** - this could lead to incomplete risk analysis and weaken overall risk assessment effectiveness.

10. Change management

There has been continuous improvement in the change management category area over recent years, and we found 89% entities met the benchmark this year (Figure 24).

Year	Did not meet	Met
2014	24	76
2015	27	73
2016	22	78
2017	15	85
2018	26	74
2019	20	80
2020	15	85
2021	15	85
2022	14	86
2023	11	89
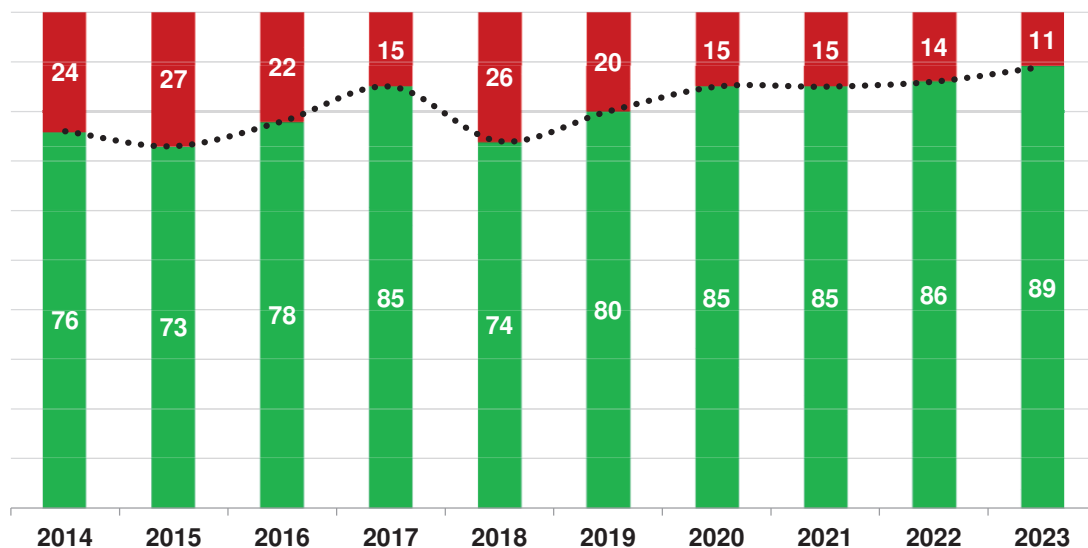
Source: OAG

Figure 24: Percentage of entities that met/did not meet the benchmark in change management

We examine if entities have processes to authorise and test changes before releasing them to production systems and infrastructure.

	Change management procedures		**Emergency changes**
	Change evaluation		**Production, test and development environments**

Figure 25: Change management controls included in our GCC audits

Common weaknesses we found included:

- **Change management procedures are not up-to-date or not followed** – errors, delays and failures in implementing changes could occur.

- **Procedures do not cover emergency changes** – emergency changes made to IT systems may result in downtime.

Recommendations

1. Endpoint security

To ensure workstations, servers and mobile devices are protected, entities should:

a. implement effective controls against malware

b. promptly identify and address known vulnerabilities

c. control installation of software on workstations, servers and mobile devices

d. prevent unapproved applications and macros from executing

e. enforce minimum baseline controls for personal or third-party devices connecting to their systems

f. implement controls to prevent impersonations and detect/prevent phishing emails

g. review and harden server and workstation configurations.

2. Access management

To ensure only authorised individuals and digital identities have access, entities should:

a. strive for password-less authentication. Where this is not possible, enforce strong passphrases/passwords

b. implement phishing resistant multi-factor authentication

c. implement effective access management processes

d. regularly review active user accounts

e. limit and control administrator privileges

f. implement automated access monitoring processes to detect malicious activity.

3. Human resource security

Entities should ensure:

a. pre-employment screening is conducted for key positions

b. confidentiality/non-disclosure requirements are in place and understood by individuals

c. effective termination procedures exist and are followed to ensure timely access cancellation and return of assets

d. ongoing security awareness training programs are in place and completed by all staff.

4. Network security

Entities should:

a. implement secure administration processes for network devices

b. regularly perform independent penetration tests to test network security controls

c. segregate their network, particularly for IT and operational technology systems

d. prevent unauthorised devices from connecting to their corporate network

e. adequately secure wireless networks.

5.   **Information security framework**

Entities should:

a.   maintain clear information and cyber security policies and roles in line with the *WA Government Cyber Security Policy*

b.   conduct regular assessments to ensure their IT supply chain is secure

c.   classify information and implement data loss prevention controls

d.   obtain and review service organisation controls (SOC) type 2 or equivalent assurance reports when they use software-as-a service (SaaS) applications for key systems including payroll and finance.

6.   **Business continuity**

Entities should maintain up-to-date business continuity, disaster recovery and incident response plans and regularly test them.

7.   **IT operations**

Entities should:

a.   implement appropriate IT incident and problem management processes

b.   have formal service level agreements with suppliers and regularly monitor supplier performance

c.   perform regular reviews of inventory assets.

8.   **Physical security**

Entities should:

a.   implement effective physical access controls to prevent unauthorised access

b.   maintain environmental controls to prevent damage to IT infrastructure arising from heat, moisture, fire and other hazards

c.   gain assurance that third-party providers manage data centres appropriately.

9.   **Risk management**

Entities should:

a.   understand their information assets and apply controls based on their value

b.   ensure IT, information and cyber security risks are identified, assessed and treated within appropriate timeframes

c.   provide executive oversight and remain vigilant against the risks of internal and external threats.

10.   **Change management**

Entities should:

a.   consistently apply change control processes when making changes to their IT systems

b.   assess and test changes before implementation to minimise problems

c.   maintain change control documentation

d.   implement controls to detect unauthorised changes.

Auditor General's 2023-24 reports

Number	Title	Date tabled
14	State Government 2022-23 – Information Systems Audit	12 April 2024
13	Provision of Supplementary Information to the Standing Committee on Estimates and Financial Operations – Opinions on Ministerial Notifications	5 April 2024
12	Digital Identity and Access Management – Better Practice Guide	28 March 2024
11	Funding for Community Sport and Recreation	21 March 2024
10	State Government 2022-23 – Financial Audit Results	20 December 2023
9	Implementation of the Essential Eight Cyber Security Controls	6 December 2023
8	Electricity Generation and Retail Corporation (Synergy)	8 November 2023
7	Management of the Road Trauma Trust Account	17 October 2023
6	2023 Transparency Report: Major Projects	2 October 2023
5	Triple Zero	22 September 2023
4	Staff Exit Controls for Government Trading Enterprises	13 September 2023
3	Local Government 2021-22 – Financial Audit Results	23 August 2023
2	Electricity Generation and Retail Corporation (Synergy)	9 August 2023
1	Requisitioning of COVID-19 Hotels	9 August 2023

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Office of the Auditor General
for Western Australia

Report 16: 2023-24 | 27 May 2024

INFORMATION SYSTEMS AUDIT RESULTS

Local Government 2022-23

**Office of the Auditor General
for Western Australia**

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National Relay Service TTY: 133 677
(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for
those with visual impairment.

Image credit: shutterstock.com/13_Phunkod

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Local Government 2022-23 – Information Systems Audit Results

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THE PRESIDENT	THE SPEAKER
LEGISLATIVE COUNCIL	LEGISLATIVE ASSEMBLY

LOCAL GOVERNMENT 2022-23 – INFORMATION SYSTEMS AUDIT RESULTS

This report has been prepared for submission to Parliament under the provisions of section 24 of the *Auditor General Act 2006*.

Our information systems audits focus on the computer environments of entities to determine if their general computer controls effectively support the confidentiality, integrity and availability of information systems and the information they hold.

This is our fifth report on the findings from our audits of local government entities' information technology general computer controls.

I wish to acknowledge the entities' staff for their cooperation with this audit.

Caroline Spencer
Auditor General
27 May 2024

Contents

Auditor General's overview

This report summarises the results of the 2022-23 cycle of local government entities' information systems audits performed between April 2023 and March 2024. As these audits focus on areas that may affect the confidentiality, integrity and availability of the entities' information and systems, they are an essential part of our financial statement audits.

Our audit results show entities have improved the maturity of their control capability since our first information system audits in 2019-20, with the biggest improvements in risk and change management. However, significant improvements are still needed in all other areas.

Information and cyber security remains the highest concern due to the number of weaknesses we continue to identify in the five related categories (access management, endpoint security, human resource security, network security and information security framework). Entities need to better protect themselves against external and internal threats to reduce the risk of security breaches. Internal threats can be notably reduced through fit-for-purpose human resource controls such as screening, onboarding and offboarding procedures, and cyber security education programs.

This year, we reported 473 (58 significant, 328 moderate, 87 minor) issues to 76 entities. Concerningly, a large proportion (45%) of significant issues were unresolved findings from last year.

I encourage all entities to take note of the findings and recommendations in this report and implement fit-for-purpose solutions.

2022-23 at a glance

Auditing local government entities

473 (PY: 324 at 53 entities) general computer controls findings at 76 entities

11 (PY: 12) capability maturity assessments

Key insights

473 findings

58 weaknesses were rated significant

328 moderate

87 minor

45% of the significant findings were unresolved issues from prior year

Snapshot of general computer controls findings and capability maturity assessments

● Minor ● Moderate ● Significant

Number of issues identified:

These five categories relate to information and cyber security controls

Category	Benchmark	Minor	Moderate	Significant
Access management	0% entities met the benchmark	15	73	37
Endpoint security	0% entities met the benchmark	9	37	2
Human resource security	0% entities met the benchmark	14	20	
Network security	27% entities met the benchmark	2	11	5
Information security framework	27% entities met the benchmark	21	58	4
Business continuity	18% entities met the benchmark	5	61	5
IT operations	45% entities met the benchmark	7	18	1
Physical security	55% entities met the benchmark	7	10	2
Change management	64% entities met the benchmark	4	23	1
Risk management	73% entities met the benchmark	3	17	1

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Introduction

This is our fifth report on the findings from our audits of local government entities' information technology general computer controls (GCC)[1]. GCC audits are an essential part of our audits of local government entities' financial statements and are a requirement of the Australian auditing standards[2]. Our GCC audits determine if entities' information technology and related internal controls effectively support the integrity, availability and confidentiality of the information and systems used to prepare the financial statements.

The entities vary in the nature and complexity of the information technology they use to process and maintain their financial information. However, the ever-changing internal and external threat environment exposes all entities to the risk of compromise. Appropriate controls help entities to protect their information and systems.

In 2022-23, we reported GCC findings to 76[3] entities, compared to 53 entities last year[4]. Eleven of these entities were provided with capability maturity assessments. These assessments look at how well-developed and capable entities' established IT controls are. This report summarises the results of our GCC findings and capability maturity assessments.

Our GCC audits incorporate recognised industry better practices and consider various factors, such as:

- business objectives of the entity

- level of entity reliance on IT

- technological sophistication of entity computer systems

- significance of information managed by the entity.

Figure 1 shows the 10 categories covered in our GCC audits.

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[1] Our 2018-19 GCC and capability maturity assessments were done to inform our approach to assessing the sector's capability. 2018-19 results are not comparable to subsequent years and are therefore not shown.

[2] Auditing and Assurance Standards Board, *Auditing Standard ASA 315 Identifying and Assessing the Risks of Material Misstatement,* AUASB, February 2020.

[3] Entities issued with GCC findings at 29 March 2024. Opinions of 10 local governments are not yet issued and their results are not included in this report. The entities are a mix of regional and metropolitan local governments.

[4] The number of entities issued GCC findings increased as auditing standards now require more consideration of IT and cyber security controls.
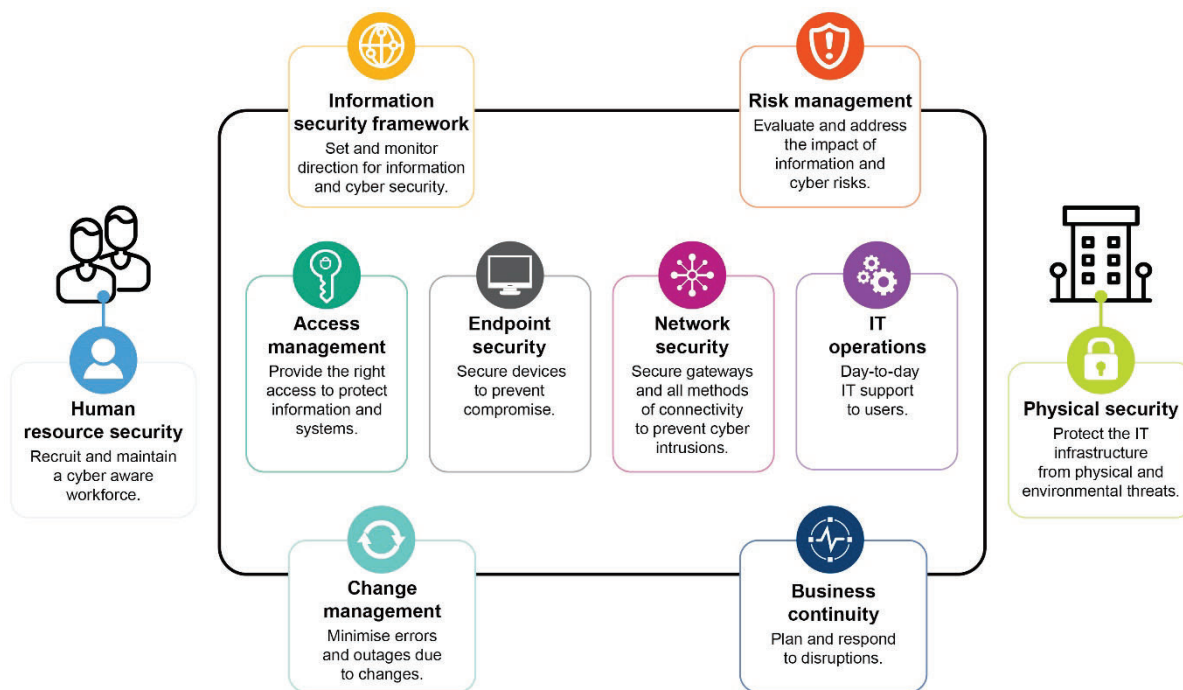
Figure 1: General computer controls categories

Conclusion

In 2022-23, we reported 473 control weaknesses to 76 entities, compared to 324 weaknesses to 53 entities last year. The majority of these weaknesses were in categories that increase information and cyber security risks. Entities need to address these to protect their information and systems from security breaches.

While a number of entities addressed some prior year audit findings, most of the significant control weaknesses were not addressed. Entities should address these weaknesses as a priority and implement compensating[5] controls while progressing long term plans, such as migration to new platforms. Unresolved weaknesses can seriously impact the overall integrity of entities' IT environments and operations.

Our capability maturity assessments at 11 entities show improvement since our first assessments in 2019-20, with more controls meeting the benchmark. The biggest improvements have been in the categories of risk and change management, but significant improvement is still needed in all other categories.

This year's assessments showed some improvement in one of the five categories related to information and cyber security (network security) but only three entities met the benchmark. Categories of highest concern were access management, endpoint security and human resource security with no entities meeting the benchmark.

There was no material change in four categories (information security framework, IT operations, change management and IT risk management) while business continuity and physical security declined slightly.

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[5] Stop gap measures to address vulnerabilities where primary controls cannot be implemented due to limitations.

What we found: General computer controls

We reported 473 control weaknesses to 76 entities; 58 weaknesses were rated significant, 328 moderate and 87 minor. The increase in the number of entities issued GCC findings reflects changes in auditing standards[6] that require higher consideration of IT and cyber security controls.

There was a 3% increase in the number of significant findings compared to last year (Figure 2), which is mainly due to more entities issued findings this year. Although the majority of control weaknesses were rated moderate, these weaknesses combined significantly increase an entity's overall exposure to cyber threats.

Case studies throughout this report highlight the importance of good controls.

6% IT operations

4% Physical security

6% Change management

18% Information security framework

15% Business continuity

473 findings (PY: 324)

7% Human resource security

4% Risk management

4% Network security

26% Access management

10% Endpoint security

12% (PY: 9%) Significant — 58

69.5% (PY: 70%) Moderate — 328

18.5% (PY: 21%) Minor — 87
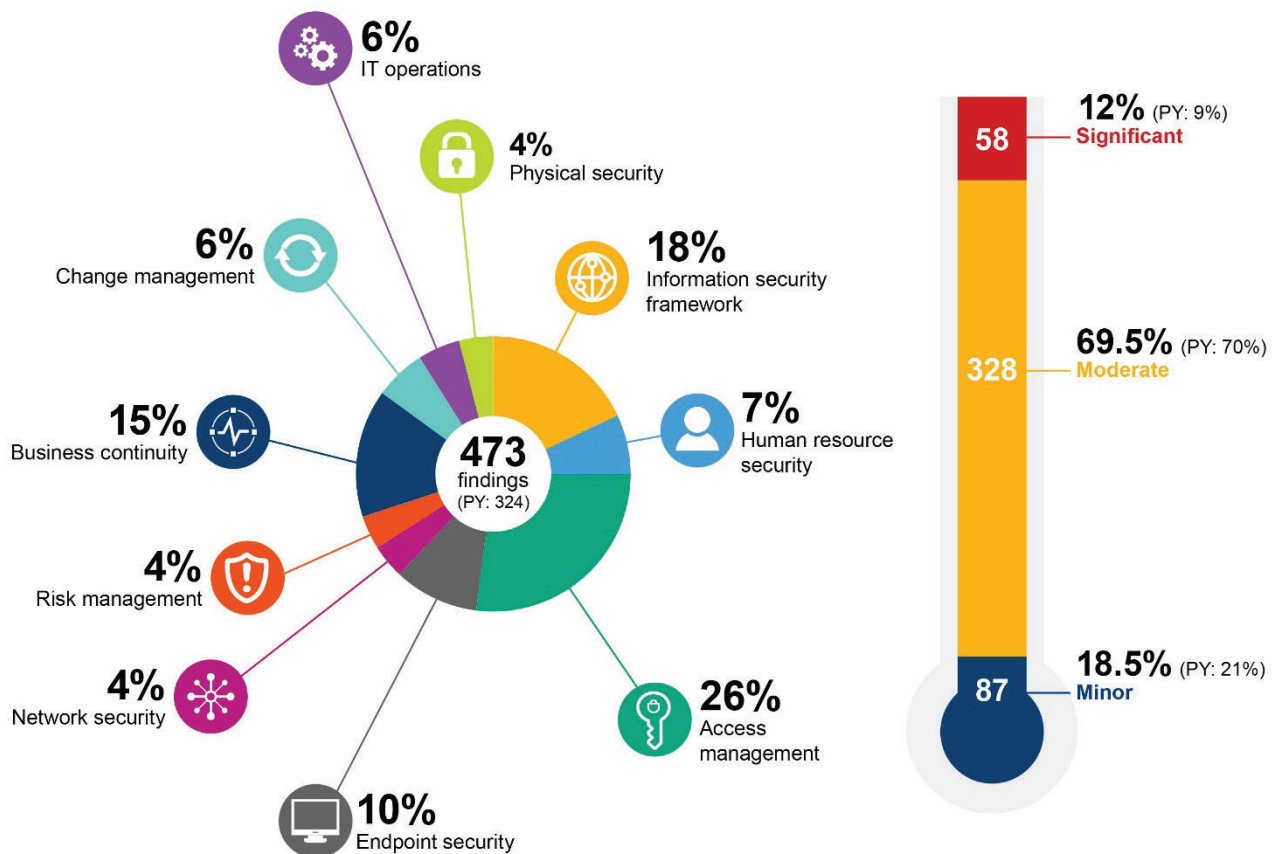
Source: OAG

Figure 2: Ratings and distribution of GCC findings in each control category

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[6] Auditing and Assurance Standards Board, *The Consideration of Cyber Security Risks in an Audit of Financial Report*, AUASB, May 2021 *and* Auditing and Assurance Standards Board, *Auditing Standard ASA 315 Identifying and Assessing the Risks of Material Misstatement*, AUASB, February 2020.

What we found: Capability assessments

We performed capability maturity assessments at 11 entities compared with 12 last year. This involved assessing the capability maturity level across the 10 GCC categories using a 0-5 rating scale[7] (Figure 3). To meet the benchmark, entities need to achieve a level 3 (Defined) rating or better.

Benchmark

0 Non-existent
There is a lack of basic capability and no confidence that the process is meeting its objective.

1 Initial/ad hoc
The process consists of an incomplete set of activities that can be characterised as initial – not very organised.

2 Repeatable but intuitive
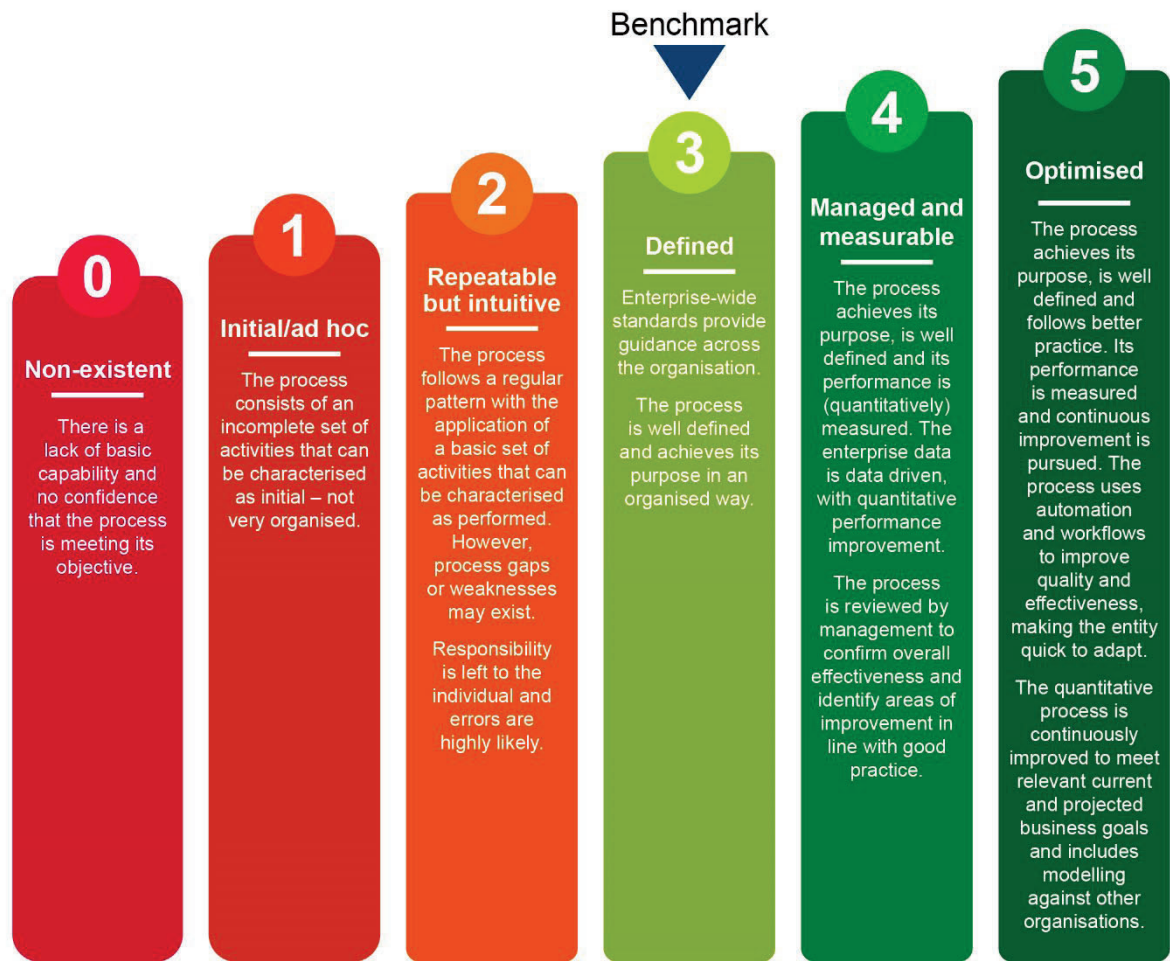The process follows a regular pattern with the application of a basic set of activities that can be characterised as performed. However, process gaps or weaknesses may exist.

Responsibility is left to the individual and errors are highly likely.

3 Defined
Enterprise-wide standards provide guidance across the organisation.

The process is well defined and achieves its purpose in an organised way.

4 Managed and measurable
The process achieves its purpose, is well defined and its performance is (quantitatively) measured. The enterprise data is data driven, with quantitative performance improvement.

The process is reviewed by management to confirm overall effectiveness and identify areas of improvement in line with good practice.

5 Optimised
The process achieves its purpose, is well defined and follows better practice. Its performance is measured and continuous improvement is pursued. The process uses automation and workflows to improve quality and effectiveness, making the entity quick to adapt.

The quantitative process is continuously improved to meet relevant current and projected business goals and includes modelling against other organisations.
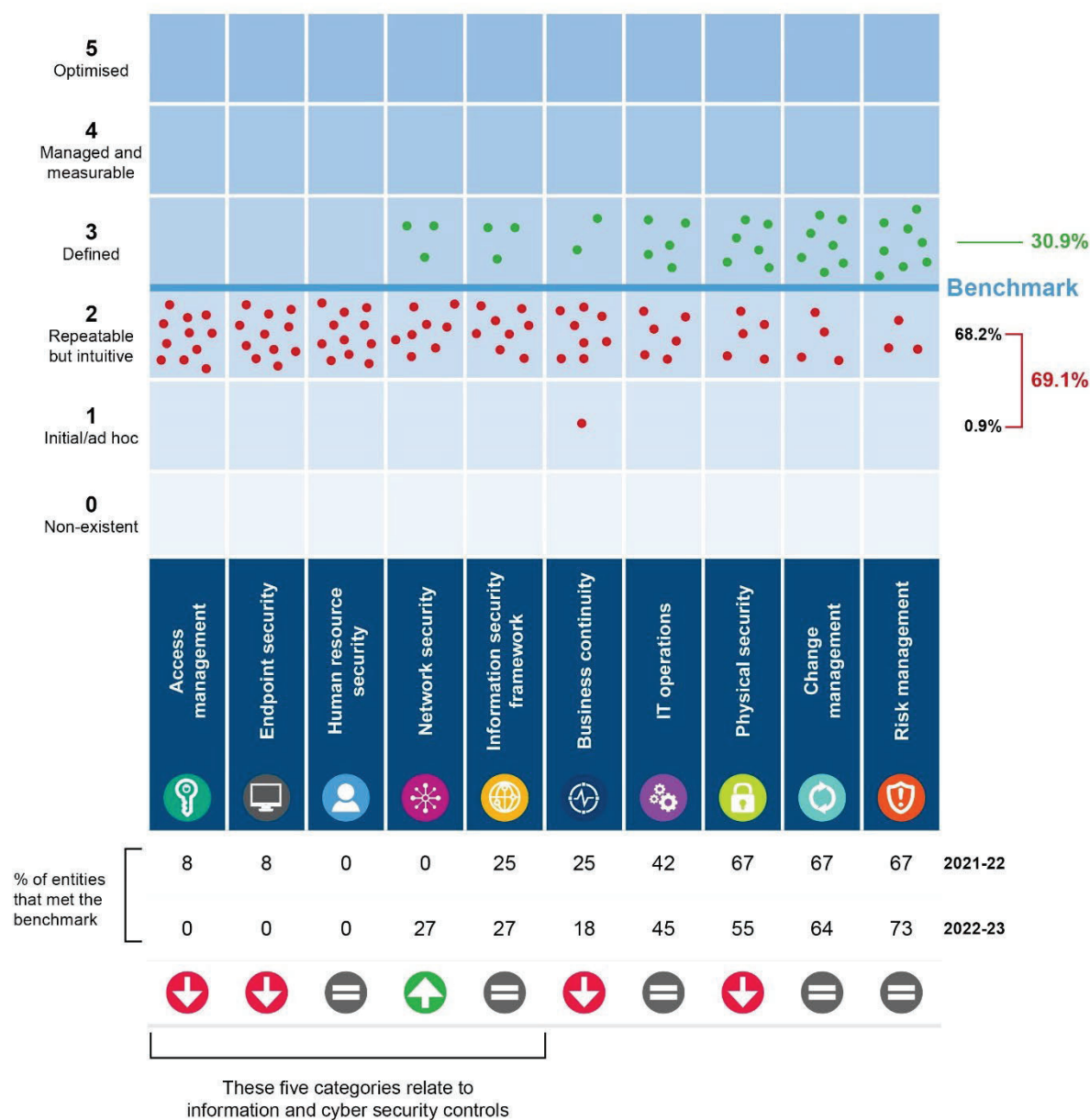
Source: OAG

Figure 3: Capability maturity rating scale and criteria

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[7] The information within this maturity model assessment is derived from the criteria defined within the framework Control Objectives for Information Technologies 2019, released in 2018 by ISACA (an international professional association focused on IT governance).

Figure 4 shows the results of our capability maturity assessments.

% of entities that met the benchmark	Access management	Endpoint security	Human resource security	Network security	Information security framework	Business continuity	IT operations	Physical security	Change management	Risk management	
2021-22	8	8	0	0	25	25	42	67	67	67	2021-22
2022-23	0	0	0	27	27	18	45	55	64	73	2022-23

These five categories relate to information and cyber security controls

Source: OAG

Figure 4: Capability maturity assessment results

While there were improvements in network security this year, most entities were still not meeting the benchmark in the five information and cyber security categories (Figure 5). Entities must plan and implement fit-for-purpose controls to protect their operations and information from internal and external threats.
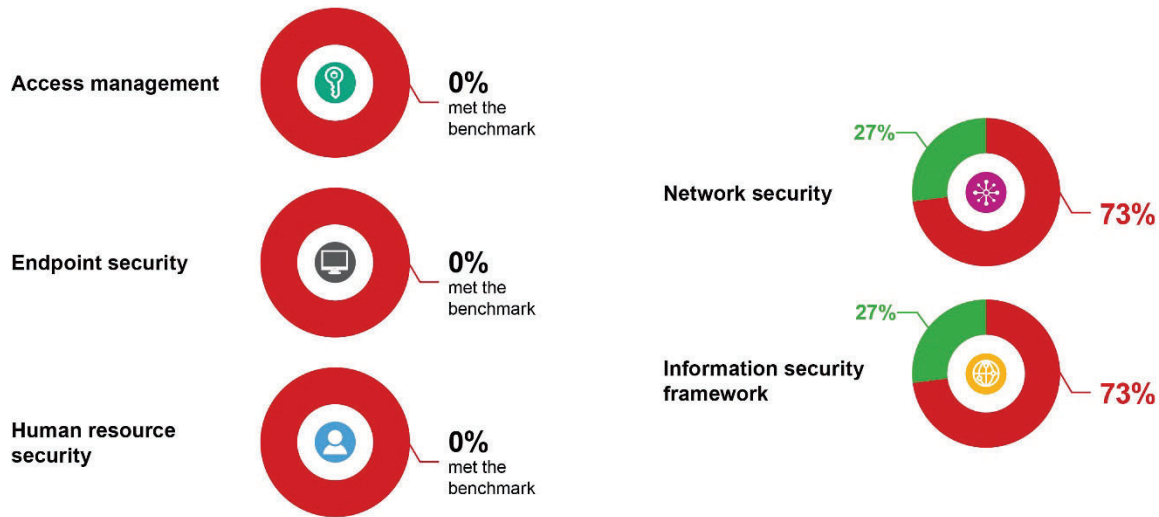
Source: OAG

Figure 5: Percentage of entities that met/did not meet the benchmark in the five information and cyber security categories

Entities continue to adopt digital technologies to improve engagement with their communities and deliver efficiencies in their service delivery. While there are many benefits to these digital technologies, there remains the ever-present and evolving nature of cyber security threats. Effective cyber security controls help entities manage risks, protect sensitive information and deliver services securely.

Entities are encouraged to implement the Australian Cyber Security Centre's mitigation strategies designed to protect against common cyber threats with a key focus on Essential Eight controls.

1. Access management

None of the 11 entities met the benchmark compared with one of 12 last year. This control category also had the highest number of significant GCC findings this year, mainly due to inappropriate or excessive administrative privileges within the finance systems. Poor access management controls increase the risk of security incidents, financial loss and reputational damage.

We assessed whether entities use the principle of least privilege to manage access, have strong authentication methods, monitor access and changes to data, and ensure key transactions cannot be performed end to end by the same individual (Figure 7).
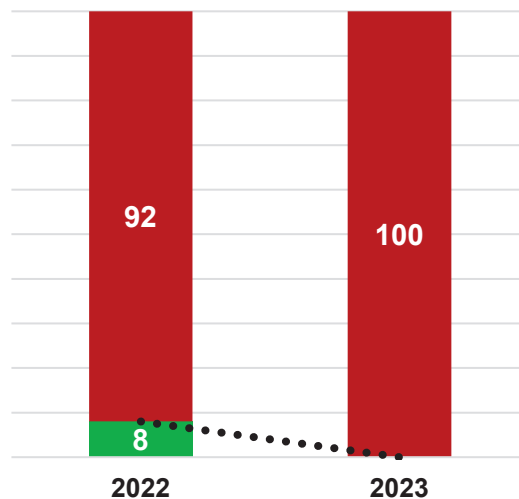
Source: OAG

Figure 6: Percentage of entities that met/did not meet the benchmark

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We have published a better practice guide[8] to help entities improve access management and protect information assets from unauthorised access. We encourage all public sector entities to adopt the principles in the guide.

User account management

Limit admin access

Database access

Strong passwords/ passphrases

Monitoring

Segregation of duties

Multi-factor authentication

Source: OAG

Figure 7: Key access management controls

Common weaknesses included:

- **Administrator privileges were not well managed** – excessive numbers of individuals were given administrator privileges. Administrators did not have separate non-privileged accounts for day-to-day tasks and administrator activity was not logged and monitored. Highly privileged accounts must be well managed as they can change system configurations, access rights and data.

- **Access and activity were not logged and monitored** – application, database and network access and activity were not appropriately logged or monitored to detect malicious activity. Entities should use fit-for-purpose tools to correlate and monitor activity from different systems (e.g. network, applications and databases).

- **Multi-factor authentication (MFA) was not used or not applied to all accounts** – a lack of MFA can increase the likelihood of unauthorised access.

- **Access was not reviewed** – entities did not review accounts to ensure they are required and have least privileges assigned to perform their function. Without a review of accounts (application, network, database, remote access, generic, system and administrator) there is an increased risk of unauthorised access.

- **Access was not appropriately approved** – access to key systems should be appropriately approved to prevent inappropriate access being granted.

The following case studies illustrate a range of control weaknesses in access management.

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[8] Office of the Auditor General, *Digital Identity and Access Management – Better Practice Guide*, OAG, Perth, 28 March 2024.

Case study 1: Poor access controls increased the risk of fraud

At one entity, we found receipts had been deleted prior to end-of-day batch processing from the finance system. Poor access controls meant receipts could be deleted by any user without a trace to identify who deleted them. This could compromise the integrity of data and increases the likelihood of fraud.

Case study 2: Excessive superuser access

An entity had granted superuser access to almost all (24 out of 25) of its finance system users. This level of access allows users to inadvertently or maliciously change system configurations and potentially bypass system enforced expenditure authorisation and fraud prevention controls. This type of weakness increases the importance of manual controls as a last line of defence against error and fraud.

Case study 3: Excessive number of domain administrators

An entity granted the highest level of access rights (domain administrator) to 45 accounts, 40 of which also had database administrator rights to the finance and payroll system. Compromise of one account would give an attacker full access to the entity's systems. There is also a risk that unauthorised or unintentional changes of IT systems will occur.

Case study 4: Lack of MFA

An entity is more vulnerable to being compromised through password guessing and phishing attacks, as it does not use MFA and uses single-sign-on for access to its network and finance application. This means a threat actor would gain access to all systems if the entity is compromised. While staff security awareness training can help reduce some risks, entities should prioritise MFA.

2. Endpoint security

None of the 11 entities met the benchmark, compared with one of 12 last year.

Entities need to implement fit-for-purpose controls to protect endpoints (computers, servers, phones and network devices) from known threats (Figure 9).
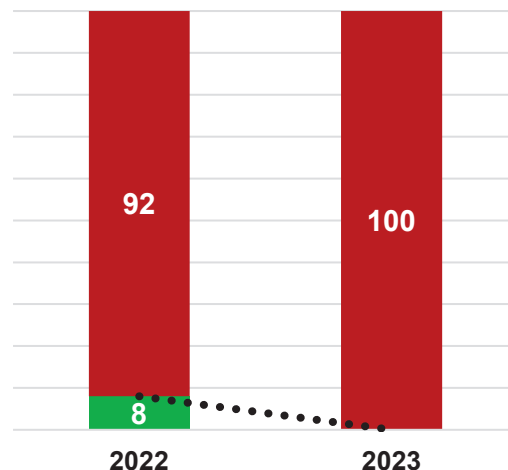
Source: OAG

Figure 8: Percentage of entities that met/did not meet the benchmark

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Malware protection	Patch operating systems	Removable media control
Patch applications	Application hardening	Email security
Vulnerability management	Database management	

Source: OAG

Figure 9: Key endpoint security controls

Common weaknesses included:

- **Unauthorised applications are not prevented** – malicious applications could successfully compromise entities' systems and information.

- **Vulnerability management was ineffective** – systems that are not regularly scanned and patched to fix known vulnerabilities are more susceptible to compromise.

- **Unsupported systems** – key business systems and operating system software were no longer supported by vendors and were therefore not receiving updates designed to fix known vulnerabilities.

The following case study illustrates a common weakness in endpoint security.

Case study 5: Ineffective application control

An entity only allowed applications and scripts to run from trusted locations. However, all staff could add applications and scripts to these locations to execute them. There is a higher likelihood of malware infections and compromise if unapproved applications are not blocked.

3. Human resource security

Similar to last year, none of the 11 entities met the benchmark in this category. Human resource security ensures employees, contractors and third-party vendors understand their responsibility to protect information during and after engagement.

Fit-for-purpose screening, onboarding and offboarding procedures, and cyber security education are key controls in this category (Figure 11).

2022	2023
100	100
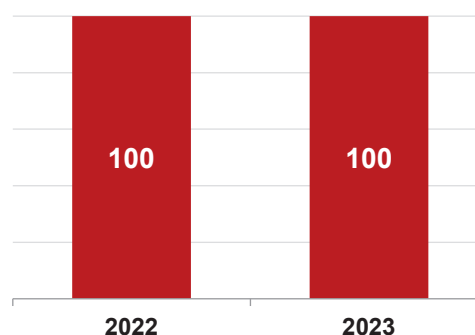
Source: OAG

Figure 10: Percentage of entities that did not meet the benchmark

	Background checks		**Acceptable use policies**
	Confidentiality agreements		**Security awareness programs**

Figure 11: Key human resource security controls

Common weaknesses included:

- **Inadequate background screening** – without fit-for-purpose background screening processes, entities may engage unsuitable individuals (staff or contractors) to positions of trust, increasing insider threat risks.

- **Lack of security awareness training** – regular cyber security education creates a culture of awareness that helps prevent social engineering attacks such as phishing and business email compromise.

- **Exit procedures were not completed** – not completing exit procedures can contribute to unauthorised access to entities' premises, systems and information. This may also increase post-employment integrity risks such as the use or disclosure of confidential information.

The following case study illustrates weaknesses in human resource security.

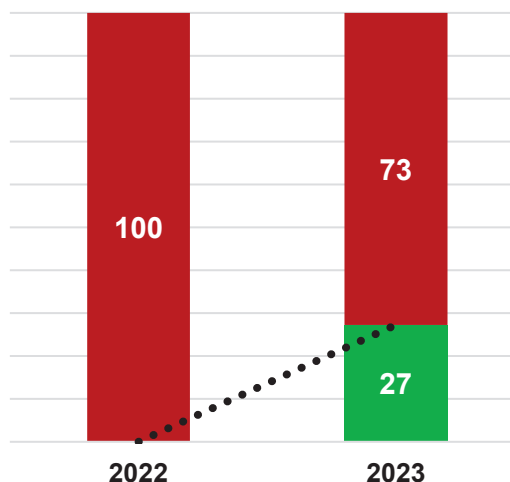**Case study 6: Staff and contractors were not aware of their information security responsibilities**

An audited entity did not require its staff and contractors to understand and acknowledge acceptable use of IT resources. Contractors were also not required to sign any confidentiality agreements. There is a higher likelihood that individuals may not understand their information security obligations resulting in data breaches.

4. Network security

There was an improvement this year with three of the 11 entities meeting the benchmark, compared to none last year. The three entities improved their controls to manage and secure network infrastructure, segregated their network and had good monitoring.

Key controls to prevent and limit the extent of cyber attacks include securely configured network devices, network segregation, control over unauthorised connections and regular penetration testing to check that controls are operating as expected (Figure 13).

Source: OAG

Figure 12: Percentage of entities that met/did not meet the benchmark

Network segregation

Security gateway

Penetration test

Web gateway and content filter

Cyber security monitoring

Prevent unauthorised devices

Secure wireless networks

Secure device administration

Source: OAG

Figure 13: Key network security controls

Common weaknesses included:

- **A lack of controls to block unauthorised devices on the physical network** – unauthorised devices can spread malware or be used to eavesdrop on communications or access sensitive information.

- **Firewall configurations were not reviewed** – reviews help to identify and promptly correct exploitable configuration weaknesses. Firewalls are important security systems that control and protect networks against cyber intrusions.

- **Networks were not segregated** – segregation controls to prevent lateral movement between network segments have not been implemented. Without proper network segregation a cyber breach would be difficult to contain.

The following case study illustrates a common weakness in network security.

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Case study 7: Publicly accessible network port allowed access

An entity did not prevent unauthorised devices from connecting to its physical network and had not segregated its network. We were able to connect a device to the entity's network, view all IT systems and infrastructure and access database, storage and CCTV servers. This entity is at high risk of compromise as unauthorised devices could be used to attack its systems or spread malware.

5. Information security framework

Three of the 11 entities met the benchmark compared with three of 12 last year. A structured approach ensures IT and security initiatives align with business objectives to protect systems and information against emerging threats.

We assessed whether entities had fit-for-purpose information and cyber security policies to govern and mitigate against current and emerging security risks (Figure 15).
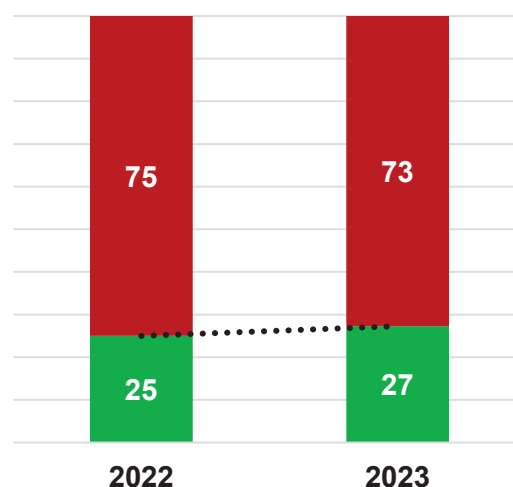
Source: OAG

Figure 14: Percentage of entities that met/did not meet the benchmark

Source: OAG

Figure 15: Key information security framework controls

Common weaknesses included:

- **Information and cyber security policies did not exist or were outdated** – without fit-for-purpose policies, entities' information security objectives are less likely to be achieved.

- **Lack of IT strategy** – an IT strategy is crucial for informing decisions about technology and cyber security investments and implementation. The strategy should align technology and cyber security initiatives with business objectives.

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- **Data loss prevention controls were missing or inadequate** – the inadvertent or malicious leakage of information may go undetected and lead to reputational damage.

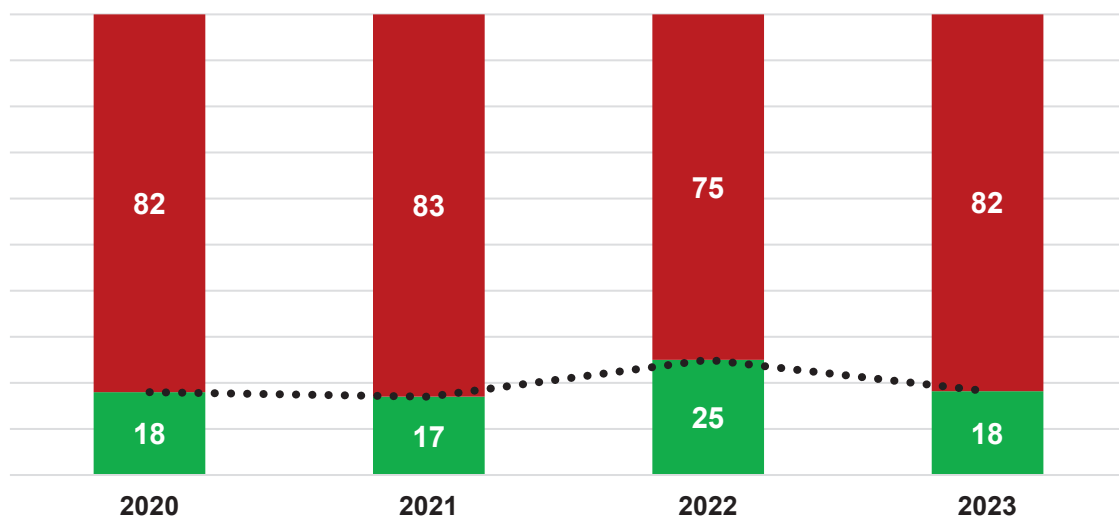The following case study illustrates a common information security framework weakness.

Case study 8: Assurance over cloud based services

An entity did not have a mechanism to know if its vendor's cloud security controls protected its information and systems. When key services are delivered through cloud systems, the cloud vendor must provide important security controls to protect the information and systems. Entities need adequate assurance and visibility that the vendor's controls operate effectively to deliver services in a secure manner.

Independent assurance reports such as a service organisation controls report (SOC2) provide insights into vendor management of cloud infrastructure and systems.

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6. Business continuity

We saw a minor decline this year. Only two of the 11 entities met the benchmark in this category, compared with three out of 12 last year. Entities should have fit-for-purpose plans and procedures to guide their response to disruptive events (Figure 17). These should be based on a business impact assessment and agreed recovery objectives.

Source: OAG

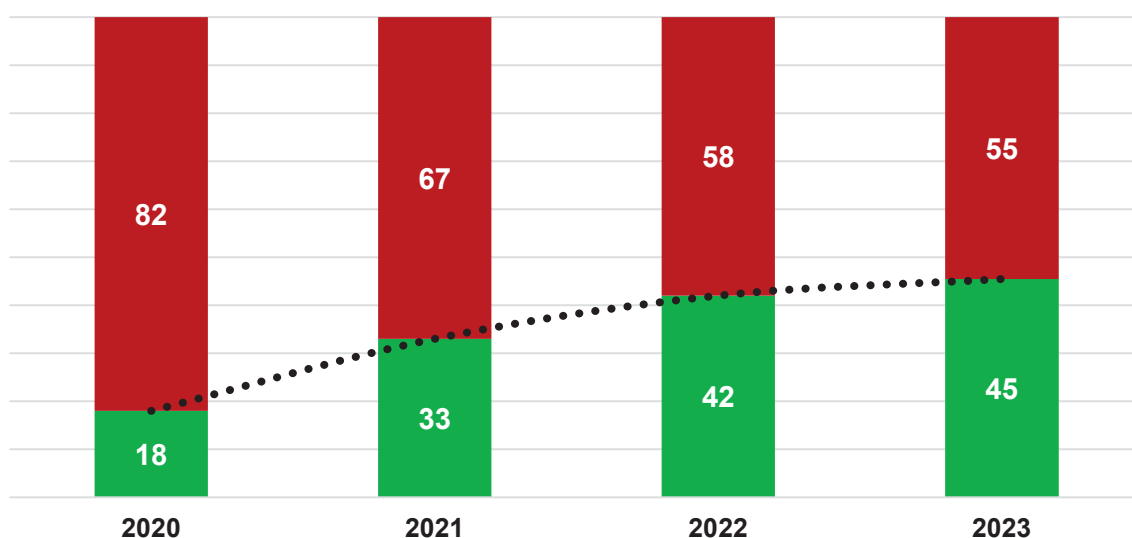**Figure 16: Percentage of entities that met/did not meet the benchmark**

Backup and recovery procedures

Disaster recovery plan

Business continuity plan

Cyber security incident response plan

Source: OAG

Figure 17: Key business continuity controls

(Appendix AAR: 11.1E)

Common weaknesses included:

- **Missing or outdated continuity plans** – delivery of services to the community may experience prolonged outages if adequate continuity plans do not exist.

- **Plans were not tested** – continuity plans must be regularly tested to confirm they can meet recovery expectations.

- **Lack of backup restoration testing** – entities should regularly restore their backups to ensure complete systems can be recovered to a common point. Business-as-usual recovery of files is not sufficient.

7. IT operations

There was no material change in IT operations this year with five of the 11 entities meeting the benchmark. We assessed if the entities had fit-for-purpose service desk processes and appropriately managed IT vendors and IT assets (Figure 19).

Source: OAG

Figure 18: Percentage of entities that met/did not meet the benchmark

IT assets lifecycle management

Supplier performance management

Incident and problem management

Source: OAG

Figure 19: Key IT operations controls

Common weaknesses included:

- **IT asset registers were poorly maintained and stocktakes not performed** – inadequate management of IT assets can result in loss or theft, leading to financial loss and reputational damage.

- **Service level agreements were not in place or monitored** – a lack of or poorly monitored service level agreements could result in substandard services.
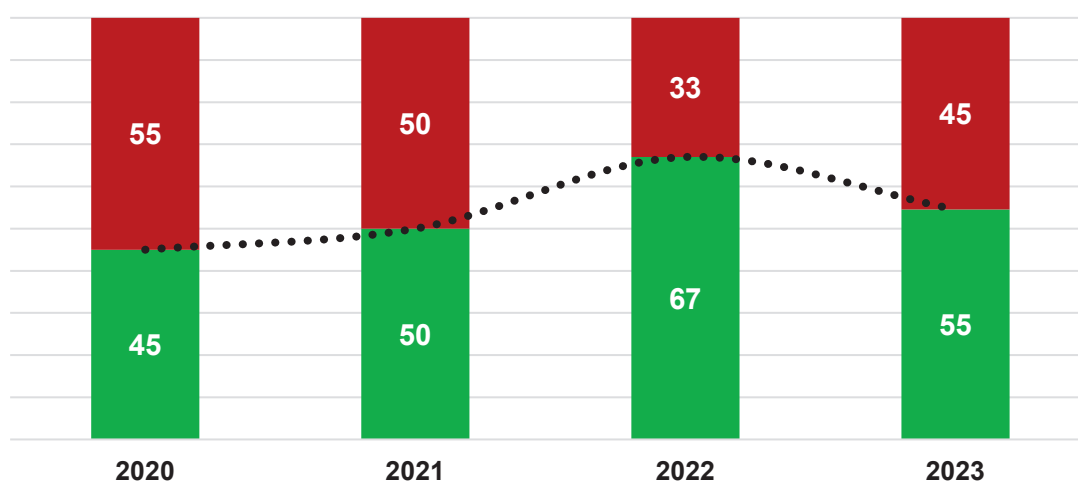
The following case study illustrates a common weakness in IT operations.

Case study 9: Supply chain risks

An entity's service agreement did not include information and cyber security requirements for the vendor to comply. Security expectations should be clearly documented in third-party agreements to reduce supply chain risk. Vendors may not adequately protect entity information and systems if requirements are not clearly documented in the service agreement. Threat actors will often target vendors to indirectly compromise entities, highlighting the importance of vendors' sound security practices.

8. Physical security

Physical security declined this year with only six of the 11 entities meeting the benchmark in this category, compared with eight of the 12 last year. The decline was due to a deterioration in server room access controls. We assessed if entities had controls to protect IT infrastructure from unauthorised access, deliberate damage and environmental hazards such as heat, fire and humidity (Figure 21).

Source: OAG

Figure 20: Percentage of entities that met/did not meet the benchmark

Fire suppression system

Server room access control

Temperature and humidity controls

CCTV monitoring

Source: OAG

Figure 21: Key physical security controls

Common weaknesses included:

- **Access to equipment enclosures/rooms was not controlled** – access to equipment enclosures should be authorised, recorded and reviewed to reduce malicious or

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unintentional damage to IT equipment. Additional controls may include access alarms or CCTV.

- **Dedicated server rooms were not well maintained** – server rooms need to be clear of unwanted material and cabled tidily to reduce the likelihood of damage to infrastructure.

9. Change management

There was no material change this year. Seven of the 11 entities met the benchmark, compared with eight of the 12 last year. Well managed change control processes reduce the likelihood of disruptions (Figure 23).
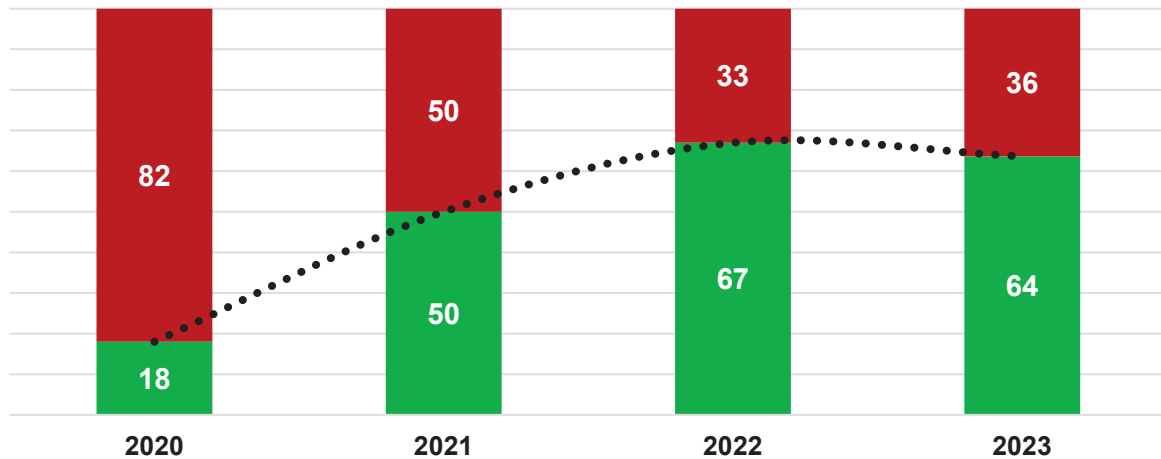
Source: OAG

Figure 22: Percentage of entities that met/did not meet the benchmark

Change management procedures

Emergency changes

Change evaluation

Production, test and development environments

Source: OAG

Figure 23: Change management controls

A common weakness was:

- **Change management processes were not documented or not followed** – this increases the chance of errors or delays when implementing changes and the likelihood of disruptions and outages.

The following case study illustrates a common weakness in change management.

Case study 10: Changes were not appropriately assessed

At one entity, we found staff could approve their own change request. In some instances, the changes were poorly documented and lacked an impact and risk assessment. These

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weaknesses increase the likelihood that changes will adversely impact the entity's operations.

10. Risk management

There was no material change this year. Eight of the 11 entities met the benchmark, compared with eight of the 12 last year. A fit-for-purpose risk management process helps entities prioritise information and cyber security risks.
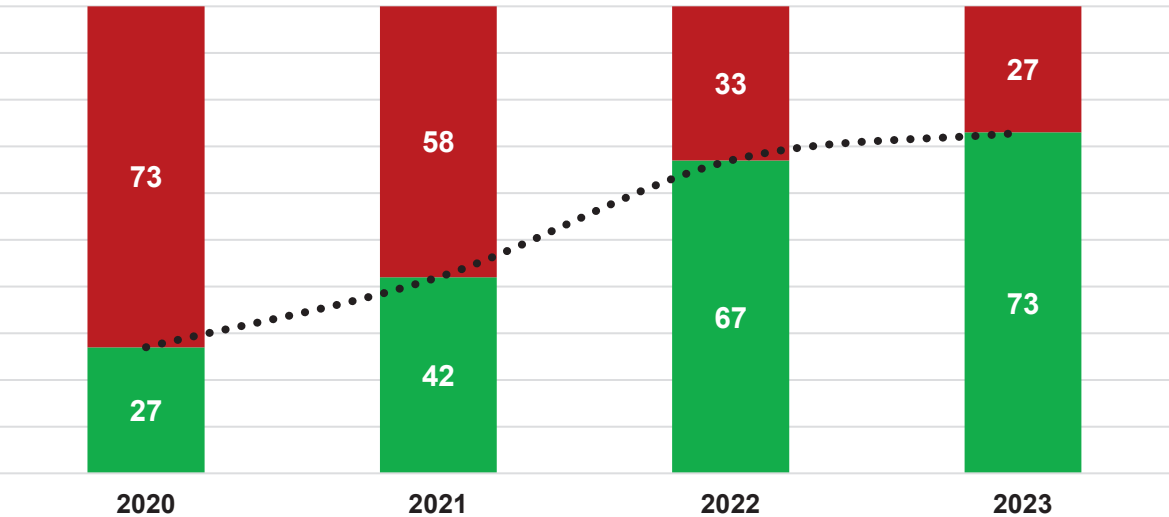
Source: OAG

Figure 24: Percentage of entities that met/did not meet the benchmark

We reviewed risk management policies and processes and if they considered key cyber risks, threats and vulnerabilities (Figure 25).

Risk management policies

Risk evaluation and treatment

IT risk register

Risk reporting
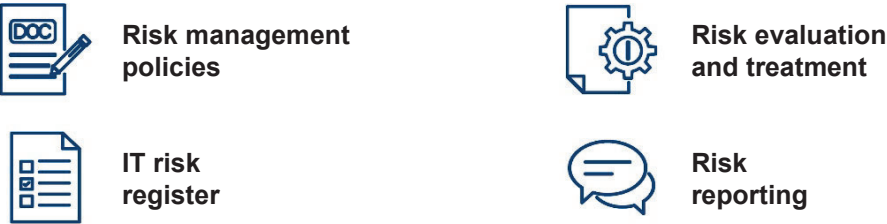
Source: OAG

Figure 25: Risk management controls

Common weaknesses included:

- **IT risk registers not in place or not maintained** – IT risks may not be effectively managed without adequate documentation.

- **IT risks not reviewed –** timely review of risks is important to ensure mitigation strategies are cost efficient and operate effectively.

Recommendations

1. **Access management**

   To ensure only authorised individuals have access, entities should:

   a. implement effective access management processes

   b. regularly review active user accounts

   c. enforce strong passphrases/passwords and phishing-resistant multi-factor authentication

   d. limit and control administrator privileges

   e. implement automated access monitoring processes to detect malicious activity.

2. **Endpoint security**

   Entities should:

   a. implement effective controls against malware

   b. promptly identify and address known vulnerabilities

   c. control installation of software on workstations, servers and mobile devices

   d. prevent unapproved applications and macros from executing

   e. enforce minimum baseline controls for personal or third-party devices connecting to their systems

   f. implement controls to prevent impersonations and detect/prevent phishing emails

   g. review and harden server and workstation configurations.

3. **Human resources security**

   Entities should ensure that:

   a. pre-employment screening is conducted for key positions

   b. confidentiality/non-disclosure requirements are in place and understood by individuals

   c. termination procedures are in place and followed to ensure timely access cancellation and return of assets

   d. ongoing security awareness training programs are in place and completed by all staff.

4. **Network security**

   Entities should:

   a. implement secure administration processes for network devices

   b. regularly review their network security controls through penetration tests

   c. segregate their network

   d. prevent unauthorised devices from connecting to their network

     e.   adequately secure wireless networks.

5.   Information security framework

Entities should:

a.   maintain clear information and cyber security policies and governance structures to oversee and direct IT operations and cyber security

b.   conduct regular assessments or gain comfort through assurance reports

c.   obtain and review service organisation controls (SOC2) report or equivalent when they use software-as-a-service (SaaS) application for key systems including payroll and finance

d.   classify information and implement data loss prevention controls.

6.   Business continuity

Entities should maintain up-to-date business continuity, disaster recovery and incident response plans and regularly test them.

7.   IT operations

Entities should:

a.   implement appropriate IT incident management processes

b.   regularly monitor supplier performance

c.   perform regular reviews of inventory assets

d.   have formal service level agreements with suppliers.

8.   Physical security

Entities should:

a.   implement effective physical access controls to prevent unauthorised access

b.   maintain environmental controls to prevent damage to IT infrastructure arising from heat, moisture, fire and other hazards

c.   gain assurance that third-party providers manage their data centres appropriately.

9.   Change management

Entities should:

a.   consistently apply change control processes when making changes to their IT systems

b.   assess and test changes before implementation to minimise errors

c.   maintain change control documentation

d.   implement controls to detect unauthorised changes.

10. Risk management

Entities should:

a.   understand their information assets and apply controls based on their value

b.   ensure IT, information and cyber security risks are identified, assessed and treated within appropriate timeframes

c.   provide executive oversight and remain vigilant against the risks of internal and external threats.

In accordance with section 7.12A of the *Local Government Act 1995*, local government entities should prepare a report on any matters identified as significant in the local government's audit report[9]. The report should be given to the Minister for Local Government within three months of the local government receiving the audit report and published on the local government's website.

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[9] An audit report includes the independent auditor's opinion and the auditor's management report (interim and final management letters) as described in regulation 10 of Local Government (Audit) Regulations 1996. Further information on what is an audit report is available on our website (https://audit.wa.gov.au/resources/local-government/faqs/#faq-21828).

Auditor General's 2023-24 reports

Number	Title	Date tabled
16	Local Government 2022-23 – Information Systems Audit Results	27 May 2024
15	State Government Advertising	15 May 2024
14	State Government 2022-23 – Information Systems Audit	12 April 2024
13	Provision of Supplementary Information to the Standing Committee on Estimates and Financial Operations – Opinions on Ministerial Notifications	5 April 2024
12	Digital Identity and Access Management – Better Practice Guide	28 March 2024
11	Funding for Community Sport and Recreation	21 March 2024
10	State Government 2022-23 – Financial Audit Results	20 December 2023
9	Implementation of the Essential Eight Cyber Security Controls	6 December 2023
8	Electricity Generation and Retail Corporation (Synergy)	8 November 2023
7	Management of the Road Trauma Trust Account	17 October 2023
6	2023 Transparency Report: Major Projects	2 October 2023
5	Triple Zero	22 September 2023
4	Staff Exit Controls for Government Trading Enterprises	13 September 2023
3	Local Government 2021-22 – Financial Audit Results	23 August 2023
2	Electricity Generation and Retail Corporation (Synergy)	9 August 2023
1	Requisitioning of COVID-19 Hotels	9 August 2023

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Office of the Auditor General
for Western Australia

Risk Management

6 Monthly Dashboard Report

Shire of Dardanup

Risk Management Dashboard Report

Provided in the table below is an up to date *'Dashboard Report'* of the current actions that have been identified by management. These actions are assigned to responsible officers as a task and are regularly monitored by the Corporate Excellence and Compliance Officer.

SHIRE OF DARDANUP
Risk Dashboard

Inherent Risk   Residual Risk
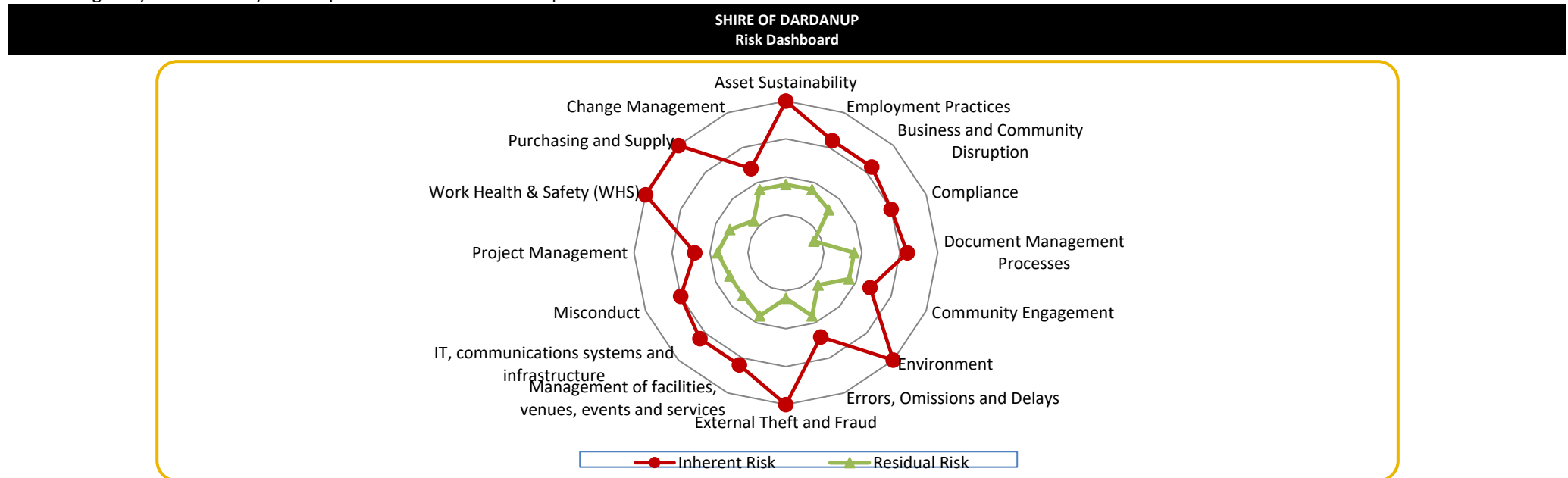
Asset Sustainability	Risk Rating		Risk Evaluation	
	Inherent Risk	**Extreme**	**Control effectiveness**	**Adequate**
	Residual Risk	**Moderate**	**Risk Acceptance**	**Monitor**
	Risk Responsibility		**Manager Operations**	

Failure or reduction in service of infrastructure assets, plant, equipment, or machinery.

Current Treatment Plan (Action)	Due Date	Responsibility
Develop Maintenance Plans	Jun-24	Manager Operations
Asset Management Implementation Program – program for delivery of Asset Management documentation	Jun-27	Manager Assets
Review the database for property information of leased facilities	Dec-24	Manager Governance

Employment Practices	Risk Rating		Risk Evaluation	
	Inherent Risk	**High**	**Control effectiveness**	**Effective**
	Residual Risk	**Moderate**	**Risk Acceptance**	**Monitor**
	Risk Responsibility		**Manager HR**	

Failure to effectively manage human resources (full-time, part-time, casuals, temporary and volunteers).

Current Treatment Plan (Action)	Due Date	Responsibility
Review Competency Framework (Staff Training)	Jun-25	HR Coordinator

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SHIRE OF DARDANUP
Risk Dashboard

Business and Community Disruption	Risk Rating		Risk Evaluation	
	Inherent Risk	High	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Monitor
	Risk Responsibility		Manager Information Services	

Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities.

Current Treatment Plan (Action)	Due Date	Responsibility
IT Disaster Recovery Plan - review required of specific recovery items and scenarios to fully test the effectiveness of the Plan	Jun-24	Cyber Security Administrator
Draft IT Disaster Recovery run sheets	Jun-24	Cyber Security Administrator / IT Team Leader
Training of replacement Recovery Co-ordinators	Jun-24	Coordinator – Health, Emergency & Ranger Services
Training of Fire Wardens and Update of Emergency Structure in new Shire of Dardanup Library, Administration and Community Building	Jun-24	WHS Officer

Compliance	Risk Rating		Risk Evaluation	
	Inherent Risk	High	Control effectiveness	Effective
	Residual Risk	Low	Risk Acceptance	Accept
	Risk Responsibility		Manager Financial Services	

Failure to correctly identify, interpret, assess, respond, and communicate laws and regulations as a result of an inadequate compliance framework.

Current Treatment Plan (Action)	Due Date	Responsibility
UV/GRV Property Use Review/Rates Health Check Review	Jun-25	Manager Financial Services
Create a documented process for change in property use (ie Development Application) and how this can be communicated from Town Planning to the Rates Department	Jul-24	Manager Financial Services

Document Management Processes	Risk Rating		Risk Evaluation	
	Inherent Risk	High	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Monitor
	Risk Responsibility		Manager Information Services	

Failure to adequately capture, store, archive, retrieve, provide, or dispose of documentation.

Current Treatment Plan (Action)	Due Date	Responsibility
Completion of Retroscan Project to improve physical security of documents	Jun-25	Manager Information Services
TARDIS refresher training	Dec-24	Manager Information Services

Community Engagement	Risk Rating		Risk Evaluation	
	Inherent Risk	High	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Monitor
	Risk Responsibility		Manager Community Development	

Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and Elected Members.

Current Treatment Plan (Action)	Due Date	Responsibility
Customer Service Charter Review	Nov-24	Manager HR

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SHIRE OF DARDANUP
Risk Dashboard

Environment

Risk Rating		Risk Evaluation	
Inherent Risk	Extreme	Control effectiveness	Adequate
Residual Risk	Moderate	Risk Acceptance	Monitor
Risk Responsibility		Manager Operations	

Inadequate prevention, identification, enforcement, and management of environmental issues.

Current Treatment Plan (Action)	Due Date	Responsibility
Nil		

Errors, Omissions and Delays

Risk Rating		Risk Evaluation	
Inherent Risk	High	Control effectiveness	Effective
Residual Risk	Moderate	Risk Acceptance	Monitor
Risk Responsibility		Manager HR	

Errors, omissions, or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff.

Current Treatment Plan (Action)	Due Date	Responsibility
Nil		

External Theft and Fraud

Risk Rating		Risk Evaluation	
Inherent Risk	Extreme	Control effectiveness	Effective
Residual Risk	Moderate	Risk Acceptance	Monitor
Risk Responsibility		Manager Financial Services	

Loss of funds, assets, data, or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic), for the purposes of fraud, malicious damage, or theft.

Current Treatment Plan (Action)	Due Date	Responsibility
Nil		

Management of facilities, venues, events, and services

Risk Rating		Risk Evaluation	
Inherent Risk	High	Control effectiveness	Effective
Residual Risk	Moderate	Risk Acceptance	Monitor
Risk Responsibility		Manager Community Development	

Failure to effectively manage the day-to-day operations of facilities, venues, and events.

Current Treatment Plan (Action)	Due Date	Responsibility
Nil		

Misconduct

Risk Rating		Risk Evaluation	
Inherent Risk	High	Control effectiveness	Effective
Residual Risk	Moderate	Risk Acceptance	Monitor
Risk Responsibility		Manager Financial Services	

Intentional activities in excess of authority granted to an employee, which circumvent endorsed policies, procedures, or delegated authority

Project Management

Risk Rating		Risk Evaluation	
Inherent Risk	High	Control effectiveness	Adequate
Residual Risk	Moderate	Risk Acceptance	Monitor
Risk Responsibility		Manager Operations	

Inadequate analysis, design, delivery, and reporting of projects.

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SHIRE OF DARDANUP		
Risk Dashboard		

Current Treatment Plan (Action)	Due Date	Responsibility
Review of Debit Card Process and Policy	Jun-24	Manager Financial Services

Current Treatment Plan (Action)	Due Date	Responsibility
Standardise a formal structure for all projects from conception to completion (Project Management Framework)	Jun-24	Director Infrastructure Services

IT, communications systems, and infrastructure	Risk Rating		Risk Evaluation	
	Inherent Risk	High	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Accept
	Risk Responsibility		**Manager Information Services**	

Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community.

Purchasing and Supply	Risk Rating		Risk Evaluation	
	Inherent Risk	Extreme	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Monitor
	Risk Responsibility		**Manager Operations**	

Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for operations.

Current Treatment Plan (Action)	Due Date	Responsibility
Develop IT/IS Service Management	Dec-24	IT Team Leader/MIS/BS/IDS

Current Treatment Plan (Action)	Due Date	Responsibility
Examine appropriate framework (inclusive of resourcing and reporting) for contract management	Dec-24	DCEO
Implement a Staff Training and/or Awareness Program regarding Contractor Insurance/Induction	Dec-24	WHS Officer/Manager HR

Work Health & Safety (WHS)	Risk Rating		Risk Evaluation	
	Inherent Risk	Extreme	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Monitor
	Risk Responsibility		**Manager HR**	

Non-compliance with the Workplace Health & Safety Act, associated Regulations, and standards.
It is also the inability to ensure the physical security requirements of staff, contractors, and visitors.

Change Management	Risk Rating		Risk Evaluation	
	Inherent Risk	High	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Monitor
	Risk Responsibility		**Manager HR**	

Inadequate understanding of change management. This includes the inability to prepare, support, and help individuals and teams in making organisational change.

Current Treatment Plan (Action)	Due Date	Responsibility

Current Treatment Plan (Action)	Due Date	Responsibility
Review required to assess what processes are currently in place to manage change in the organisation. This will assist with developing a Change Management Framework and to what extent this can be resourced (or alternatively requires resourcing).	Jun-25	Manager HR

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RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Biannual Risk Management Dashboard Report

RISK THEME PROFILE:

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

RISK ASSESSMENT CONTEXT: Strategic

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failure to fulfil compliance obligations pursuant to the Local Government (Audit) Regulations 1996, Regulation 17.	Moderate (3)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council's reputation could be seen in a negative light for not adhering to its requirement to fulfil duties and functions that are prescribed in legislation.	Moderate (3)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Update Report – 2023/2024 Regulation 17 Review

RISK THEME PROFILE:

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

RISK ASSESSMENT CONTEXT: Strategic

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATEMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failure to fulfil obligations pursuant to the *Local Government (Audit) Regulations 1996*, Regulation 17.	Moderate (3)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council's reputation could be seen in a negative light for not adhering to its requirement to fulfil duties and functions that are prescribed in legislation.	Moderate (3)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

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RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Audit Entrance Meeting

RISK THEME PROFILE:

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

RISK ASSESSMENT CONTEXT: Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATEMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Risk that Council is non-compliant in providing information as requested by the Office of the Auditor General, as detailed in the Responsibilities of the Audit.	Minor (2)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Interim Audit Update								
RISK THEME PROFILE:								
3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)								
RISK ASSESSMENT CONTEXT: Operational								

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATEMENT OR CONTROL		
		CONSEQUENCE	**LIKELIHOOD**	**INHERENT RISK RATING**		**CONSEQUENCE**	**LIKELIHOOD**	**RESIDUAL RISK RATING**
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Risk that Council is non-compliant in providing information as requested by the Office of the Auditor General, as detailed in the Responsibilities of the Audit.	Minor (2)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.