



Minutes

Audit, Risk and Improvement Committee

Monday 16 March 2026 6:00 pm



Table of Contents

Official opening, welcome and acknowledgement	3
Attendance, apologies and leave of absence.....	3
Attendance.....	3
Apologies	3
Leave of absence	3
Disclosures of interest by members	3
Responses to previous public questions taken on notice.....	4
Public question time	4
Deputations.....	4
Presentations.....	4
Confirmation of minutes	4
Committee member communication.....	4
Reports and recommendations from officers.....	5
Governance and Compliance	5
ARIC2603-1 AUDIT ACTIONS UPDATE - FEBRUARY 2026	5
ARIC2603-2 EMERGING ISSUES REPORT - FEBRUARY 2026	9
Finance	11
ARIC2603-3 INFORMATION REPORT - PURCHASE CARD HOLDERS.....	11
ARIC2603-4 PROCUREMENT POLICY EXEMPTIONS NOVEMBER 2025 TO FEBRUARY 2026.....	13
ARIC2603-5 TENDERS AWARDED UNDER DELEGATION NOVEMBER 2025 TO FEBRUARY 2026.....	17
ARIC2603-6 OVERDUE DEBTORS REPORT AS AT FEBRUARY 2026	21
Health, Safety and Environment	28
Legal, Reputation and Brand.....	28
Motion of which previous notice has been given	28
Urgent business	28
Late items	28
Confidential business	28
Closure	28



Official opening, welcome and acknowledgement

The Presiding Member declared the meeting open at 6:03 pm.

Attendance, apologies and leave of absence

Attendance

Mr Ben Lawver	Mayor
Cr Fedele Camarda	Deputy Mayor/Central Ward
Cr Frank Mofflin	East Ward
Cr Andrew Sullivan	Coastal Ward/Deputy Member
Ms Hayley Manser	Independent Member/Presiding Member
Mr Brad Pearce	Independent Member/Deputy Presiding Member
Mr Glen Dougall	Chief Executive Officer
Mr Matt Hammond	Director City Business
Mr Pete Stone	Director Creative Arts and Community
Mr Graham Tattersall	Director Infrastructure
Ms Melody Foster	Manager Governance
Mr Aaron Dolin	Governance and Risk Officer
Ms Donna Ross	Meeting Support Officer

There were no members of the public and no members of the press in attendance.

Apologies

Cr Pip Slaughter	East Ward
Cr Ingrid van Dorssen	North Ward

Leave of absence

Nil.

Disclosures of interest by members

Nil.

Responses to previous public questions taken on notice

Nil.



Public question time

Nil.

Deputations

Nil.

Presentations

Nil.

Confirmation of minutes

COMMITTEE DECISION

Moved: Cr Frank Mofflin

Seconded: Cr Fedele Camarda

The Audit, Risk and Improvement Committee confirm the minutes of the Audit, Risk and Improvement Committee meeting dated 1 December 2025.

Carried: 6/0

For:

**Ms Hayley Manser, Mr Brad Pearce, Mayor Ben Lawver,
Cr Fedele Camarda, Cr Frank Mofflin and Cr Andrew Sullivan**

Against:

Nil

Committee member communication

Nil.



Reports and recommendations from officers Governance and Compliance

ARIC2603-1 AUDIT ACTIONS UPDATE - FEBRUARY 2026

Meeting date:	16 March 2026
Responsible officer:	Director City Business
Voting requirements:	Simple Majority Required
Attachments:	1. CONFIDENTIAL - Audit Action Register

SUMMARY

This report provides an update on the status of actions arising from annual audits carried out in line with statutory requirements.

The report requests the Council receive and note the current list of audit actions and status associated with each.

BACKGROUND

Currently the City of Fremantle participates in or undertakes the following audits as required under the *Local Government Act 1995*:

- Audit of annual financial statements
- Audit of General computer controls and information systems
- Audit of Financial management (Regulation 5)
- Audit of general systems, procedures and controls (Regulation 17)

The Financial Audit and General Computer Controls Audit are carried out by the Office of the Auditor General (OAG) and assess both financial and information technology related compliance and controls.

The Regulation 5 and Regulation 17 audits are carried out by external auditors engaged by the City.

The OAG also carries out Performance audits from time to time on topics selected by the Auditor General. These audits assess the efficiency and effectiveness of entity activities, services and programs.

Each audit results in a series of recommendations being made by the auditor, which the City reviews, tracks and actions accordingly. Recommendations are



rated based on risk and severity and the city prioritises any remediation required on that basis.

The audit register, as provided in confidential attachment 1, provides information regarding the status of each action and progress associated with each.

FINANCIAL IMPLICATIONS

Nil.

LEGAL IMPLICATIONS

The City considers and actions audit recommendations in line with its requirements under the *Local Government Act 1995*.

If the Auditor General or a local government's appointed auditor reports a significant matter in an audit report, section 7.12A of the *Local Government Act 1995* (the Act) requires a response from the local government.

The requirements of this response are:

1. Upon receipt of the auditor's report, the local government must prepare a report for its Audit Committee to address the significant matters raised and outline what action(s) the local government has taken or intends to take in respect of each of the matters raised.
2. The Audit Committee minutes and the report to the Minister are referred to Council for proper review and endorsement of any proposed actions.
3. Within 3 months of receipt of the auditor's report, a copy of the Council-endorsed report must be provided to the Minister.
4. Within 14 days of providing a copy of the report to the Minister, a copy must be published on the local government's website.

STRATEGIC IMPLICATIONS

This is in keeping with the City of Fremantle's Strategic Community Plan 2024 – 2034:

Corporate - Lead and empower the organisation to deliver the vision of 'strong reputation, stronger future'



- Support the City through financial, procurement and revenue functions whilst ensuring legislative compliance and providing excellent customer service.

CONSULTATION

Audit recommendations are implemented and actioned in consultation with auditors to ensure accurate interpretation and understanding of audit recommendations.

OFFICER COMMENT

The audit action register has been developed as part of the continuous improvement of the City's management and reporting of audit activities and findings.

The audit action register provides a summary report of all the current open audit findings, recommendations, and progress comments from the various audit activities.

Noting that full audit reports are presented to the Audit and Risk Management Committee upon completion of each audit, the register provides an ongoing summary update on status and includes the following information:

- The core finding identified by the relevant audit.
- The associated risk rating as identified by the auditor.
- The auditor's core recommended actions.
- The officer responsible for implementing the action.
- Indications of which audits resulted in the core finding, whether it be the OAG financial, performance or IT audits, Regulation 5 or 17.
- Comments on progress made, and current status of action being taken by the City.
- Estimated completion date and actual completion date for the items that have been resolved.

In the audit register presented to the June 2025 Audit and Risk Committee, 18 outstanding items were reported. Eleven were completed by December 2025. Since then, two more items were resolved and 14 new items were added. A total of 19 items remain outstanding. The majority of these are on track to be addressed and closed out prior to the end of June 2026.

Summary of outstanding items:

- 12 items relate to the OAG GCC (IT) Audit:



- one finding assessed as significant;
- nine findings assessed as moderate;
- two findings assessed as minor.
- One item relates to the OAG Performance Audit – Management of Purchasing Cards:
 - one finding assessed as moderate.
- Eight items relate to the Regulation 17 Audit:
 - one finding assessed as high;
 - three findings assessed as moderate;
 - two findings assessed as minor;
 - one finding assessed as improvement opportunity.

VOTING AND OTHER REQUIREMENTS

Simple Majority Required

COMMITTEE RECOMMENDATION ITEM ARIC2603-1 **(Officer's recommendation)**

Moved: Mayor Ben Lawver

Seconded: Cr Andrew Sullivan

Council receive the updated Audit Actions Register as provided in confidential attachment 1.

Carried: 6/0

For:

**Ms Hayley Manser, Mr Brad Pearce, Mayor Ben Lawver,
Cr Fedele Camarda, Cr Frank Mofflin and Cr Andrew Sullivan**

Against:

Nil



ARIC2603-2 EMERGING ISSUES REPORT - FEBRUARY 2026

Meeting date: 16 March 2026
Responsible officer: Manager Governance
Voting requirements: Simple Majority Required
Attachments: 1. CONFIDENTIAL - Emerging Issues Summary Report

SUMMARY

This report highlights the relevant issues which are either current or emerging and may significantly affect the operation, financial, legal, or reputational operation of the City.

These matters are raised to inform the committee of any significant issues identified by officers and allow for any further feedback or questions on the actions currently being taken or under consideration to address and resolve them.

BACKGROUND

Part of the role of the Audit, Risk and Improvement Committee is to be aware of any significant financial, political, and corporate issues being identified by the organisation and to understand, review or advise on the possible actions to address these.

FINANCIAL IMPLICATIONS

Some of the issues and potential mitigation actions outlined in this report may include financial implications for the City. Order of magnitude estimates of financial implications based on information available at the time of the report is included in the issues table attached.

LEGAL IMPLICATIONS

The City actively seeks legal advice and support where issues and risks identified have potential legal implications.

STRATEGIC IMPLICATIONS

This is in keeping with the City of Fremantle's Strategic Community Plan 2024 – 2034:



Corporate - Lead and empower the organisation to deliver the vision of 'strong reputation, stronger future'

- Enable the City to maintain legislative compliance and accountability for organisational decision making.

CONSULTATION

Nil.

OFFICER COMMENT

The table provided in confidential attachment 1 identifies the current or emerging issues which are considered significant by the organisation. Some are in action, and some are under review by the organisation and will continue to be updated to the Audit, Risk and Improvement Committee over time.

In conjunction with the organisation's Risk Management Framework, the City's issues log will provide a consistent and effective means of tracking, managing, and resolving significant issues.

The City's emerging issues log is populated and maintained by officers. This document is maintained live in the City's corporate document management system and is reviewed and discussed by the Executive Leadership Team as a standing agenda item monthly.

VOTING AND OTHER REQUIREMENTS

Simple Majority Required

COMMITTEE RECOMMENDATION ITEM ARIC2603-2
(Officer's recommendation)

Moved: Cr Frank Mofflin

Seconded: Cr Andrew Sullivan

Council receive the Emerging Issues report up to February 2026 as detailed in confidential attachment 1.

Carried: 6/0

For:

**Ms Hayley Manser, Mr Brad Pearce, Mayor Ben Lawver,
Cr Fedele Camarda, Cr Frank Mofflin and Cr Andrew Sullivan**

Against:

Nil

10/28



Finance

ARIC2603-3 INFORMATION REPORT - PURCHASE CARD HOLDERS

Meeting date:	16 March 2026
Responsible officer:	Director City Business
Voting requirements:	Simple Majority Required
Attachments:	1. Active Purchase Cards

At the September 2025 meeting of the Audit, Risk and Improvement Committee (ARIC), Council requested a list of purchase card holders to be provided to the next meeting of the ARIC (ARMC2509-1). In response to that request a list of purchase card holders has been provided in Attachment 1.

Purchase Cards are used and issued in accordance with the requirements of the City's procurement policy and the relevant guidelines within the associated Procurement Procedures Manual.

The use of purchase cards is limited to purchases where:

- The total value of the purchase does not exceed \$1,000; and
- The establishment of a supplier agreement (or account with the supplier) is not possible or practical due to purchases with the supplier being a one off or likely to be very infrequent; or
- The only purchasing option available is via use of a purchase card Purchases requiring the use of a purchase card that exceed \$1,000 will require the approval of the relevant Director.

Where operationally appropriate, the City seeks to minimise the number of purchase cards that are issued across the organisation.

Issuing of purchase cards is be subject to cardholders demonstrating the ability to meet the requirements of the procurment policy and the relevant guidelines within the Procurement Procedures Manual.

Purchase cards are only issued as per the criteria outlined in the Procurement Procedures and Guidelines, and is subject to cardholders demonstrating the ability to meet those requirements. Approval from the Director Corporate Services or CEO is required prior to a purchasing card being issued.

The Policy also requires purchase card holders to have regard for what is generally considered to be appropriate and reasonable when making food,



beverage, alcohol and hospitality related purchases. These purchases are only to be for the purpose of carrying out official activities of the City, and should adhere to value for money principles outlined in the policy.

Purchase cards can be cancelled or revoked as per the criteria outlined in in the Procurement Procedures and Guidelines.

There are currently 38 active purchase card holders at the City of Fremantle, with 2 additional cards currently in the process of cancellation and reissued due to staff changeover in those positions. As such there is typically up to 40 cardholders at any given time.

VOTING AND OTHER REQUIREMENTS

Simple Majority Required

COMMITTEE RECOMMENDATION ITEM ARIC2603-3 **(Officer's recommendation)**

Moved: Mayor Ben Lawver

Seconded: Cr Frank Mofflin

Council receive the information relating to purchase card holders as provided in attachment 1.

Carried: 6/0

For:

**Ms Hayley Manser, Mr Brad Pearce, Mayor Ben Lawver,
Cr Fedele Camarda, Cr Frank Mofflin and Cr Andrew Sullivan**

Against:

Nil



ARIC2603-4 PROCUREMENT POLICY EXEMPTIONS NOVEMBER 2025 TO FEBRUARY 2026

Meeting date: 16 March 2026
Responsible officer: Director City Business
Voting requirements: Simple Majority Required
Attachments: 1. Purchasing Policy Exemptions November 2025-
January 2026

SUMMARY

The purpose of this report is to inform Council of purchases made by the City that were exempted from the requirements of the Procurement Policy, during the period November 2025 and January 2026.

This report recommends that Council receive the Procurement Policy Exemptions report from November 2025 to February 2026.

BACKGROUND

The City's Procurement Policy outlines the requirements and decision-making process for each Policy threshold. The Policy also contains a list of tender exemptions (exempt under Regulation 11(2) of the *Local Government (Functions and General) Regulations 1996*) and other Policy exemptions.

The City's Purchasing Policy was amended in August 2025, with Council adopting the new Procurement Policy (C2508-22). The updated procurement policy reflects the consideration of best practice procurement principles, the City's obligations under the *Local Government Act 1995*, and independent advice sought from procurement professionals. It also recognises and responds to the City's ongoing work to develop and maintain efficient, responsive and thorough business processes that improve City response times, supplier experience and ensure compliance.

Under this policy all exemptions applied by the City are to be reported to the Audit and Risk Management Committee.

FINANCIAL IMPLICATIONS

Nil.

LEGAL IMPLICATIONS

Nil.



STRATEGIC IMPLICATIONS

This is in keeping with the City of Fremantle’s Strategic Community Plan 2024 – 2034:

Corporate - Lead and empower the organisation to deliver the vision of 'strong reputation, stronger future'

- Support the City through financial, procurement and revenue functions whilst ensuring legislative compliance and providing excellent customer service.

CONSULTATION

Nil.

OFFICER COMMENT

November 2025

The total value of spending exempt from the City of Fremantle Procurement Policy was **\$146,834.00** for the month of November 2025.

The value of exemptions by category is:

Exemption Category	Value
Purchases from Original Equipment Manufacturers (OEM)	\$0.00
Specialist Legal or Consultant Advice	\$0.00
Sole Source of Supply	\$49,959.00
Fixed or Statutory Cost	\$50,000.00
Software License Renewal	\$0.00
Subscriptions	\$46,875.00
Total	\$146,834.00

Details regarding individual exemptions can be found in Attachment 1.

December 2025

The total value of spending exempt from the City of Fremantle Procurement Policy was **\$755,610.00** for the month of December 2025.



The value of exemptions by category is:

Exemption Category	Value
Purchases from Original Equipment Manufacturers (OEM)	\$0.00
Specialist Legal or Consultant Advice	\$30,000.00
Sole Source of Supply	\$666,000.00
Fixed or Statutory Cost	\$0.00
Software License Renewal	\$89,610
Total	\$785,610.00

Details regarding individual exemptions can be found in Attachment 1.

January 2026

The total value of spending exempt from the City of Fremantle Procurement Policy was **\$31,977.00** for the month of January 2026.

The value of exemptions by category is:

Exemption Category	Value
Purchases from Original Equipment Manufacturers (OEM)	\$0.00
Specialist Legal or Consultant Advice	\$31,977.00
Sole Source of Supply	\$0.00
Fixed or Statutory Cost	\$0.00
Software License Renewal	\$0.00
Total	\$31,977.00

Details regarding individual exemptions can be found in Attachment 1.

VOTING AND OTHER REQUIREMENTS

Simple Majority Required



COMMITTEE RECOMMENDATION ITEM ARIC2603-4
(Officer's recommendation)

Moved: Mr Brad Pearce

Seconded: Cr Fedele Camarda

Council receive the information report on Procurement Policy Exemptions for November 2025 to February 2026.

Carried: 6/0

For:

**Ms Hayley Manser, Mr Brad Pearce, Mayor Ben Lawver,
Cr Fedele Camarda, Cr Frank Mofflin and Cr Andrew Sullivan**

Against:

Nil



ARIC2603-5 TENDERS AWARDED UNDER DELEGATION NOVEMBER 2025 TO FEBRUARY 2026

Meeting date: 16 March 2026
Responsible officer: Director City Business
Voting requirements: Simple Majority Required
Attachments: Nil

SUMMARY

The purpose of this report is to summarise tenders awarded under delegation by various delegated Officers and Committees during the period November 2025 to February 2026.

This report recommends that Council receive the report on tenders awarded under delegation between November 2025 to February 2026.

BACKGROUND

Tenders awarded by the City are awarded under the following delegations, approved at Council on 25 June 2025 (C2506-15):

Delegated Authority	Amount of Delegation
Ordinary Meeting of Council	\$1,000,000+ (if within budget)
CEO	Up to \$1,000,000
Directors	Up to \$500,000

Items identified under 'Officer Comment' of this report detail tenders awarded under delegation.

FINANCIAL IMPLICATIONS

All tenders were awarded in line with the adopted 2025-26 budget.

LEGAL IMPLICATIONS

All tenders awarded met the requirements of Regulations 11A – 24AJ of the *Local Government (Functions and General) Regulations 1996* and S3.57 of the *Local Government Act 1995*.



Under delegation 2.11 Expressions of interest and tenders, of the City’s Register of Delegated Authority 2025-26, the Chief Executive Officer is required to report the use of this delegation to the Audit and Risk Management Committee.

STRATEGIC IMPLICATIONS

This is in keeping with the City of Fremantle’s Strategic Community Plan 2024 – 2034:

Corporate - Lead and empower the organisation to deliver the vision of 'strong reputation, stronger future'

- Support the City through financial, procurement and revenue functions whilst ensuring legislative compliance and providing excellent customer service.

CONSULTATION

Nil.

OFFICER COMMENT

Below is a list of tenders awarded under delegation between November 2025 and February 2026.

November 2025

Tender Description	Procurement Method	Awarded By	Contractor(s)	Contract Term	Contract Value
FCC685/25 - WFAC Alcohol and non-alcohol beverages	Public Tender (Panel Agreement)	Director	The Beer Farm Pty Ltd and The Trustee for JayJane Trust, The Trustee for JayMark Trust, The Trustee for TobyMeg Trust	Up to 2 years	\$481,000

December 2025

Tender Description	Procurement Method	Awarded By	Contractor(s)	Contract Term	Contract Value
FCC694/25 – Cleaning Services at WCC, Library,	Public Tender	Council	Uniting Global Pty Ltd	Up to 5 years	\$1,613,000



Town Hall and Visitor Centre					
FCC695/25 - Destination Marketing Campaign & Business Grants Program	Public Tender	Director	Detail Marketing Communications Pty Ltd	Up to 14 months	\$360,000
FCC684/25 - Electrical Services	Public Tender	Council	Surun Services	Up to 7 years	\$4,200,000
FCC682/25 - Stage 3 & 4 Town Hall Service Upgrades - Heritage Architectural Services	Public Tender	Director	Dar Studio Pty Ltd	Up to 7 months	\$328,000

January 2026

Tender Description	Procurement Method	Awarded By	Contractor(s)	Contract Term	Contract Value
RFQ68125 - Fremantle Arts Centre - Creative Hub Construction Works	Public Tender (declined offers) Direct Request for Quote	CEO	Molivi Construction Pty Ltd	Up to 5 months	\$898,000
WFCC132/25 - Provision of consumable hardware	WALGA Tender Exempt Request for Quote	Director	Bunnings Group Limited	Up to 5 years	\$350,000

February 2026

Tender Description	Procurement Method	Awarded By	Contractor(s)	Contract Term	Contract Value
FCC683/25 - Provision of Uniforms & Specialised Personal Protective Equipment (PPE) for Operations Staff	Public Tender	Director	Thorny Devil Access Pty Ltd	Up to 5 years	\$483,000



FCC698/25 – M-Files License Renewal	Public Tender	CEO	Cadmus Consulting Pty Ltd	Up to 3 years	\$507,000
FCC693/25 – HVAC Services	Public Tender	Council	Australian HVAC Services Pty Ltd	Up to 7 years	\$2,275,000
FCC696/25 – Landscape Services	Public Tender	Council	Landscape and Maintenance Solutions Pty Ltd	Up to 4 years	\$1,213,000
FCC697/25 - Supply and Delivery of Compact Sweeper	Public Tender	Director	Enviropath Pty Ltd	One off purchase	\$240,000

VOTING AND OTHER REQUIREMENTS

Simple Majority Required

COMMITTEE RECOMMENDATION ITEM ARIC2603-5
(Officer's recommendation)

Moved: Mr Brad Pearce

Seconded: Cr Fedele Camarda

**Council received the information report on Tenders Awarded under
Delegation for November 2025 to February 2026.**

Carried: 6/0

For:

**Ms Hayley Manser, Mr Brad Pearce, Mayor Ben Lawver,
Cr Fedele Camarda, Cr Frank Mofflin and Cr Andrew Sullivan**

Against:

Nil



ARIC2603-6 OVERDUE DEBTORS REPORT AS AT FEBRUARY 2026

Meeting date:	16 March 2026
Responsible officer:	Director City Business
Voting requirements:	Simple Majority Required
Attachments:	<ol style="list-style-type: none">1. CONFIDENTIAL - Summary of Outstanding Debtors as at 28 February 20262. CONFIDENTIAL - Summary of Debtors Written Off - February 2026

SUMMARY

This Overdue Debtors Report, with confidential attachment, is provided to the Audit, Risk and Improvement Committee to report overdue debts outstanding as at 28 February 2026. The report identifies debts overdue by more than 90 days where the total value owing is greater than \$10,000.

This report recommends that Council receive the Overdue Debtors Report and acknowledge the overdue debts exceeding 90 days where the total value owing is greater than \$10,000 as at 28 February 2026.

BACKGROUND

This report provides the Audit, Risk and Improvement Committee the following information:

- The total outstanding debt aged from current to over 90 days, with comparison to the same period for the previous year.
- Delegated authority usage for waivers or write offs of debts valued at \$1,000 or above.
- A confidential attachment detailing debtor balances exceeding 90 days and \$10,000 and a summary of debts written off.
- The Debtor Day Ratio, representing the average number of days for payment collection.
-

FINANCIAL IMPLICATIONS

An allowance for impairment of receivables must be recognised in annual financial statements as a cost to the budget in the year in which the impairment is made. As at 28 February 2026, \$65,420 has been held as an allowance for impairment of sundry receivables. A total of \$40,298 in waivers or write offs has occurred during the 2025/26 financial year.



LEGAL IMPLICATIONS

Section 6.12 (1) (c) of the *Local Government Act 1995* provides authority for the Council to write off outstanding monies.

In accordance with section 5.42 and 5.44 of the *Local Government Act 1995* the following delegated authority applies:

- The Chief Executive Officer has delegated authority to write off debts (not including rates or infringement) considered unrecoverable up to \$50,000 per account where, in the opinion of the Chief Executive Officer, all other reasonable avenues of recovery have been exhausted.
- Directors and Managers have various sub-delegated authority to write off debts (not including rates or infringement) considered unrecoverable up to \$20,000 per account where, in the opinion of the Director or Manager, all other reasonable avenues of recovery have been exhausted.

All waivers or write-offs valued at \$1,000 or above, per debtor, must be reported to the Audit and Risk Management Committee.

Any amount more than \$50,000 is to be written off by Council resolution. A Council resolution authorising the write-off of any debt does not prevent Council from reinstating the debt if the future circumstances change and the debt becomes collectable.

STRATEGIC IMPLICATIONS

This is in keeping with the City of Fremantle's Strategic Community Plan 2024 – 2034:

Corporate - Lead and empower the organisation to deliver the vision of 'strong reputation, stronger future'

- Support the City through financial, procurement and revenue functions whilst ensuring legislative compliance and providing excellent customer service.

CONSULTATION

Nil.

OFFICER COMMENT

Total outstanding debts as at 28 February 2026 were \$509,476, increased from \$420,848 reported to the Audit, Risk and Improvement Committee



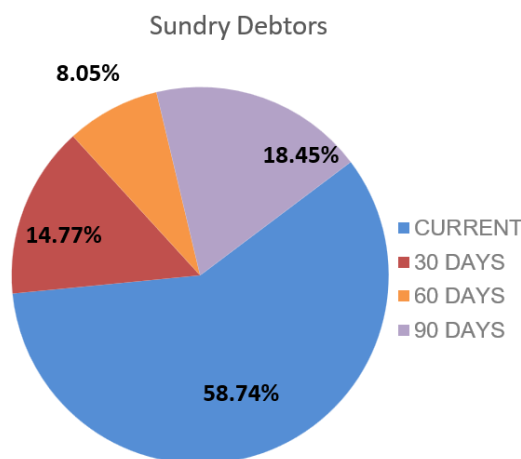
in December 2025. Debts over 90 days have decreased from \$117,161 to \$94,004 over the same period.

There is one debtor with a balance that exceeds both the 90-day threshold and the \$10,000 reporting limit. In total, they owe \$58,126, of which \$57,426 is more than 90 days overdue. Further individual debtor details are included in the confidential attachment.

A breakdown of aged debt for the current period compared to prior year is tabled below.

Period Ending February 2026	Current	30 Days	60 Days	90+ Days	Total
Feb 2026 Total Debtors	59%	15%	8%	18%	100%
Feb 2026 Excl. Commercial Properties	34%	22%	29%	15%	100%
	46,256	29,851	38,855	20,161	135,123
Feb 2025 Total Debtors	49%	22%	3%	25%	100%
	336,203	151,629	22,585	170,022	680,439

The graph below shows the aged debt balances as at 28 February 2026:



Key Performance Indicators

When determining status or risk associated with outstanding debtors, officers typically consider and assess the following metrics:

- Total amount of outstanding debt
- Age of outstanding debt (and value of that debt)



City of Fremantle
Audit, Risk and Improvement Committee - Minutes
16 March 2026

- Frequency of payment of outstanding debt
- Outstanding debt per individual debtor
- Outstanding debt per type of debtor

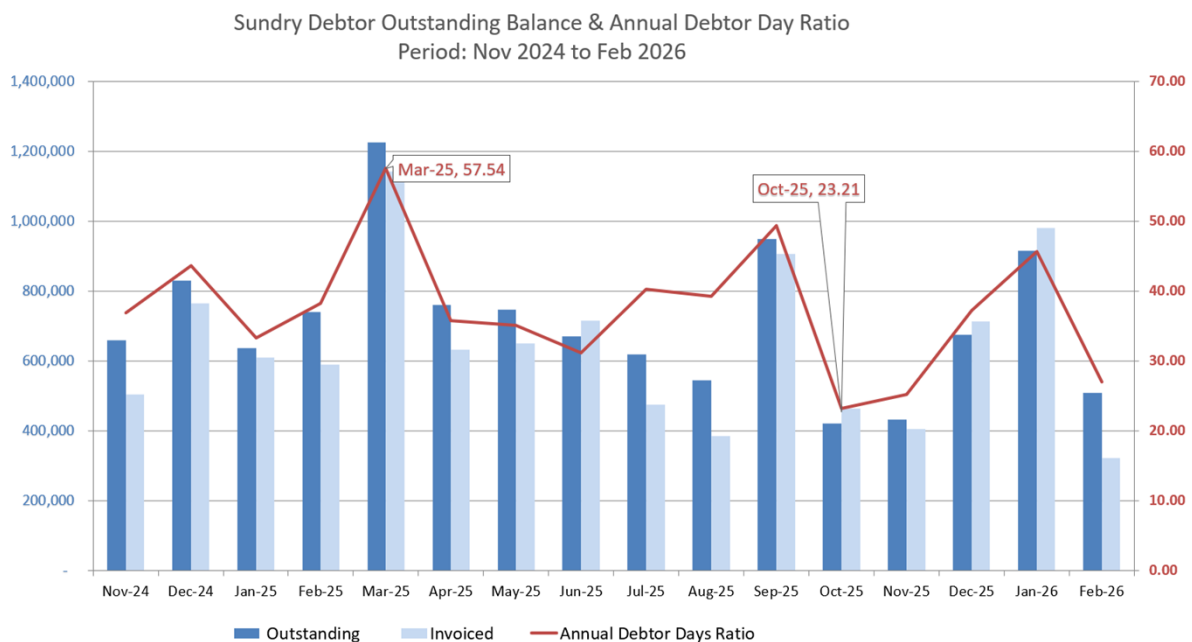
Officers consider all of these metrics alongside each other as well as the debtor day ratio to assist in providing an overarching assessment of general performance of outstanding debtors. The debtor day ratio measures how quickly cash is being collected from debtors regardless of the level of total outstanding amount of debt or the type of debt, allowing for a consistent metric that will identify periods where debtors are taking longer to pay down outstanding debt.

A number of metrics have been provided to follow that provide an initial snapshot of performance and or status of outstanding debtors to follow.

Debtor Day Ratio

The Debtor Day Ratio measures how quickly cash is being collected from debtors. The longer it takes for an organisation to collect, the greater the number of debtor days.

The following chart indicates the debtor days over the last 12 months. Debtor days have steadily decreased over the past 12 months, with a ratio of 27.05 being reported for February 2026.

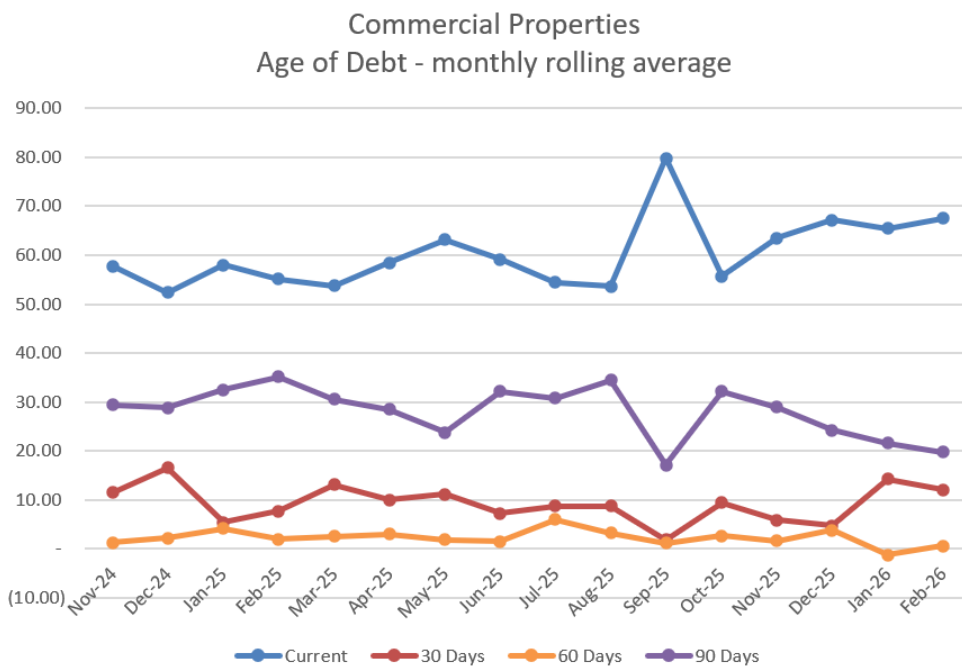




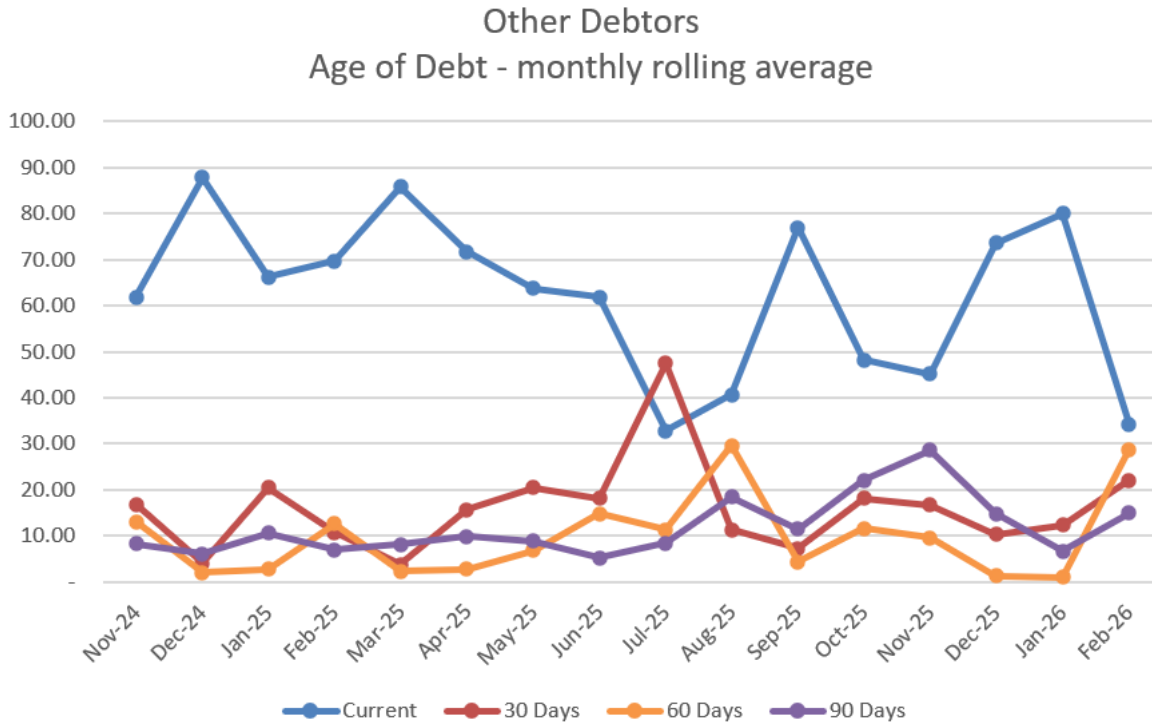
Age of Debt

The following graphs show the rolling month average of debt by age category for both Commercial and Other (non-commercial) accounts. This provides a clear view of trends in the City’s aged debt portfolio over time.

For commercial debt, 67% of debt was current as of February 2026. Debt over 90 days has decreased from 32.17% to 19.73% since the last reporting period, while debt in the 30-59 day and 60-89 day categories remains low.

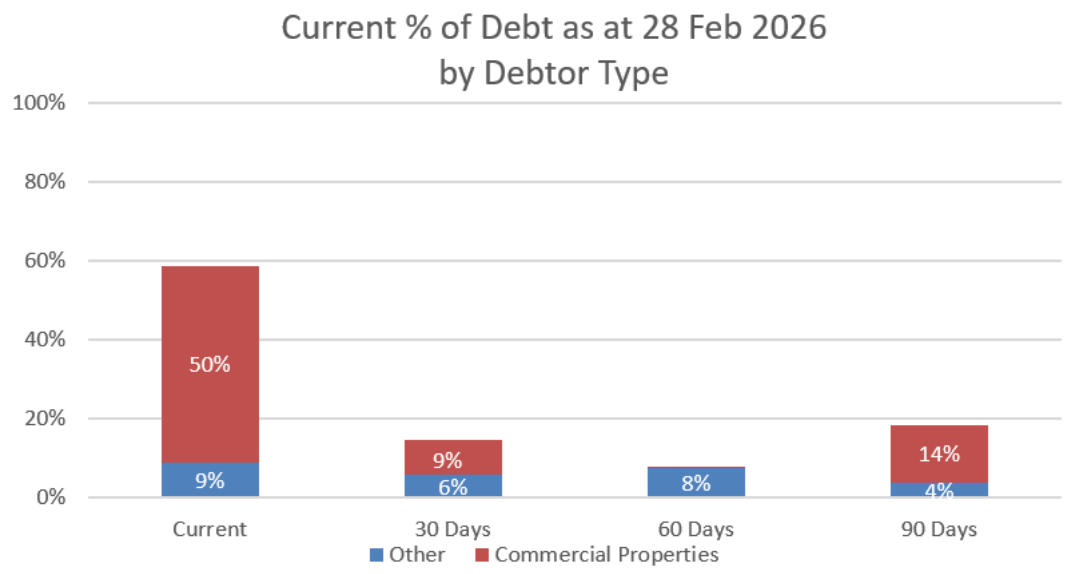


For other debtors, 34% of debt was current as of February 2026. Debt over 90 days has decreased since the last reporting period from 22.07% to 14.92%, while debt 60-89 days has increased from 11.6% to 28.75%.



The next graph shows the current value of debt by age category, split between commercial properties and other debtors. Commercial properties make up 50% of current debt and 14% of debt over 90 days, whilst other debtors make up 9% of current, and 4% of debt over 90 days.

City officers continue working with commercial tenants to provide support, including payment arrangements where appropriate.





Delegation 2.3 - Defer payment, grant a concession, waive fees and write-off of Debts

During the reported period there was one waiver/write off.

1. Write off \$17,251.45 for Debtor 2090654 Western Power Corporation Electricity Networks Corporation (refer to confidential attachment).

VOTING AND OTHER REQUIREMENTS

Simple Majority Required

COMMITTEE RECOMMENDATION ITEM ARIC2603-6
(Officer's recommendation)

Moved: Cr Frank Mofflin

Seconded: Mr Brad Pearce

Council receives the Overdue Debtors Report as at 28 February 2026, and the confidential attachments listing overdue debts exceeding 90 days with the combined value, by debtor, exceeding \$10,000 and debts written off as at 28 February 2026.

Carried: 6/0

For:

**Ms Hayley Manser, Mr Brad Pearce, Mayor Ben Lawver,
Cr Fedele Camarda, Cr Frank Mofflin and Cr Andrew Sullivan**

Against:

Nil



Health, Safety and Environment

Nil.

Legal, Reputation and Brand

Nil.

Motion of which previous notice has been given

Nil.

Urgent business

Nil.

Late items

Nil.

Confidential business

Nil.

Closure

The Presiding Member declared the meeting closed at 6:15 pm.