



SHIRE OF  
**DOWERIN**  
TIN DOG TERRITORY

# MINUTES

## Audit & Risk Committee Meeting

Held in Council Chambers  
13 Cottrell Street, Dowerin WA 6461  
22 December 2023

ABN: 35 939 977 194

P (08) 9631 1202 E [dowshire@dowerin.wa.gov.au](mailto:dowshire@dowerin.wa.gov.au)  
13 Cottrell Street, Dowerin WA 6461

 [www.dowerin.wa.gov.au](http://www.dowerin.wa.gov.au)



# Table of Contents



<b>1.</b>	<b>Official Opening</b>
<b>2.</b>	<b>Record of Attendance / Apologies / Leave of Absence</b>
<b>3.</b>	<b>Public Question Time</b>
<b>4.</b>	<b>Disclosure of Interest</b>
<b>5.</b>	<b>Confirmation of Minutes of the Previous Meetings</b>
5.1	<a href="#">Minutes of the Audit &amp; Risk Committee Meeting held on 17 July 2023</a>
<b>6</b>	<b>Presentations</b>
<b>7.</b>	<b>Officer's Reports</b>
7.1	<a href="#">2022/23 Annual Report &amp; Annual Electors Meeting</a>
<b>8.</b>	<b>Questions from Members</b>
<b>9.</b>	<b>Urgent Business Approved by the Person Presiding or by Decision</b>
<b>10.</b>	<b>Date of Next Meeting</b>
<b>11.</b>	<b>Closure</b>

Shire of Dowerin  
Audit & Risk Committee Meeting  
22 December 2023



**1. Official Opening**

The Chair welcomed those in attendance and declared the Meeting open at 9.57am.

**2. Record of Attendance / Apologies / Leave of Absence**

**Committee Members:**

Cr RI Trepp	President & Chair
Cr NP McMorran	Deputy President
Cr DP Hudson	
Cr BA Ward	
Mrs T Jones	

**Staff:**

Mr D Singe	Chief Executive Officer
Mr A Wooldridge	Deputy Chief Executive Officer
Ms K Rose	Executive & Governance Officer

**Apologies:**

**Approved Leave of Absence:** Nil

**3. Public Question Time**

Nil

**4. Disclosure of Interest**

Nil

**5. Confirmation of Minutes of the Previous Meeting(s)**

5.1 Audit & Risk Committee Meeting held on 17 July 2023

[Attachment 5.1A](#)

**Voting Requirements**



Simple Majority



Absolute Majority

**Officer's Recommendation/Resolution - 5.1**

**Moved:** Cr Ward

**Seconded:** Cr McMorran

**That, in accordance with Sections 3.18 and 5.22(2) of the *Local Government Act 1995*, the Minutes of the Audit & Risk Committee Meeting held on 17 July 2023, as presented in Attachment 5.1A, be confirmed as a true and correct record of proceedings, with an amendment to be made to the date on page 3.**

**CARRIED 5/0**

**6. PRESENTATIONS**

Nil

## 7. OFFICER'S REPORTS

### 7.1 2022/23 Annual Report & Annual Electors Meeting

# Corporate & Community Services



<b>Date:</b>	18 December 2023
<b>Location:</b>	Not Applicable
<b>Responsible Officer:</b>	Aaron Wooldridge, Deputy Chief Executive Officer
<b>Author:</b>	Kahli Rose, Executive & Governance Officer
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>
<b>Sharepoint Reference:</b>	Organisation/Corporate Management/Reporting/2022-23 Annual Report
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<b>Attachment 7.1A</b> - 2022/23 Annual Report

#### Purpose of Report

Executive Decision

Legislative Requirement

#### Summary

This Item presents the 2022/23 Annual Report & Audited Financial Report to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

#### Background

The annual financial statements for the year ended 30 June 2023 have been audited by the Auditors under the Office of the Auditor General (OAG).

The 2022/23 Annual Report which includes the audited financial report and OAG's Opinion Letter is included as an Attachment.

#### Comment

Pursuant to its Terms of Reference, it is relevant that the Audit & Risk Committee considers the 2022/23 Annual Report and where appropriate, makes recommendation(s) in respect of the report.

In accordance with Section 7.9 of the *Local Government Act 1995*, an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

1. the Mayor or President;
2. the CEO of the local government; and
3. the Minister.

The Opinion Letter included with the 2022/23 Annual Report provides an overview of the audit process and outcomes, whilst also identifying any matters that, whilst generally not material in relation to the overall audit of the financial report, are nonetheless considered relevant to the day-to-day operations of Council.

The End of Financial Year Report was received 30 November 2023. The Audit Exit Meeting took place on 29 November 2023.

### **Annual Electors Meeting**

Local governments are required to conduct an Annual Electors Meeting (AEM) not more than 56 days after adopting the Annual Report. A requirement of setting the date is that 14 days Local Public Notice is required for advertising the meeting. Provided that the 2022/23 Annual Report is endorsed by Council at its 9 January 2024 Special Council Meeting, it is recommended that the AEM be held on 13 February 2024. The date is suggested as it will be after school holidays and most families will have returned to Dowerin. It also allows enough time for the minimum 14-day notification period.

#### **Discussion with the OAG and Auditors**

Representatives from the OAG and Macri Partners Chartered Accountants conducted the Exit Interview which discussed the Opinion Letter and other relevant matters with the President, CEO and DCEO via teleconference on Wednesday 29 November 2023.

- There were no significant findings as per the attached Auditors Report.

#### **Consultation**

OAG / Auditors

David Singe, Chief Executive Officer

Aaron Wooldridge, Deputy Chief Executive Officer

Local Public Notice is required to be provided on the availability of the Annual Report and the Annual Electors Meeting.

#### **Policy Implications**

Nil

#### **Strategic Implications**

#### **Strategic Community Plan**

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government.

Outcome: 5.3

Reference: 5.3.2

#### **Asset Management Plan**

Nil

#### **Long Term Financial Plan**

Nil

## Statutory Implications

Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995* are applicable and state:

### **“5.27. Electors’ general meetings**

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors’ meetings are to be those prescribed.*

### **5.29. Convening electors’ meetings**

- (1) *The CEO is to convene an electors’ meeting by giving —*
  - (a) *at least 14 days’ local public notice; and*
  - (b) *each council member at least 14 days’ notice, of the date, time, place, and purpose of the meeting.*
- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time the notice is first given and is to continue in the prescribed way until the meeting has been held.*

### **5.53. Annual reports**

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
  - (a) *a report from the mayor or president; and*
  - (b) *a report from the CEO; and*
  - [(c), (d) *deleted*]
  - (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
  - (f) *the financial report for the financial year; and*
  - (g) *such information as may be prescribed in relation to the payments made to employees; and*
  - (h) *the auditor’s report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and*
  - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
  - (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
    - (i) *the number of complaints recorded in the register of complaints; and*
    - (ii) *how the recorded complaints were dealt with; and*
    - (iii) *any other details that the regulations may require;**and*
    - (i) *such other information as may be prescribed.*

### **5.54. Acceptance of annual reports**

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.*

*\* Absolute majority required.*

- (2) *If the auditor’s report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor’s report becomes available.”*

Regulation 3A of the *Local Government (Administration) Regulations 1996* stipulates the requirements for providing Local Public Notice and states:

**“3A. Requirements for local public notice (Act s. 1.7)**

- (1) *For the purposes of section 1.7(a), notice of a matter must be published on the local government’s official website for –*
  - (a) *the period specified in or under the Act in relation to the notice; or*
  - (b) *if no period is specified in relation to the notice – a period of not less than 7 days.*
- (2) *For the purposes of section 1.7(b), each of the following ways of giving notice of a matter is prescribed –*
  - (a) *publication in a newspaper circulating generally in the State;*
  - (b) *publication in a newspaper circulating generally in the district;*
  - (c) *publication in 1 or more newsletters circulating generally in the district;*
  - (d) *publication on the official website of the Department or another State agency, as appropriate having regard to the nature of the matter and the persons likely to be affected by it, for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days;*
  - (e) *circulation by the local government by email, text message or similar electronic means, as appropriate having regard to the nature of the matter and the persons likely to be affected by it;*
  - (f) *exhibition on a notice board at the local government offices and each local government library in the district for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days;*
  - (g) *posting on a social media account administered by the local government for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days.”*

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government, and the role of the Audit & Risk Committee in considering the results of those audits.

**Risk Implications**

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Governance Management Framework
<b>Action (Treatment)</b>	Document Governance Management Framework
<b>Risk Rating (after treatment)</b>	Adequate

### Financial Implications

The costs for notification in accordance with Regulation 3A(2)(e), (f) and (g) will be negligible and can be accommodated within current budget allocations.

Similarly, any costs associated with conducting the AEM will be negligible and can be accommodated within current budget allocations.

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution - 7.1

**Moved:** T Jones

**Seconded:** Cr Hudson

**That, by Absolute Majority, in accordance with Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995*, the Audit & Risk Committee:**

- 1. Accepts the 2022/23 Annual Report, as presented in Attachment 7.1A, for the 2022/23 financial year;**
- 2. Recommends to Council that it adopts the 2022/23 Annual Report, as presented in Attachment 7.1A, for the 2022/23 financial year; and**
- 3. Recommends to Council that it conducts its Annual Electors Meeting on Tuesday 13 February 2024 at the Dowerin Community Club, East Street Dowerin commencing at 6.00pm.**

**CARRIED 5/0**

Please note that the Audit & Risk Committee does not have delegated authority to make decisions. All recommendations of the Audit & Risk Committee are presented to Council for ratification.



<b>8.</b>	<b>Questions from Members</b>
-----------	-------------------------------

Nil

<b>9.</b>	<b>Urgent Business Approved by the Person Presiding or by Decision</b>
-----------	--

Nil

<b>10.</b>	<b>Date of the Next Meeting</b>
------------	---------------------------------

March 2024.

<b>11.</b>	<b>Closure</b>
------------	----------------

The Chair thanked those in attendance and declared the Meeting closed at 10.25am.

UNCONFIRMED



## Dowerin – Compliance Audit Return 2023

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	N/A	No major business undertaking occurred during the reporting period.
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	N/A	No major business undertaking occurred during the reporting period.
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	N/A	No major business undertaking occurred during the reporting period.
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	N/A	No major business undertaking occurred during the reporting period.
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	No major business undertaking occurred during the reporting period.

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	Yes	The Council has delegated by Absolute Majority to the Audit & Risk Committee only. Delegations were reviewed at the Ordinary Council Meeting held on December 2022, Item 12.4 (CMRef 0714).and 20 February 2024, Item 12.1 (CMRef 0914).
2	s5.16	Were all delegations to committees in writing?	Yes	Register is available on the Shire website.



<b>3</b>	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	Yes	
<b>4</b>	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	Register is available on the Shire website.
<b>5</b>	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	Yes	Delegations were reviewed by Council on December 2022, Item 12.4 (CMRef 0714).
<b>6</b>	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	
<b>7</b>	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	See Minutes 20 December 2022, Item 12.4 (CMRef 0714) and 20 February 2024, Item 12.1 (CMRef 0914).
<b>8</b>	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Letter provided to A/CEO and CEO upon commencement.
<b>9</b>	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Letter provided to employees on commencement in relevant positions
<b>10</b>	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	On any occasion where delegations were reviewed or given during the year, minutes reflect that Council resolved by Absolute Majority refer to Minutes 20 December 2022, Item 12.4 (CMRef 0714), and 20 February 2024, Item 12.1 (CMRef 0914).
<b>11</b>	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	Delegations made by the CEO, or an employee are recorded and maintained under the one Delegations Register.
<b>12</b>	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	The Delegations Register is reviewed by management and Council on a monthly basis as part of the Information Report.
<b>13</b>	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	These are reported to Council on a monthly basis as part of the Information Report and recorded in the Delegation Register.



Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	Declarations of Interest were made at the March, May, June, July, August, October and December Ordinary Council Meetings. On all occasions the minutes correctly recorded the nature of the interest with the action then required, being in accordance with the Act.
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	Refer to OCM Minutes: 21 March 2023 – Impartiality – Item 11.3 16 May 2023 – Financial – Item 12.4 20 June 2023 – Financial – Item 14.1 20 June 2023 - Proximity – Item 12.4 18 July 2023 - Proximity – Item 12.1 18 July 2023 - Financial – Item 12.1 15 August 2023 - Proximity – Item 12.1 17 October 2023 – Impartiality – Item 14 19 December 2023 – Proximity – Item 12.1 The Disclosure Register is available on the Shire website.
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	Refer to OCM Minutes: 21 March 2023 – Impartiality – Item 11.3 16 May 2023 – Financial – Item 12.4 20 June 2023 – Financial – Item 14.1 20 June 2023 - Proximity – Item 12.4 18 July 2023 - Proximity – Item 12.1 18 July 2023 - Financial – Item 12.1 15 August 2023 - Proximity – Item 12.1 17 October 2023 – Impartiality – Item 14 19 December 2023 – Proximity – Item 12.1 The Disclosure Register is available on the Shire website.



4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	Refer to Register of Returns on the Shire website.
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Yes	Refer to Register of Returns on the Shire website.
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	Refer to Register of Returns on the Shire website.
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	The register is available on the Shire website
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	Refer to the register on the Shire website
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	The hardcopy records are retained in the strongroom.
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	The register is available on the Shire website
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	The register is available on the Shire website
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	The hardcopy records are retained in the strongroom.
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	The hardcopy records are retained in the strongroom.



<b>15</b>	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	20 June 2023 OCM – Item 14.1. Employee left the chambers during the presentation of this item.
<b>16</b>	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	No applications were required to be made.
<b>17</b>	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	No applications were required to be made or reported.
<b>18</b>	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	Refer to OCM Minutes 16 March 2021 - Item 12.2 - CMRef 0396.
<b>19</b>	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A	No additional requirements were adopted.
<b>20</b>	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	Available on the Shire website.
<b>21</b>	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	Available on the Shire website.



Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	There were no occasions where the Shire of Dowerin disposed of property over the prescribed amount where a tender process was not used.
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	Yes	Local public notice was given for the disposal of a 2002 Toyota Hilux by means of the Dowerin Despatch on 28 April 2023.  Local public notice was given for the disposal of a 2017 Ford Ranger, by means of the Dowerin Despatch on 28 April 2023.



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	No gifts were received
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	No gifts were received.
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	No gifts were received.

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Refer to Special Council Meeting 2 November 2023. Item 11.1 CMRef 0876. Members are nominated for the term to be reviewed at the next LG Elections in October 2025.
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	Yes	Delegation 1.1 - Refer to Council Meeting 20 December 2022 - Item 12.3 - CMRef 0714.
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	Auditor's Report was received 30 November 2023





<b>4</b>	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	Management comments were provided with actions to be taken.
<b>5</b>	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Yes	No significant matters were identified. Copy of the report has been provided to the Minister.
<b>6</b>	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	No	No significant matters were raised, and no report was required to be provided.
<b>7</b>	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	Final Auditor's Report was received 30 November 2023.



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	20 July 2021- Item 12.2 - CMRef 0443. The Shire of Dowerin adopted the Integrated Strategic Plan which incorporated the Strategic Community Plan and the Corporate Business Plan. The last review took place at the 21 November 2023 OCM – Item 12.5. Minutes are available on the Shire’s website.
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	20 July 2021- Item 12.2 - CMRef 0443. The Shire of Dowerin adopted the Integrated Strategic Plan which incorporated the Strategic Community Plan and the Corporate Business Plan. The last review took place at the 21 November 2023 OCM – Item 12.5. Minutes are available on the Shire’s website.
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	



Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	The position was advertised in the West Australian Newspaper, through Fitz Gerald Strategies, and on the Local Government Professionals Australia (WA) website.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	All applicants were required to sign a certification document prior to submitting their resume.
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	Yes, the appointed CEO's package was agreed on as per the advertised amount.
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	There was no dismissals of senior employees during the reporting period.
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	There was no dismissals of senior employees during the reporting period.

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	The CEO is the authorised Complaints Officer. February 2021 CMRef 0372.
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	The register is available on the Shire's website. There were no complaints received during the reporting period.
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	The register is available on the Shire's website.
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	There have been no complaints for the reporting period.



Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	26/11/2019 Refer to OCM Minutes 26 November 2019 - Item 11.4 CMRef 0082. An external contractor completed the Financial Management Review in November 2022.
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	26/11/2019 Refer to OCM Minutes 26 November 2019 - Item 11.5 CMRef 0083.
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No gifts were received during the reporting period.
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	No	Council at its 20 December 2022 Ordinary Council Meeting adopted Policy 1.16 - Attendance at Events & Functions Policy - Item 12.1 CMRef 0712, however this was completed by Simple Majority and not Absolute. All Councillors in attendance voted for the motion.



5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government’s website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	Refer to Shire website.
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	No	Council at its 20 December 2022 Ordinary Council Meeting adopted Policy 1.15 - Councillors Training & Continuing Professional Development Policy - Item 12.1 CMRef 0712, however this was completed by Simple Majority and not Absolute. All Councillors in attendance voted for the motion.
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government’s official website by 31 July 2023?	Yes	Refer to Shire’s website.
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes	This report was provided on 7 September 2023.
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	Annual budget is available on the Shire website.



Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	Refer Policy 3.11 - Purchasing Policy available in the Policy Manual on the Shire's website.
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	T2023-01 – Maintenance Grading Road Works T2023-02 – Supply of Bituminous Seal Works T2023-05 – Construction Program 2023/2024
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government (Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	T2023-01 <ul style="list-style-type: none"> <li>West Australian – 15 March 2023</li> <li>Dowerin Despatch – 17 March 2023</li> </ul> T2023-02 <ul style="list-style-type: none"> <li>West Australian 15 March 2023</li> <li>Dowerin Despatch 17 March 2023</li> </ul> T2023-05 <ul style="list-style-type: none"> <li>West Australian – 22 July 2023</li> </ul>
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	The Shire of Dowerin did not enter into any multiple contracts during the reporting period.
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	Addendums were issued via email and requested written acknowledgement of receipt of such amendments.
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	All tenders were submitted to a locked email account that can only be accessed after the closure of the tender submission period.



<b>7</b>	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	Refer to the Shire's website.
<b>8</b>	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	No	There were no tenders received which did not comply with the requirements.
<b>9</b>	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	The evaluation was undertaken in accordance with the Internal Tender Checklist.
<b>10</b>	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	The evaluation was undertaken in accordance with the Internal Tender Checklist.
<b>11</b>	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	There were no EOI processes conducted during the reporting period for tenders.
<b>12</b>	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	There were no EOI processes conducted during the reporting period for tenders.
<b>13</b>	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	There were no EOI processes conducted during the reporting period for tenders.
<b>14</b>	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	There were no EOI processes conducted during the reporting period for tenders.
<b>15</b>	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	There was no panel of pre-qualified suppliers invited during the reporting period.
<b>16</b>	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed	N/A	There was no panel of pre-qualified suppliers invited during the reporting period.



		information about the proposed panel or each person who submitted an application notice of the variation?		
<b>17</b>	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	There was no panel of pre-qualified suppliers invited during the reporting period.
<b>18</b>	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	There was no panel of pre-qualified suppliers invited during the reporting period.
<b>19</b>	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	There was no panel of pre-qualified suppliers invited during the reporting period.
<b>20</b>	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	There was no panel of pre-qualified suppliers invited during the reporting period.
<b>21</b>	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	There was no panel of pre-qualified suppliers invited during the reporting period.
<b>22</b>	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Yes	Refer Policy 3.15 - Regional Price Preference Policy available in the Policy Manual on the Shire's website.

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date



**9.1 Risk Dashboard Quarterly Report - March 2024**

<h2>Governance &amp; Compliance</h2>		 SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY
<b>Date:</b>	11 March 2024	
<b>Location:</b>	Not Applicable	
<b>Responsible Officer:</b>	Aaron Wooldridge, Acting Chief Executive Officer	
<b>Author:</b>	Kahli Rose, Executive & Governance Officer	
<b>Legislation:</b>	<i>Local Government Act 1995</i>	
<b>SharePoint Reference:</b>	Compliance/Risk Management/Reporting	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	Attachment 9.1A- Risk Dashboard Quarterly Report - March 2024	

**Purpose of Report**

- Executive Decision
  Legislative Requirement

**Summary**

This Item presents the Risk Dashboard Quarterly Report to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

**Background**

The Shire of Dowerin’s Risk Management Policy, in conjunction with the Risk Management Framework, sets out the Shire’s approach to the identification, assessment, management and monitoring of risks.

Appropriate governance of risk management within the Shire provides:

1. Transparency of decision making;
2. Clear identification of the roles and responsibilities of the risk management functions; and
3. An effective governance structure to support the Risk Management Framework.

The Audit & Risk Committee has a role to play, and its responsibilities include:

1. Regular review of the appropriate and effectiveness of the Risk Management Framework;
2. Support Council to provide effective corporate governance;
3. Oversight of all matters that relate to the conduct of external audits; and
4. Must be independent, objective and autonomous in deliberations.

It is essential to monitor and review the management of risks as changing circumstances may result in some risks increasing or decreasing in significance. By regularly reviewing the effectiveness and efficiency of controls and appropriateness of treatment/action options selected, it can be determined if the organisation’s resources are being put to the best use possible. During the quarterly reporting process, Management are required to review any risks within their area and follow up controls and treatments/actions that are mitigating those risks.

**Comment**

The Risk Dashboard is included as Attachment 9.1A for the Audit & Risk Committee’s perusal and comment.

Whilst undertaking the review, management have noted that many of the items present have not been updated or actioned for a significant amount of time, some of which is two years past due date. As this has now presented many potential issues with compliance and risk management, the management team are proposing a complete overhaul of the Risk Dashboard and the items identified within each department. This will allow the management team to gain better clarity on the issues present, and ensure proper process is being followed in the future.

**Consultation**

Aaron Wooldridge, Acting Chief Executive Officer

Kahli Rose, Executive & Governance Officer

**Policy Implications**

Council Policy 2.2 – Risk Management Policy is applicable.

**Strategic Implications**

**Strategic Community Plan**

Community Priority: Our Leaders

Objective: A thriving and progressive rural community enabled by innovation in leadership, a focus on continuous improvement and adaptability to evolving community needs

Outcome: 3

Reference: L5

**Asset Management Plan**

Identified key controls and actions associated with asset management are factored into the Asset Management Plan.

**Long Term Financial Plan**

Identified key controls and actions associated with financial management are factored into the Long-Term Financial Plan.

**Statutory Implications**

The *Local Government Act 1995* and Regulations 16 and 17 of the *Local Government (Audit) Regulations* are applicable.

**Risk Implications**

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Governance Management Framework; Governance Calendar
<b>Action (Treatment)</b>	Document Governance Framework
<b>Risk Rating (after treatment)</b>	Adequate

**Financial Implications**

Many of the actions required to manage the risks identified will require resourcing and are being progressed within current budget allocations.

**Voting Requirements**



Simple Majority



Absolute Majority

**Officer's Recommendation - 9.1**

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. **Receives the Risk Dashboard Quarterly Report - March 2024, as presented in Attachment 9.1A, on the progress of actions to identify risks and track treatments to manage risks at the Shire of Dowerin;**
2. **Recommends to Council that it adopts the Risk Dashboard Quarterly Report - March 2024; and**
3. **Acknowledge that the Risk Dashboard currently needs a detailed review, which management will undertake by the next Audit & Risk Committee Meeting (June TBD).**

# Shire of Dowerin Risk Dashboard Report - March 2024

<b>Asset Management Practices</b>			Risk	Control
			Moderate	Adequate
Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads and playgrounds and all other assets during their lifecycle from procurement to disposal.				
Actions	Due Date	Responsibility		
Revaluation of Road Assets	Jun-24	CEO		
Update RAMM Annually	Jun-24	CEO		
Link Building Maintenance Schedule to AMP	Jun-24	DCEO		
Review Asset Management Plan	Completed	CEO & DCEO		
Review LTFP and Link to AMP	Completed	DCEO		
Review Fuel Stock Control System	Feb-21	CEO / DCEO / AWC		
Review Fuel Stock Control System	Completed	DCEO		
Implement New Fuel Stock Control System	Completed	CEO / DCEO / AWC		

<b>Business Disruption</b>			Risk	Control
			Moderate	Adequate
Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism).				
Actions	Due Date	Responsibility		
Annual LEM Exercise Undertaken	Mar 24	CEO		
Review Business Continuity Plan	Aug 24	CEO		
Business Continuity Plan Drill to be Undertaken Annually	Dec 23	CEO & DCEO		
Develop IT Disaster Recovery Plan	Dec 22	DCEO		
Fire Breaks Inspected and Enforced Annually	Nov 24	DCEO		
Fire Fighting Equipment Maintained and Serviced Annually	Aug 24	CEO		
Wardens (Internal) - Training of New Wardens	Completed	CEO & DCEO		
Admin Generator Maintained and Serviced	Monthly	CEO		
Review Managing Emergencies in Shire Facilities	Jun 22	CEO & DCEO		

<b>Failure to fulfil Compliance Requirements</b>			Risk	Control
			Moderate	Adequate
Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.				
Actions	Due Date	Responsibility		
Document Governance Framework	Dec-22	CEO & EGO		
Continue Implementation of Training Program for Councillors and Staff	Ongoing	CEO, DCEO & EGO		
Review Councillor Induction Manual - Every 2 Years	Sep-23	EGO		
Review Human Resource Management Framework	Dec-22	CEO & DCEO		
Review Information Management System	Dec-22	DCEO		
End of Year Financial Audit - Prepare	Sep-23	DCEO		
Interim Audit Finding 30 June 2022 - Action of Findings	Progressing	DCEO		
#REF!	Progressing	DCEO		
Audit Finding 30 June 2022 - Action of Findings				

<b>Document Management Processes</b>			Risk	Control
			Moderate	Adequate
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.				
Actions	Due Date	Responsibility		
Investigate Upgrades Required to Archive Room to Improve Compliance With SRO	Completed	DCEO		
Refurbishment of Archive Room to Improve Compliance	Completed	CEO		
Review Sharepoint System	Dec-22	DCEO		
Review Information Management Framework	Dec-22	DCEO		
Information Management Staff Training	Ongoing	DCEO		
Review Record Keeping Plan	Completed	DCEO		

<b>Employment Practices</b>			Risk	Control
			Moderate	Adequate
Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers).				
Actions	Due Date	Responsibility		
Develop a Health and Wellbeing Program	Implementing	CEO & DCEO		
Review Workforce Plan	Dec-22	CEO & DCEO		
Create Checklist for Human Resource Management Framework	Completed	CEO & DCEO		
Update Training Register & Develop 2022/2023 Training Program	May-22	CEO & DCEO		
Review Staff Induction Process	Completed	DCEO		
Conduct Annual Drivers License Checks	Annually in Apr	DCEO		
Conduct Annual Performance Reviews	Annually in Apr	CEO & DCEO		

<b>Engagement Practices</b>			Risk	Control
			Moderate	Adequate
Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so.				
Actions	Due Date	Responsibility		
Review Community Complaints, Feedback & Request Handling Process	Dec-22	CEO & DCEO		
Review Community Engagement Policy & Framework	Aug-23	CEO, DCEO & CDO		
Conduct Community Satisfaction Survey	Sep-24	CEO & CDO		
Review Process For Customer Response Requests	Dec-22	DCEO		
Review Customer Service Charter (every two years)	As Required	DCEO		
Review Customer Service Charter (every two years)	Sep-24	EGO		
Update Complaint Register (in accordance to Act)	As Required	DCEO		

<b>Environment Management</b>			Risk	Control
			Moderate	Adequate
Inadequate prevention, identification, enforcement and management of environmental issues.				
Actions	Due Date	Responsibility		
Develop Waste Water Management Plan & Program	Jun-23	CEO		
Develop Waste Management Plan & Program	Jun-23	CEO		
Complete Audit of Sewage System	Completed	CEO		
Address Compliance of Waste Management	Ongoing	CEO		
Address Compliance of Waste Water Re-Use	Sep-22	CEO		

<b>Errors, Omissions &amp; Delays</b>			Risk	Control
			Moderate	Adequate
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.				
Actions	Due Date	Responsibility		
Review Employee Code of Conduct	Jul-24	CEO & EGO		
Review and Document Organisations Controls and Systems	Ongoing	CEO & DCEO		
Centralise Checklists, Controls and Procedures	Dec-22	CEO & DCEO		
Review Customer Service Complaints & Request Process to include Snap Send Solve	Dec-22	DCEO		

<b>External Theft &amp; Fraud (Including Cyber)</b>			Risk	Control
			Moderate	Adequate
Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic).				
Actions	Due Date	Responsibility		
Review Access Controls to Include Key Register	No Date	CEO & DCEO		
Photographic Record of Minor Assets & Align With Minor Assets Register >\$5,000	Dec-22	DCEO		
Implement Quarterly Schedule For Changing Passwords	Ongoing	DCEO		
Review Security and Storage of Records	Aug-23	DCEO		
Document Financial Management System	Dec-23	DCEO		

<b>Management of Facilities / Venues / Events</b>			Risk	Control
			Low	Adequate
Failure to effectively manage the day to day operations of facilities, venues and / or events.				

<b>IT or Communication Systems and Infrastructure</b>			Risk	Control
			Moderate	Adequate
Disruption, financial loss or damage to reputation from a failure of information technology systems. 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. This may or may not result in IT Disaster Recovery Plans being invoked.				

<b>Misconduct</b>			Risk	Control
			Moderate	Adequate
Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority.				

## Shire of Dowerin Risk Dashboard Report - March 2024

Actions	Due Date	Responsibility
Develop Event Management Framework	Dec-23	CDO
Develop Reserves Management Register	Completed	DCEO
Create Inspection and Maintenance Schedules for Event Equipment	Oct-23	CDO
Undertake Community Facilities Review	Aug-22	CEO & CDO
Public Buildings Inspected Annually for Compliance	Nov-23	CEO

Actions	Due Date	Responsibility
Develop IT Disaster Recovery Plan	Dec-22	DCEO
Review IT Management Service Level Agreement	Jan-24	DCEO
Document IT Infrastructure Replacement Program	Dec-22	DCEO
Develop Secure Password Procedure	Dec-22	DCEO
Develop Secure Password Procedure	Completed	DCEO
Replacement of Phone System	Sep-21	DCEO
Document IT System Framework & Services	Jun-21	DCEO

Actions	Due Date	Responsibility
Review and Document Organisations Controls and Systems	Ongoing	CEO & DCEO
Centralise Checklists, Controls and Procedures	Jun-21	CEO & DCEO
Review Fuel Stock Control and Process	Completed	DCEO
Present Regulation 17 Review to Audit & Risk Committee - Every 3 Years	Feb-26	CEO
Review Purchasing Policy & Procurement Process	Dec-22	DCEO
Review Social Media Policy 3.11	Dec-22	EGO
Review Code of Conduct (Councillor)	Jul-23	CEO & EGO
Conduct Drivers Licence Check Annually	April Annually	CEO & DCEO

Project / Change Management	Risk	Control
	Moderate	Adequate
Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes.		
Actions	Due Date	Responsibility
Develop Project Management Methodology and Framework	Dec-22	DCEO
Review Communication and Engagement Framework	Aug-23	CEO & CDO

Safety and Security Practices	Risk	Control
	Moderate	Adequate
Non-compliance with the Occupation Safety & Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are negligence or carelessness.		
Actions	Due Date	Responsibility
Review Hazard Register	Annually	CEO & DCEO
Update Staff Training Register	Ongoing	CEO & DCEO
Conduct Quarterly Workplace Inspections	Quarterly	CEO
Safe Work Method Statements (SWMS) Library	Completed	CEO
Assess Shire Building and Facility Safety and Security	Nov-23	CEO
Develop Isolated Worker Management Procedure	Oct-22	CEO
Re-Establish WSH Committee & Conduct Bi-Monthly Meetings	Monthly	CEO
Review Managing Emergencies In Shire Facilities	Dec-23	CEO & DCEO
Conduct Annual BCP and LEMC Drills	Dec-23	CEO
Review Contractor Inductions and Register	Jun-22	CEO

Supplier / Contract Management	Risk	Control
	Moderate	Adequate
Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes.		
Actions	Due Date	Responsibility
Review Purchasing Policy	Dep 23	CEO & DCEO
Develop Standardised Contracts	Ongoing	CEO & DCEO
Document Financial Controls	Ongoing	DCEO
Develop Appropriate Financial Reporting Tools	Ongoing	DCEO
Develop Centralised Contract Management System	Ongoing	CEO & DCEO

# Asset Management Practices

Mar-24

## Risk Context

Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads and playgrounds and all other assets during their lifecycle from procurement to disposal.

Areas included in the scope are;

- Inadequate design (not fit for purpose)
- Ineffective usage (down time)
- Outputs not meeting expectations
- Inadequate maintenance activities.
- Inadequate financial management and planning (capital renewal plan).

*It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.*

## Potential causes include;

Skill level & behaviour of operators	Unavailability of parts
Lack of trained staff	Lack of timely & appropriate maintenance / inspections
Outdated equipment	Unexpected breakdowns
Insufficient budget to maintain or replace assets	

Key Controls	Type	Last Reviewed	Rating
Roads Maintenance Program	Preventative	Sep-22	Adequate
Road Asset Management Program (RAMM)	Preventative	Jul-22	Adequate
Fleet and Plant Maintenance Program	Preventative	Sep-22	Adequate
Building Maintenance Program	Preventative	Jun-22	Adequate
Asset Management Plan	Preventative	Sep-22	Adequate
Plant Replacement Program	Preventative	Sep-22	Adequate
Sewerage Maintenance Plan & Program	Preventative	Oct-19	Inadequate
Road Strategy	Preventative	Jun-21	Adequate
Stock Control Systems (Fuel)	Preventative	Jun-21	Adequate
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Actions (Treatments)	Due Date	Responsibility
Revaluation of Road Assets	Jun-24	CEO
Revaluation of Sewerage System	Jun-25	CEO
Revaluation of Other Infrastructure	Jun-25	DCEO
Revaluation of Land & Buildings	Jun-23	DCEO
Update RAMM Annually	Jun-24	CEO
Link Building Maintenance Schedule to AMP	Jun-24	DCEO
Review Asset Management Plan	Completed	CEO & DCEO
Review LTFP and Link to AMP	Completed	DCEO
Review Fuel Stock Control System	Completed	CEO
Implement New Fuel Stock Control System	Completed	DCEO

Key Performance Indicators	Tolerance	Latest Result	Trend
AMP & LTFP	Reviewed Annually	Completed	Improving
Accidents and / or Damage to Property	<2 Per Quarter	7 for Quarter	Worsening
Annual Road Program Uploaded into RAMM	Annually in June		
10 Year Plant Program Updated	Annually in March		
Sewer Asset Management Plan Completed	Jun-24		

## Residual Risk Rating

Consequence Category	Risk Ratings	Rating
Financial	Consequence:	Moderate (3)
	Likelihood:	Possible (3)
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

**Objective:**  
Maintain assets at a suitable level from procurement to disposal.

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Partial	Partial	No	No	
CEO	Yes	Yes	Partial	Yes	No	
DCEO	Yes	Yes	Partial	Partial	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	No	No	No	No	No	
CEO	Yes	Yes	Yes	Yes	No	
DCEO	Yes	Yes	Yes	Yes	Partial	Risk of fraud is minimal

Original Due Date	Extension 1 Date	Extension 2 Date	Extension 3 Date	Comments / Current Status
				Revaluation completed 2020 *
				Revaluation completed June 2022
				Revaluation completed June 2022
				Revaluation completed June 2023
				Data updated in RAMMS; 22/23 program scheduled to upload in July
Dec-20	Apr-21	Jun-22	Jun-24	Rescheduled for June 2024 to be ready for 2024/25 year.
				Adopted September 2023
				Reviewed AMP & LTFP adopted

KPI / Action Data				
	2022	2021	2020	Comments
	Completed			AMP & LTFP reviewed & adopted
	3	8	8	Rated quarterly
				KPI introduced July 2023 - rate in July each year
				KPI introduced July 2023 - rate in April each year
				KPI introduced July 2023 - rate in July 2024

Additional / Final Comments
Reviewed by Management Team - March 2024
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies

# Business & Community Disruption

Mar-24

**Risk Context**

Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism).

This includes;

- Lack of (or inadequate) emergency response / business continuity plans.
- Lack of training for specific individuals or availability of appropriate emergency response.
- Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident.
- Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc

*This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".*

**Potential causes include;**

Cyclone, storm, fire, earthquake	Extended utility outage
Terrorism / sabotage / criminal behaviour	Economic factors
Epidemic / pandemic	Loss of key staff
Loss of suppliers	Loss of key infrastructure

Key Controls	Type	Last Reviewed	Rating
Local Emergency Management Arrangements (LEMA)	Preventative	Oct 19	<b>Adequate</b>
Business Continuity Plan	Preventative	Aug 22	<b>Adequate</b>
Managing Emergencies in Shire Facilities	Preventative	Dec 16	<b>Adequate</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Actions (Treatments)	Due Date	Responsibility
Annual LEM Exercise Undertaken	Mar 24	CEO
Review Business Continuity Plan	Aug 24	CEO
Business Continuity Plan Drill to be Undertaken Annually	Dec 23	CEO & DCEO
Develop IT Disaster Recovery Plan	Dec 22	DCEO
Fire Breaks Inspected and Enforced Annually	Nov 24	DCEO
Fire Fighting Equipment Maintained and Serviced Annually	Aug 24	CEO
Wardens (Internal) - Training of New Wardens	Completed	CEO & DCEO
Admin Generator Maintained and Serviced	Monthly	CEO
Review Managing Emergencies in Shire Facilities	Jun 22	CEO & DCEO

Key Performance Indicators	Tolerance	Latest Result	Trend
Missed LEMC Committee Meetings	1 per annum	2	Improving
Number of Firebreak Infringements Issued	5 per annum	2	Constant
LEMC Annual Exercise Undertaken	1 per annum	1	Constant
BCP Annual Excerise Undertaken	1 per annum	1	Constant
Business Continuity Plan Reviewed (every 2nd second)	3 Months	New	
Develop IT Disaster Plan	3 Months	New	
Emergencies in Shire Facilities Plan Reviewed ( every 5 years)	6 Months	New	

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating

**Objective: To continue delivery of critical services at acceptable levels following a disruption**

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO	Yes	Yes	Yes	Yes		Fraud not relevant

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			Regional exercise held in Trayning March 2023; Next due March 2024
			Reviewed August 2022; Next due August 2024
			Compelated December 2022; Next due December 2023
Dec-20	Jun-21	Dec-22	Deferred until DCEO can review IT system & controls; IT provider to advise schedule
			Inspected November 2023, Next Due November 2024
			Inspections completed; Next inspection August 2024
			Inspections included in maintenance schedule
Jun-20	Dec-21	Jun-22	Deferred; Scheduled to complete December 2023 (consultant engaged)

KPI / Action Data			
2023	2022	2021	Comments
	1	1	Rate annually in December; 3 meetings held in 2022
	0	0	Rate annually in December
	1	Nil	Rate annually in December; Conducted June 2022 & March 2023
	1	2	Rate annually in December; Conducted December 2022
			KPI introduced July 2023 - next due July 2024
			KPI introduced July 2023
			KPI introduced July 2023 - current review underway

Additional / Final Comments
Reviewed by Management Team - June 2023



Service Interruption; Reputation; Financial	<b>Consequence:</b>	<i>Moderate (3)</i>
	<b>Likelihood:</b>	<i>Possible (3)</i>
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies



# Failure to fulfil Compliance Requirements (Statutory and Regulatory)

Mar-24

Risk Context
Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.
It includes (amongst others) the Local Government Act, Planning & Development Act, Health Act, Building Act, Dog Act, Cat Act, Freedom of Information Act and all other legislative based obligations for Local Government.
It does not include Occupational Safety & Health Act (refer "Inadequate safety and security practices") or any Employment Practices based legislation (refer "Ineffective Employment practices").

<b>Objective:</b> Compliance with Statutory and Regulatory Local Government obligations, including the Local Government Act, Planning & Development Act, Health Act, Building Act and Freedom of Information Act
---

Potential causes include;	
Lack of training, awareness and knowledge	Lack of Legal Expertise
Staff / Councillor Turnover	No Compliance Officer or person responsible for Compliance oversight and enforcement
Inadequate record keeping / failure of corporate electronic systems	Breakdowns in the tender or procurement process
Ineffective policies & processes	Ineffective monitoring of changes to legislation

Key Controls	Type	Last Reviewed	Rating
Governance Management Framework	Preventative	Ongoing	<b>Adequate</b>
Information Management System	Preventative	Unknown	<b>Adequate</b>
Human Resource Management Framework	Preventative	Ongoing	<b>Adequate</b>
Access to Accurate & Current Legislation & Regulations	Preventative	Ongoing	<b>Adequate</b>
Governance Calendar	Preventative	Ongoing	<b>Adequate</b>
Council & Staff Inductions	Preventative	Ongoing	<b>Adequate</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Partial	Partial	Partial	Partial	No	
CEO; DCEO	Partial	Partial	Partial	Partial	No	
EGO	No	No	Yes	Yes	No	Documentation not required
EGO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	

Actions (Treatments)	Due Date	Responsibility
Document Governance Framework	Dec-22	CEO & EGO
Continue Implementation of Training Program for Councillors and Staff	Ongoing	CEO, DCEO & EGO
Review Councillor Induction Manual - Every 2 Years	Sep-23	EGO
Review Human Resource Management Framework	Dec-22	CEO & DCEO
Review Information Management System	Dec-22	DCEO
End of Year Financial Audit - Prepare	Sep-23	DCEO
Interim Audit Finding 30 June 2022 - Action of Findings	Progressing	DCEO
Audit Finding 30 June 2022 - Action of Findings	Jun-23	DCEO

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-19	Jun-20	Jun-22	Progressing; Extended completion to December 2023 due to other priorities
			Progressing
			Completed September 2021; Next review due September 2023
Ongoing	Feb-21	Jun-22	Progressing; Extended completion to December 2023 due to other priorities
Dec-20	Feb-21	Dec-22	Commenced; Expected to be finalised by September 2023
			Financials Year Ending 2021/22 completed
			Actions progressing
			Fair value of land & buildings & infrastructure assets to be assessed June 2023

Key Performance Indicators	Tolerance	Latest Result	Trend
Financial and Performance Audit Qualifications	Unqualified Audit	Unqualified Audit	Improving
Financial and Performance Audit Findings Actioned	3 Months		
Compliance Audit Return	As per legislated	Compliant	Constant
Financial Management System Review (Every 3 Years)	As per legislated	Compliant	Constant
CEO Regulation 17 Review (Every 3 Years)	As per legislated	Compliant	Constant
Governance Structure Documented	Dec-24		
Information Management System Review Completed	Dec-24		
Human Resource Management Framework Documented	Dec-24		

KPI / Action Data			
2023	2022	2021	Comments
	<i>Unqualified Audit</i>	<i>Unqualified Audit</i>	Rated annually in December
			KPI introduced July 2023
<i>Compliant</i>	<i>Compliant</i>	<i>Compliant</i>	Completed February 2022; Rated annually in March
<i>Compliant</i>	<i>Compliant</i>	<i>Not Rated</i>	Reviewed November 2022; Next due October 2025
<i>Compliant</i>	<i>Compliant</i>	<i>Not Rated</i>	Last reviewed September 2019; Due December 2022; Completed February 2023
			KPI introduced July 2023
			KPI introduced July 2023
			KPI introduced July 2023

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Compliance / Reputation / Financial	<b>Consequence:</b>	<i>Moderate (3)</i>
	<b>Likelihood:</b>	<i>Possible (3)</i>
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies

# Document Management Processes

Mar-24

<b>Risk Context</b>
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.
This includes: -Contact lists -Procedural documents, personnel files, complaints -Applications, proposals or documents -Contracts -Forms or requests

**Objective:**  
Adequately capture, store, archive, retrieve, provide and ultimately dispose of Shire documentation

<b>Potential causes include;</b>	
Incompatible systems	Outdated record keeping practices
Inadequate access and / or security levels	Lack of system/application knowledge
Inadequate Storage facilities (including climate control)	High workloads and time pressures
High Staff turnover	Standard Operating Policies not followed

Key Controls	Type	Last Reviewed	Rating
Information Management Framework	Preventative	Dec-20	<b>Adequate</b>
Governance Management Framework	Preventative	Ongoing	<b>Adequate</b>
Recordkeeping Plan	Preventative	Sep-22	<b>Adequate</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Partial	Partial	Partial	Partial	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Partial	Yes	No	

Actions (Treatments)	Due Date	Responsibility
Investigate Upgrades Required to Archive Room to Improve Compliance With SRO	Completed	DCEO
Refurbishment of Archive Room to Improve Compliance	Completed	CEO
Review Sharepoint System	Dec-22	DCEO
Review Information Management Framework	Dec-22	DCEO
Information Management Staff Training	Ongoing	DCEO
Review Record Keeping Plan	Completed	DCEO

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Completed			
Completed			
Jun-21	Dec-21	Apr-22	Stage 1 completed
Jun-20	Jun-21	Jun-22	Progressing; Extended completion to Dec 23 due to other priorities
Ongoing			Form part of Induction Process
Jun-21	Dec-21	Jun-22	Completed

Key Performance Indicators	Tolerance	Latest Result	Trend
Information Management Framework Reviewed	Dec-24		
Retention & Disposal Compliant	As legislated		
Record Keeping Plan Annual Report Lodged	As legislated		

KPI / Action Data			
2023	2022	2021	Comments
			KPI revised July 2023
			KPI revised in July 2023; Rate annually in December
			KPI revised July 2023; Rate annually in December

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Compliance / Reputation	<b>Consequence:</b>	Moderate (3)
	<b>Likelihood:</b>	Possible (3)
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

**Additional / Final Comments**  
Reviewed by Management Team - June 2023  
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

# Employment Practices Mar-24

**Risk Context**

Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers).  
 This includes:  
 -Not having appropriately qualified or experienced people in the right roles  
 -Insufficient staff numbers to achieve objectives  
 -Breaching employee regulations  
 -Discrimination, harassment & bullying in the workplace  
 -Poor employee wellbeing (causing stress)  
 -Key person dependencies without effective succession planning in place  
 -Industrial activity

**Potential causes include;**

Leadership failures	Ineffective performance management programs or procedures
Key / single-person dependencies	Limited staff availability - labour market conditions
Poor internal communications / relationships	Inadequate induction practices
Ineffective Human Resources policies, procedures and practices	Inconsistent application of policies

Key Controls	Type	Last Reviewed	Rating
Workforce Plan	Preventative	May-19	Effective
Human Resource Management Framework	Preventative	May-19	Adequate
<b>Overall Control Ratings:</b>			Adequate

Actions (Treatments)	Due Date	Responsibility
Develop a Health and Wellbeing Program	Implementing	CEO & DCEO
Review Workforce Plan	Dec-22	CEO & DCEO
Create Checklist for Human Resource Management Framework	Completed	CEO & DCEO
Update Training Register & Develop 2022/2023 Training Program	May-22	CEO & DCEO
Review Staff Induction Process	Completed	DCEO
Conduct Annual Drivers License Checks	Annually in Apr	DCEO
Conduct Annual Performance Reviews	Annually in Apr	CEO & DCEO

Key Performance Indicators	Tolerance	Latest Result	Trend
Training Program (% Completed)	90% per annum	Not rated	
Absenteeism (% of Personal)	> 10 days per FTE	32%	
Absenteeism (% Unpaid Leave)	> 0 days per FTE	41%	
Employee Turnover (% Turnover Rate of Permanent Staff)	10%	Not rated	
Performance Reviews (% Completed)	100% per annum	100%	Constant
Annual Drivers Licenses (% Completed Checks)	100% per annum	100%	Constant
Workers Compensation Claims	< 1 per annum	1	Improving

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Compliance / Health / Reputational / Financial	<b>Consequence:</b>	Moderate (3)
	<b>Likelihood:</b>	Possible (3)
	<b>Overall Risk Ratings:</b>	Moderate

**Notes:**  
 Australian Public Service Commission  
 .id informed decisions  
 CEMI (UWA)  
 National turnover 8.5%

**Objective:**  
 Effective management and leadership of human resources (full-time, part-time, casual, temporary and volunteer).

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Partial	Partial	Partial	Partial	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			Implementing 2023/24 Plan
Apr-20	Mar-21	Jul-22	Review underway, deferred to allow new CEO input
Jun-20	Jun-21	Jun-22	Checklist is place; refining framework continues
			Live document in place
Mar-20	Sep-20	Jun-22	
			Conducted check during performance review process in April 2023
			Performance reviews conducted during April/May 2023

KPI / Action Data			
2023	2022	2021	Comments
	Not Rated	Not Rated	Control not in place to rate indicator
	32%	Not Rated	KPI to be reviewed to consider tolerance and measure
	1.20%	Not Rated	KPI to be reviewed to consider tolerance and measure
	53.96%	Not Rated	KPI to be reviewed to consider tolerance and measure
100%	100%	100%	Rate annually in June
100%	100%	100%	Rate annually in June
1	2	4	Rate annually in June

**Additional / Final Comments**

Reviewed by Management Team - June 2023  
 Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

# Engagement Practices

Mar-24

**Risk Context**

Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so.

For example;

- Following up on any access & inclusion issues
- Infrastructure Projects
- Local planning initiatives
- Strategic planning initiatives

*This does not include instances whereby Community expectations have not been met for standard service provisions such as Community Events, Library Services and / or Bus/Transport services.*

**Objective:**  
**Effective working relationships (communication, feedback & consultation) with the Community, local Media, Stakeholders, key Private Sector Companies, Government Agencies and Elected Members.**

**Potential causes include;**

Relationship breakdowns with community groups	Short lead times
Leadership inattention to current issues	Miscommunication / poor communication
Inadequate documentation or procedures	Inadequate Regional or District Committee attendance.
Budget / funding issues	Inadequate involvement with, or support of community groups

Key Controls	Type	Last Reviewed	Rating
Community & Engagement Framework	Preventative	Sep-21	<b>Adequate</b>
Communication & Engagement Policy	Preventative	Sep-21	<b>Adequate</b>
Complaint Handling Process	Preventative	Jun-21	<b>Adequate</b>
Community Satisfaction Survey	Detective	Sep-22	<b>Adequate</b>
Customer Service Charter	Preventative	Sep-22	<b>Adequate</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO; CDO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; CDO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; CDO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; CDO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; CDO	Yes	Yes	Yes	Yes		Fraud not relevant

Actions (Treatments)	Due Date	Responsibility
Review Community Complaints, Feedback & Request Handling Process	Dec-22	CEO & DCEO
Review Community Engagement Policy & Framework	Aug-23	CEO, DCEO & CDO
Conduct Community Satisfaction Survey	Sep-24	CEO & CDO
Review Process For Customer Response Requests	Dec-22	DCEO
Review Customer Service Charter (every two years)	Sep-24	EGO
Update Complaint Register (in accordance to Act)	As Required	DCEO

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Sep-19	Jun-20	Apr-22	Extended completion to December 2023 due to other priorities
			Review every 2 years; Due August 2023
			Completed Septmeber 2022; next due September 2024
Jun-22	Dec-23		Extended completion to December 2023 due to other priorities
			Completed September 2022; Next due September 2024
			Register available on Shire website & update as required

Key Performance Indicators	Tolerance	Latest Result	Trend
Number Complaints from the Community Not Responded To	<3 per quarter	Not Rated	
Community Satisfaction Survey - Council Leadership within the Community	80% Satisfaction	70%	<b>Worsening</b>
Community Satisfaction Survey - How the community is consulted & informed about local issues	80% Satisfaction	56%	<b>Worsening</b>
Community Engagement Framework	Completed	Completed	Constant

KPI / Action Data			
2023	2022	2021	Comments
	<i>Not Rated</i>	<i>Not Rated</i>	Rated annually in December; control to be identified to capture indicator
	<i>70%</i>	<i>Not Rated</i>	Rated biannually in December; Next due 2024
	<i>56%</i>	<i>Not Rated</i>	Rated biannually in December; Next due 2024
		<i>Completed</i>	Rate in December; Review due August 2023

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Reputation	<b>Consequence:</b>	<i>Minor (2)</i>
	<b>Likelihood:</b>	<i>Likely (4)</i>
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

**Additional / Final Comments**

Reviewed by Management Team - June 2023

Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

# Environment Management

Mar-24

## Risk Context

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

The scope includes;

- Lack of adequate planning and management of coastal erosion issues.
- Failure to identify and effectively manage contaminated sites (including groundwater usage).
- Waste facilities (landfill / transfer stations).
- Weed & mosquito / Vector control.
- Ineffective management of water sources (reclaimed, potable)
- Illegal dumping.
- Illegal clearing / land use.

**Objective:**  
**Effective management and protection of our environment**

## Potential causes include;

Inadequate management of landfill sites	Inadequate reporting / oversight frameworks
Lack of understanding / knowledge	Community apathy
Inadequate local laws / planning schemes	Differing land tenure (land occupancy or ownership conditions)
Prolific extractive industry (sand, limestone, etc.)	Competing land use (growing population vs conservation)

Key Controls	Type	Last Reviewed	Rating
Road Engineering & Subdivision Policy (4.4)	Preventative	May-19	<b>Adequate</b>
Recycled Water Management Plan & Program	Preventative		<b>Adequate</b>
Contaminated Sites Register	Preventative	Jun-22	<b>Adequate</b>
Waste Management Plan & Program	Preventative		<b>Not Rated</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	In Draft
CEO	Yes	Yes	Yes	Yes	No	
CEO	No	No	No	No	No	

Actions (Treatments)	Due Date	Responsibility
Develop Waste Water Management Plan & Program	Jun-23	CEO
Develop Waste Management Plan & Program	Jun-23	CEO
Complete Audit of Sewage System	Completed	CEO
Valuation of Sewage System	Jun-25	CEO
Address Compliance of Waste Management	Ongoing	CEO
Preparation of Refuse Site Closure Plan	Dec-22	CEO
Address Compliance of Waste Water Re-Use	Sep-22	CEO

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-20	Jun-22		Plan in draft
Dec-20	Jun-21	Jun-22	Deferred; not considered a priority at present
Completed			
Completed			Completed June 2022; Next due June 2025
Ongoing			CEO to determine & identify any gaps
			Contractor engaged
Jun-21	Jun-22	Sep-22	Recycled Water Quality Management Plan draft submitted to DoH for comment

Key Performance Indicators	Tolerance	Latest Result	Trend
Annual Waste & Recycling Data Reporting	As per legislated	Completed	Constant
Satisfactory Water Sampling For Water Re-Use	100%	Completed	Constant
Asbestos Register	As per legislated	Maintained	Constant
Contaminated Site Register	As per legislated	Maintained	Constant

KPI / Action Data			
2023	2022	2021	Comments
	<i>Submitted</i>	<i>Submitted</i>	Completed as per statutory requirements; Next due October 2023
	<i>200%</i>	<i>200%</i>	Water sampling conducted monthly during irrigation season; rate in December
	<i>Maintained</i>	<i>Maintained</i>	Last reviewed June 2021; Review annually in June
	<i>Maintained</i>	<i>Maintained</i>	Maintained

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Environment / Reputation / Financial	<b>Consequence:</b>	Moderate (3)
	<b>Likelihood:</b>	Possible (3)
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

**Additional / Final Comments**

Reviewed by Management Team - June 2023

# Errors, Omissions & Delays

Mar-24

## Risk Context

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.

Examples include;

- Incorrect planning, development, building, community safety and Emergency Management advice
- Incorrect health or environmental advice
- Inconsistent messages or responses from Customer Service Staff
- Any advice that is not consistent with legislative requirements or local laws.
- Human error
- Inaccurate recording, maintenance, testing or reconciliation of data.
- Inaccurate data being used for management decision-making and reporting.
- Delays in service to customers

*This excludes process failures caused by inadequate / incomplete procedural documentation - refer "Inadequate Document Management Processes"*

## Objective:

Minimal errors, omissions or delays in service delivery and advisory activities

## Potential causes include;

Human error	Incorrect information
Inadequate formal procedures or training	Miscommunication
Lack of trained staff	Work pressure / stress
Unrealistic expectations from community, council or management	Health issues
Poor use of check sheets / FAQ's	Lack of understanding

Key Controls	Type	Date	Rating
Checklists and Documented Procedures	Preventative	Nov-19	<b>Adequate</b>
Complaints Register	Preventative	Nov-19	<b>Adequate</b>
Complaints Process	Recovery	Nov-19	<b>Adequate</b>
Councillor Information Bulletin	Preventative	Nov-19	<b>Adequate</b>
Customer Service Charter	Preventative	Nov-19	<b>Adequate</b>
Delegations & Register	Preventative	Nov-19	<b>Adequate</b>
Electronic Records - Sharepoint	Recovery	Nov-19	<b>Adequate</b>
External Communications (website, news articles)	Preventative	Nov-19	<b>Adequate</b>
External Consultants (ie. legal)	Preventative	Nov-19	<b>Adequate</b>
Customer Service Request Procedure	Preventative	Nov-19	<b>Adequate</b>
File Note/Documentation	Preventative	Nov-19	<b>Adequate</b>
Internal Communications (staff newsletter, regular meetings)	Preventative	Nov-19	<b>Adequate</b>
Performance Reviews	Preventative	Nov-19	<b>Adequate</b>
Qualified Building, Health & Planning Officers	Preventative	Nov-19	<b>Adequate</b>
Segregation of Duties (financial control)	Preventative	Nov-19	<b>Adequate</b>
Staff Inductions	Preventative	Nov-19	<b>Adequate</b>
Staff Training (formal & on-the-job)	Preventative	Nov-19	<b>Effective</b>
Council Motions Register	Preventative	Nov-19	<b>Adequate</b>

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO; DCEO	Partial	Partial	Partial	Partial	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	Partial	
All Staff	Yes	Yes	Yes	Yes	No	
CEO; CDO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
SMT	Yes	Yes	Yes	Yes	No	
CEO; CDO	Yes	Yes	Yes	Yes	No	
SMT	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
SMT	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
EGO	Yes	Yes	Yes	Yes	No	



Workforce Plan	Preventative	Nov-19	<b>Adequate</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>
<b>Actions (Treatments)</b>			
		<b>Due Date</b>	<b>Responsibility</b>
Review Employee Code of Conduct		Jul-24	CEO & EGO
Review and Document Organisations Controls and Systems		Ongoing	CEO & DCEO
Centralise Checklists, Controls and Procedures		Dec-22	CEO & DCEO
Review Customer Service Complaints & Request Process to include Snap Send Solve		Dec-22	DCEO

Key Performance Indicators	Tolerance	Latest Result	Trend
Legal Claims	0	0	Constant
Number of Complaints Regarding Errors, Omissions or Delays (minor)	0	0	Constant
Number of Complaints Regarding Errors, Omissions or Delays (major)	0	0	Constant
Referral to SAT/Ombudsman/Public Sector Commission	0	0	Constant
Number of Complaints to Local Government Standards Panel	0	0	Constant
External Audit Qualification	Unqualified Audits	Unqualified Audit	Constant
Staff Training Target Met	90%	Not Rated	

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Reputation / Compliance	<b>Consequence:</b>	Moderate (3)
	<b>Likelihood:</b>	Possible (3)
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

CEO; DCEO	Yes	Yes	Yes	Yes	No	
-----------	-----	-----	-----	-----	----	--

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			July 2022 presented to all staff, next due July 2024
			Continuous improvement
Dec-20	Jun-21	Jun-22	Progressing as part of the review of SharePoint
Jun-22			Progressing as part of the review of SharePoint

KPI / Action Data			
2023	2022	2021	Comments
0	0	0	Rate annually in June
0	0	0	Rate annually in June
0	0	0	Rate annually in June
0	0	0	Rate annually in June
0	0	0	Rate annually in June
	Unqualified Audit	Unqualified Audit	Rate annually in December
	Unable to Rate	Unable to Rate	Rate annually in June; Control to be identified to rate indicator

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

# External Theft & Fraud (Including Cyber)

Mar-24

## Risk Context

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: benefit or gain by deceit

-Malicious Damage: hacking, deleting, breaking or reducing the integrity or performance of systems

-Theft: stealing of data, assets or information

## Potential causes include;

Inadequate security of equipment / supplies / cash	Inadequate provision for patrons belongings
Robbery	Lack of Supervision
Scam Invoices	Collusion with internal staff
Cyber crime	

Key Controls	Type	Last Reviewed	Rating
Building Security Access Controls (Keys and Keypad Access)	Preventative	Unknown	<b>Adequate</b>
Equipment Storage and Access Controls	Preventative	Unknown	<b>Adequate</b>
IT Security Framework (Passwords and Security Protocols)	Preventative	Sep-19	<b>Adequate</b>
Financial Management System	Preventative	Sep-19	<b>Adequate</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Actions (Treatments)	Due Date	Responsibility
Review Access Controls to Include Key Register	No Date	CEO & DCEO
Photographic Record of Minor Assets & Align With Minor Assets Register >\$5,000	Dec-22	DCEO
Implement Quarterly Schedule For Changing Passwords	Ongoing	DCEO
Review Security and Storage of Records	Aug-23	DCEO
Document Financial Management System	Dec-23	DCEO

Key Performance Indicators	Tolerance	Latest Result	Trend
Number of Cyber Breaches	0	0	Constant
Number of Incidents of Theft or Fraud	0	0	Constant
Passwords Changed Quarterly	100%	100%	Constant

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Financial / Property	<b>Consequence:</b>	Minor (2)
	<b>Likelihood:</b>	Possible (3)
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

## Objective:

To prevent a loss of funds, assets, data or unauthorised access by external parties

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Partial	Partial	Partial	No	Partial	
CEO	Partial	Partial	Partial	No	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-19	Jun-20	Dec-21	Progress stalled, no due date set
Jun-20			Progressing
			Secure password policy in place; reset passwords every 90 days
			Last reviewed August 2022; next due August 2023
Oct-21	Dec-22	Dec-23	Commenced, expected to finalise in December 2023

KPI / Action Data			
2023	2022	2021	Comments
0	0	0	Rate annually in June
0	0	0	Rate annually in June
100%	100%	100%	Rate annually in June

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.



# Management of Facilities / Venues / Events

Mar-24

Risk Context
Failure to effectively manage the day to day operations of facilities, venues and / or events. This includes; -Inadequate procedures in place to manage quality or availability. -Poor crowd control -Ineffective signage -Booking issues -Stressful interactions with hirers / users (financial issues or not adhering to rules of use of facility) -Inadequate oversight or provision of peripheral services (e.g.. cleaning / maintenance)

**Objective:**  
Effective management of the day to day operations of facilities, venues and events.

Potential causes include;	
Double bookings	Traffic congestion or vehicles blocking entry or exit
Illegal / excessive alcohol consumption	Insufficient time between bookings for cleaning or maintenance
Bond payments poorly managed	Difficulty accessing facilities / venues.
Falsifying hiring agreements (alcohol on site / lower deposit)	Failed safety / chemical / health requirements
Inadequate oversight or provision of peripheral services (e.g.. cleaning / maintenance)	Poor service from contractors (such as catering or cleaning)

Key Controls	Type	Last Reviewed	Rating
Event Management Framework	Preventative	May-19	Adequate
Building Maintenance Program	Preventative	May-19	Adequate
Facility / Venue Booking System	Preventative	May-19	Adequate
Reserves Management System	Preventative	May-19	Adequate
Asset Management Plan	Preventative	May-19	Adequate
Statutory Public Building Compliance Program	Preventative	Nov-21	Adequate
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Partial	Yes	No	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	No	No	No	
CEO; DCEO	Partial	Partial	Partial	No	No	

Actions (Treatments)	Due Date	Responsibility
Develop Event Management Framework	Dec-23	CDO
Develop Reserves Management Register	Completed	DCEO
Create Inspection and Maintenance Schedules for Event Equipment	Oct-23	CDO
Undertake Community Facilities Review	Aug-22	CEO & CDO
Public Buildings Inspected Annually for Compliance	Nov-23	CEO
Develop Wheatbelt Heritage Rail Management Plan	Jun-23	CEO

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Mar-20	Jun-20	Jun-22	Event Management Plan in place, yet to complete framework; extend to Dec 2023
			Completed
Dec-19	Mar-20	Jun-22	Extend to October 2023 due to other priorities
Jun-20	Feb-21	Jun-22	Near completion
Dec-20	Nov-21	Apr-22	Inspections completed November 2022: Next due Novemebr 2023
			Not commenced

Key Performance Indicators	Tolerance	Latest Result	Trend
Number of Injuries / Incidents at Events	0	0	Constant
Number of Injuries / Incidents at Facilities	0	0	Constant
Customer Satisfaction Survey - Facilities	<65%	83%	Improving
Compliance of Events and Facilities	>90%	90%	Constant
Reserves Management Register	Maintained	Not Rated	

KPI / Action Data			
2023	2022	2021	Comments
0	0	0	Rate annually in June
0	0	0	Rate annually in June
83%	83%	Not Rated	Rated every 2 years; Due Setpember 2024
	Compliant	Not Rated	Rated every 2 years; Due Setpember 2024
	Maintained	Maintained	Rate annually in December 2023

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Reputation	Consequence:	Minor (2)
	Likelihood:	Unlikely (2)
	<b>Overall Risk Ratings:</b>	<b>Low</b>

**Additional / Final Comments**  
Reviewed by Management Team - June 2023  
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

# IT or Communication Systems and Infrastructure

Mar-24

## Risk Context

Disruption, financial loss or damage to reputation from a failure of information technology systems. 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. This may or may not result in IT Disaster Recovery Plans being invoked.

Examples include failures or disruptions caused by:

- Hardware or software
- Networks
- Failures of IT Vendors

This also includes where poor governance results in the breakdown of IT maintenance such as;

- Configuration management
- Performance monitoring

This does not include new system implementations - refer "Inadequate Project / Change Management".

## Potential causes include;

Weather impacts	Non-renewal of licences
Power outage on site or at service provider	Inadequate IT incident, problem management & Disaster Recovery Processes
Out-dated, inefficient or unsupported hardware or software	Lack of process and training
Software vulnerability	Equipment purchases without input from IT department
Incompatibility between operating systems	Vulnerability to user error

Key Controls	Type	Last Reviewed	Rating
IT Infrastructure Replacement Program	Preventative	Jul-20	<b>Adequate</b>
IT Management Service Level Agreement	Detective	Early 2018	<b>Adequate</b>
IT Managed Service Agreement Monthly Report	Detective	Monthly	<b>Adequate</b>
IT Disaster Recovery Plan	Recovery		<b>Not Rated</b>
IT System Access Framework	Preventative		<b>Adequate</b>
Secure Password Procedure	Preventative		<b>Adequate</b>
Advanced Email Protection	Preventative	Aug-20	<b>Effective</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Actions	Due Date	Responsibility
Develop IT Disaster Recovery Plan	Dec-22	DCEO
Review IT Management Service Level Agreement	Jan-24	DCEO
Document IT Infrastructure Replacement Program	Dec-22	DCEO
Develop Secure Password Procedure	Completed	DCEO
Replacement of Phone System	Completed	DCEO
Document IT System Framework & Services	Dec-22	DCEO

Key Performance Indicators	Tolerance	Latest Result	Trend
Number of Cyber Breaches	0	0	Constant
IT Replacement Program	Developed	Not rated	Constant
IT Disaster Recovery Plan	Developed	Not rated	Constant
Advanced Email Protection	Installed	Installed	Constant
IT System Access Framework	Developed	Not rated	Constant
Document Secure Password Procedure	Developed	Not rated	Constant

## Residual Risk Rating

Consequence Category	Risk Ratings	Rating
Service Disruption / Financial	<b>Consequence:</b>	Major (4)
	<b>Likelihood:</b>	Likely (4)
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

## Objective:

Stability and performance of information technology and communication systems

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; DCEO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; DCEO	Yes	Yes	Yes	Yes		Due June 2021
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
DCEO	Yes	Yes	Yes	Yes	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-20	Jun-21	Dec-22	Linked with IT Framework & Services
			Provision of Managed Information Services expires in 2024
Mar-20	Dec-20	Jun-22	Linked with IT Framework & Services
			Procedure implemented
Sep-21	Completed		VOIP system installed
Mar-21	Jun-21	Dec-22	Deferred until December 2023

KPI / Action Data			
2023	2022	2021	Comments
0	0	0	Rate annually in June
	Not rated	Completed	Rating based on completion
	Not rated	Not rated	Rating based on completion
Maintained	Maintained	Maintained	System remains in place
Not rated	Not rated	Not rated	Rating based on completion
Maintained	Maintained	Completed	Rating based on completion

## Additional / Final Comments

Reviewed by Management Team - June 2023

Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

# Misconduct

Mar-24

## Risk Context

Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority.

This would include instances of:

- Relevant authorisations not obtained.
- Distributing confidential information.
- Accessing systems and / or applications without correct authority to do so.
- Misrepresenting data in reports.
- Theft by an employee
- Inappropriate use of plant, equipment or machinery
- Inappropriate use of social media.
- Inappropriate behaviour at work.
- Purposeful sabotage

*This does not include instances where it was not an intentional breach - refer Errors, Omissions or Delays.*

## Objective:

Compliance with our Code of Conduct

## Potential causes include;

Inadequate training of code of conduct \ induction	Greed, gambling or sense of entitlement
Changing of job roles and functions/authorities	Collusion between internal & external parties
Delegated authority process inadequately implemented	Password sharing
Lack of internal checks	Low level of Supervisor or Management oversight
Covering up poor work performance	Believe they'll get away with it
Poor enforcement of policies and procedures	Undue influence from Manager / Councillor
Information leaked to Tenderers during the Tender process	Poor work culture
Insubordination	By-passing established administrative procedures
Disgruntled employees	Sharing of confidential information

Key Controls	Type	Last Reviewed	Rating
Delegations Register	Preventative	May-20	<b>Adequate</b>
Staff Recruitment Process (includes Police Clearance)	Preventative	Feb-19	<b>Adequate</b>
Staff Inductions	Preventative	Aug-20	<b>Adequate</b>
External Audits	Preventative	May-20	<b>Adequate</b>
Annual Drivers Licence Checks	Preventative	Feb-20	<b>Adequate</b>
Social Media Policy	Preventative	Apr-20	<b>Adequate</b>
Segregation of Duties (Financial)	Preventative	Jul-20	<b>Adequate</b>
Financial Management Policy	Preventative	May-20	<b>Adequate</b>
Financial Authorisation Policy	Preventative	May-20	<b>Adequate</b>
Delegation Control - Synergy	Preventative	Jul-20	<b>Adequate</b>
Financial Interests Returns Declarations	Preventative	Ongoing	<b>Adequate</b>
Primary and Annual Returns Process	Preventative	Aug-20	<b>Adequate</b>
Procurement Delegation Control - Synergy	Preventative	Ongoing	<b>Adequate</b>
Petty Cash Policy	Preventative	May-20	<b>Adequate</b>
Corporate Credit Card Policy	Preventative	Apr-21	<b>Adequate</b>
Delegated Authority for Procurement	Preventative	May-20	<b>Adequate</b>
Elected Member Training Plan	Preventative	Ongoing	<b>Adequate</b>
Audit & Risk Committee Terms of Reference	Preventative	Nov-19	<b>Adequate</b>
IT Security Access Register (Profiles & Passwords)	Preventative	90 Days	<b>Adequate</b>
Purchasing Policy & Procurement Process	Preventative	Jul-20	<b>Adequate</b>

## Control Assurance

Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	Yes	Yes	Partial	
CEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	

Tender Procurement Process	Preventative	Unknown	<b>Adequate</b>
Financial Management Systems Review	Preventative	Sep-19	<b>Adequate</b>
Regulation 17 Review	Preventative	Dec-19	<b>Adequate</b>
Related Parties Disclosures Policy	Preventative	Jan-19	<b>Adequate</b>
Council Member Communication & Use of Social Media Policy	Preventative	Introduced	<b>Adequate</b>
Code of Conduct	Preventative	Feb-21	<b>Adequate</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>

CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	

Actions (Treatments)	Due Date	Responsibility
Review and Document Organisations Controls and Systems	Ongoing	CEO & DCEO
Centralise Checklists, Controls and Procedures	Jun-21	CEO & DCEO
Review Fuel Stock Control and Process	Completed	DCEO
Present Regulation 17 Review to Audit & Risk Committee - Every 3 Years	Feb-26	CEO
Review Purchasing Policy & Procurement Process	Dec-22	DCEO
Review Social Media Policy 3.11	Dec-22	EGO
Review Code of Conduct (Councillor)	Jul-23	CEO & EGO
Prepare Credit Card Procedure	Completed	DCEO
Conduct Drivers Licence Check Annually	April Annually	CEO & DCEO

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-20	Ongoing		Progressing
Dec-20	Jun-21	Jun-22	Underway as part of SharePoint review
May-20	Apr-21		Processed reviewed & procedures implemented for fuel & materials
			Completed February 2026; Next due February 2026
Mar-20	Apr-23	Jun-23	Scheduled to complete end June 2023; progressing
Oct-19	Completed		Reviewed April 2020; introduced Council Member Communication & Use of Social Media Policy December 2019; Due for review
			Review scheduled for July 2023
Sep-21	Completed		Credit Card authorisation forms and agreements in place
			Last checked April 23; Next check April 2024

Key Performance Indicators	Tolerance	Latest Result	Trend
Unqualified External Audits (# of Significant Findings)	0	Unqualified	Constant
Disregarding or Manipulating Procurement Process	Nil	Not rated	Constant
Breaches of Code of Conduct	Nil	1	Constant
Internal & External Complaints (Minor)	< 1 per quarter	0	Constant
Internal & External Complaints (Major)	0	0	Constant
Adherence to Internal Controls	Nil	Not rated	Constant

KPI / Action Data			
2023	2022	2021	Comments
	<i>Unqualified</i>	<i>Unqualified</i>	Rate annually in December
	0	35	Rate annually in December
	1	4	Rate annually in December
	0	0	Rate annually in December
	0	0	Rate annually in December
	<i>Unable to Rate</i>	<i>Unable to Rate</i>	Rate annually in December; Control to rate indicator yet to be identified

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Reputation / Finance	<b>Consequence:</b>	<i>Moderate (3)</i>
	<b>Likelihood:</b>	<i>Possible (3)</i>
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

# Project / Change Management

Mar-24

**Risk Context**

Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes.

This includes:

- Inadequate change management framework to manage and monitor change activities.
- Inadequate understanding of the impact of project change on the business.
- Failures in the transition of projects into standard operations.
- Failure to implement new systems
- Inadequate handover process

*This does not include new plant & equipment purchases. Refer "Inadequate Asset Sustainability Practices"*

**Potential causes include;**

Lack of communication and consultation	Excessive growth (too many projects)
Lack of investment	Inadequate monitoring and review
Failures of project Vendors/Contractors	Geographic or transport difficulties sourcing equipment / materials
External consultants underquoting on costs	Lack of project methodology knowledge and reporting requirements
Ineffective management of expectations (scope creep)	Project risks not managed effectively
Inadequate project planning (resources/budget)	

Key Controls	Type	Last Reviewed	Rating
Project Management Methodology and Framework	Preventative		<b>Not Rated</b>
Communication and Engagement Framework	Preventative		<b>Adequate</b>
Risk Management Framework	Detective	Oct-19	<b>Adequate</b>
Financial Management Framework	Preventative	Mar-17	<b>Adequate</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Actions (Treatments)	Due Date	Responsibility
Develop Project Management Methodology and Framework	Dec-22	DCEO
Review Communication and Engagement Framework	Aug-23	CEO & CDO

Key Performance Indicators	Tolerance	Latest Result	Trend
Minimisation of Project Variations	<90%	Not rated	
Achievement of Project Deadlines / Milestones	<90%	Not rated	
Community Engagement Framework Review (Every 2 Years)	Completed	Not rated	

**Residual Risk Rating**

Consequence Category	Risk Ratings	Rating
Financial / Reputational / Health	<b>Consequence:</b>	Moderate (3)
	<b>Likelihood:</b>	Possible (3)
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

**Objective:**  
Adequate analysis, design, delivery and reporting of projects

**Control Assurance**

Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	No	No	No	No	Partial	
CEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Oct-19	Dec-20	Dec-21	Project management templates in place; process yet to be documented
Mar-22			Due to review in August 2023

**KPI / Action Data**

2023	2022	2021	Comments
	Unable to Rate	Unable to Rate	Rate annually in December; Controls to rate indicator to be identified
	Unable to Rate	Unable to Rate	Rate annually in December; Controls to rate indicator to be identified
	Not Rated	Completed	Rate upon completion; Due August 2023

**Additional / Final Comments**

Reviewed by Management Team - June 2023

Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

# Safety and Security Practices

Mar-24

## Risk Context

Non-compliance with the Occupation Safety & Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are negligence or carelessness.

## Objective:

Compliance with the Occupation Safety & Health Act, associated regulations and standards, and the ability to ensure the physical security requirements of staff, contractors and visitors.

## Potential causes include;

Lack of appropriate PPE / equipment	Inadequate signage, barriers or other exclusion techniques
Inadequate first aid supplies or trained first aiders	Poor storage and use of dangerous goods
Inadequate security protection measures in place for buildings, depots and other places of work	Ineffective / inadequate testing, sampling or other health-related requirements
Inadequate or unsafe modifications to plant & equipment	Lack of mandate and commitment from senior management
Inadequate policy, frameworks, systems and structure to prevent the injury of visitors, staff, contractors and/or tenants.	Inadequate organisational Emergency Management requirements (evacuation diagrams, drills, wardens etc.).
Inadequate supervision, training or mentoring of staff	Slow or inadequate response to notifications from public

Key Controls	Type	Last Reviewed	Rating
Building Security Access Controls (Keys & Keypad Access)	Preventative	Sep-19	<b>Adequate</b>
OSH Management Framework	Preventative	May-17	<b>Adequate</b>
Human Resource Management Framework	Preventative	May-19	<b>Adequate</b>
Governance Management Framework	Preventative	Ongoing	<b>Adequate</b>
Managing Emergencies In Shire Facilities	Preventative	Dec-16	<b>Adequate</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	No	No	Partial	
CEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Partial	Partial	Partial	Partial	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	

Actions (Treatments)	Due Date	Responsibility
Review Hazard Register	Annually	CEO & DCEO
Update Staff Training Register	Ongoing	CEO & DCEO
Conduct Quarterly Workplace Inspections	Quarterly	CEO
Safe Work Method Statements (SWMS) Library	Completed	CEO
Assess Shire Building and Facility Safety and Security	Nov-23	CEO
Develop Isolated Worker Management Procedure	Oct-22	CEO
Re-Establish WSH Committee & Conduct Bi-Monthly Meetings	Monthly	CEO
Review Managing Emergencies In Shire Facilities	Dec-23	CEO & DCEO
Conduct Annual BCP and LEMC Drills	Dec-23	CEO
Review Contractor Inductions and Register	Jun-22	CEO

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			Register updated as required
			Inspections schedule prepared
May-22	Jun-22		SMWS in place for all plant
			Completed November 2022; Next due November 2023
			Policy signed off; yet to prepare procedure
			Bi-Monthly meetings conducted
Dec-21	Jun-22	Mar-23	Deferred; Scheduled to complete December 2023; contractor engaged
			LEMC drill completed, next due 2023; BCP drill due Dec 2022, next due Dec 2023
			Review completed; contractor inductions conducted as required

Key Performance Indicators	Tolerance	Latest Result	Trend
Reporting and Management of Incidents	100%	100%	Improving
Failed Safety Inspections	Nil	Nil	Constant
Lost Time Injuries Per Quarter	Nil		Constant
Near Misses Per Quarter	Nil	Nil	Improving
Workers Compensation Claims Per Quarter	Nil	1	Improving
Safety Audit Result % (Every Three Years)	95%	74%	Constant

KPI / Action Data			
2023	2022	2021	Comments
	<i>Not Rated</i>	<i>Unable to Rate</i>	Rated annually in December; Control to be identified to rate indicator
	<i>Not Rated</i>	<i>Unable to Rate</i>	Rated annually in December; Control to be identified to rate indicator
	<i>Note Rated</i>	<i>Unable to Rate</i>	Rated annually in December; Control to be identified to rate indicator
	0	4	Rated annually in December
	1	2	2 overall for 2021/22 (nil for quarter); Rated annually in December
	<i>Not Rated</i>	74%	Safety Audit completed May 2021



Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Health	<b>Consequence:</b>	Moderate (3)
	<b>Likelihood:</b>	Possible (3)
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

Nil

# Supplier / Contract Management

Mar-24

Risk Context
Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes.
This also includes:
<ul style="list-style-type: none"> <li>• Concentration issues (contracts awarded to one supplier)</li> <li>• Vendor sustainability</li> </ul>

Potential causes include;	
Insufficient funding	Inadequate contract management practices
Complexity and quantity of work	Ineffective monitoring of deliverables
Suppliers not willing to provide quotes	Limited availability of suppliers
Inadequate tendering process	Lack of planning and clarity of requirements
Contracts not renewed on time	Historical contracts remaining

Key Controls	Type	Last Reviewed	Rating
Annual Budget	Preventative	Mar-21	<b>Adequate</b>
Financial Management Framework	Preventative	Progressing	<b>Adequate</b>
Access to Independent Advice (WALGA/Lawyers) & Peer Review	Preventative	Ongoing	<b>Adequate</b>
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Actions (Treatments)	Due Date	Responsibility
Review Purchasing Policy	Dep 23	CEO & DCEO
Develop Standardised Contracts	Ongoing	CEO & DCEO
Document Financial Controls	Ongoing	DCEO
Develop Appropriate Financial Reporting Tools	Ongoing	DCEO
Develop Centralised Contract Management System	Ongoing	CEO & DCEO

Key Performance Indicators	Tolerance	Latest Result	Trend
Contracts Reviewed And Maintained	>90%	90%	Constant
Number of Expired Contracts Not Yet Renewed	<1 per quarter	1	<b>Worsening</b>

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Service Interruption / Financial	<b>Consequence:</b>	Moderate (3)
	<b>Likelihood:</b>	Possible (3)
	<b>Overall Risk Ratings:</b>	<b>Moderate</b>

**Objective:**  
**Adequate management (including contractual arrangements) of external Suppliers, Contractors, IT Vendors or Consultants engaged for operations.**

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	Risk of fraud is minimal.
CEO; DCEO	Yes	Yes	Yes	Yes	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			Bi-Annual Review due September 2023
			Standardised MOUs; Service Level Agreements; Tenancy Agreements; Contracts
			Controls in place; constantly reviewing for improvement
			Continuous training to utilise all tools
			Investigating options whilst reviewing SharePoint

KPI / Action Data			
2023	2022	2021	Comments
	90%	90%	Rate annually in December
	2	1	Rate annually in December

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.



Measures of Consequence

RATING	PEOPLE	INTERRUPTION TO SERVICE	REPUTATION	COMPLIANCE	PROPERTY	NATURAL ENVIRONMENT	FINANCIAL IMPACT	PROJECT	
			(Social / Community)		(Plant, Equip, Buildings)			Time	Budget
Insignificant (1)	Near-Miss	No material service interruption Less than 1 hour	Unsubstantiated, localised low impact on community trust.	No noticeable regulatory or statutory impact	Inconsequential damage.	Contained, reversible impact	Less than \$5,000	Exceeds deadline by 5% of project	Exceeds project budget by 5%
Minor (2)	First Aid Treatment	Short term temporary interruption –	Substantiated, localised impact on community trust or	Some temporary non compliances	Localised damage rectified by	Contained, reversible impact	\$5,001 - \$50,000	Exceeds deadline by 10% of project	Exceeds project budget by 10%
Moderate (3)	Medical treatment / Lost time injury <30 Days	Medium term temporary interruption –	Substantiated, public embarrassment.	Short term non-compliance but with significant	Localised damage requiring	Contained, reversible impact	\$50,001 - \$200,000	Exceeds deadline by 15% of project	Exceeds project budget by 15%
Major (4)	Lost time injury >30 Days / temporary disability	Prolonged interruption of services – additional	Substantiated, public embarrassment.	Non-compliance results in termination of	Significant damage requiring	Uncontained, reversible impact	\$200,001 - \$500,000	Exceeds deadline by 20% of project	Exceeds project budget by 20%
Extreme (5)	Fatality, permanent disability	Indeterminate prolonged interruption of	Substantiated, public embarrassment.	Non-compliance results in litigation, criminal charges or	Extensive damage requiring	Uncontained, irreversible impact	More than \$500,000	Exceeds deadline by 25% of project	Exceeds project budget by 25%

Measures of Likelihood

Rating	Description	Frequency
Almost Certain (5)	The event is expected to occur in most circumstances	More than once per year
Likely (4)	The event will probably occur in most circumstances	At least once per year
Possible (3)	The event should occur at some time	At least once in 3 years
Unlikely (2)	The event could occur at some time	At least once in 10 years
Rare (1)	The event may only occur in exceptional circumstances	Less than once in 15 years

Risk Matrix

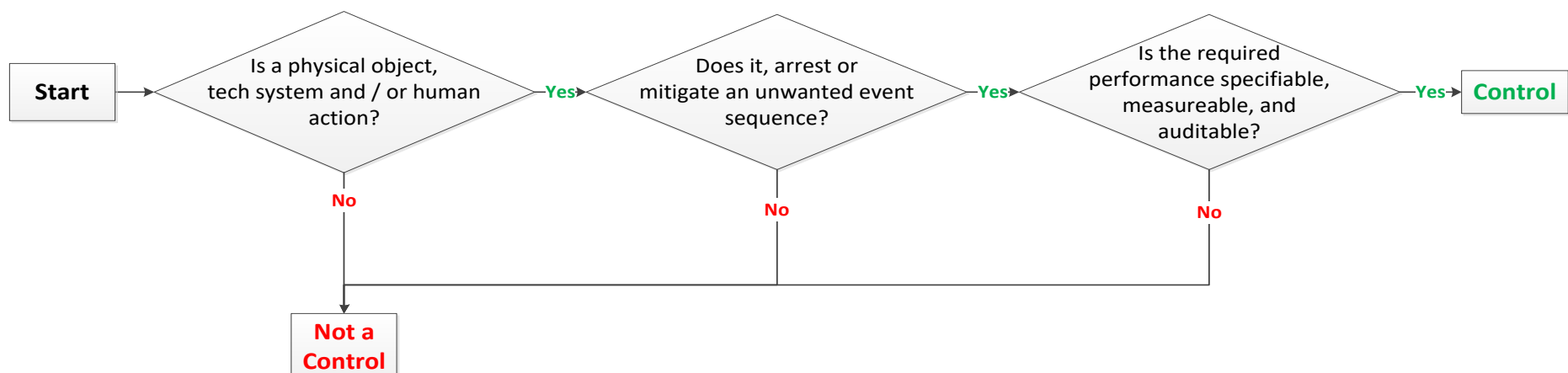
	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Acceptance Criteria

Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager
HIGH	Urgent Attention Required	Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	DCEO / CEO
EXTREME	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

Existing Controls Ratings

Rating	Foreseeable	Description
Effective	There is <u>little</u> scope for improvement.	Processes (Controls) operating as intended and aligned to Policies / Procedures. Subject to ongoing monitoring. Reviewed and tested regularly.
Adequate	There is <u>some</u> scope for improvement.	Processes (Controls) generally operating as intended, however inadequacies exist. Nil or limited monitoring. Reviewed and tested, but not regularly.
Inadequate	There is a <u>need</u> for improvement or action.	Processes (Controls) not operating as intended. Processes (Controls) do not exist, or are not being complied with. Have not been reviewed or tested for some time.



Lagging Indicator

Indicators relating to a result or outcome. Lag means the indicator will change after something happens. The indicator measures the results of an action. Looks back as to whether the intended result was achieved)

Leading Indicator

Indicators measures an input that leads to a result. Often related to something you can influence. How to produce desired results. Looks forward at future outcomes.

## Risk Register - Updated March 2024

Theme	Key Control	Rating	KPI	Comment
Asset Management Practices	Sewerage Maintenance Plan & Program	Indequate		Scheduled to complete December 2023
Asset Management Practices	KPI - Accidents/Damage to Property	7	<2 Per Quarter	Worsening
Engagement	Community Satisfaction Survey - Council leadership in the community		70%	Worsening
Engagement	Community Satisfaction Survey - How the community is consulted & informed about local		56%	Worsening
Environment Management	Sewerage Maintenance Plan & Program	Inadequate		Scheduled to complete December 2023
Environment Management	Waste Management Plan	Not Rated		Scheduled for December 2023
Management of Facilities/Venues/Events	Event Management Framework	Not Rated		Plan in place; overall framework to be completed
IT or Communication Systems & Infrastructure	IT Disaster Recovery Plan	Not Rated		
Project/Change Management	Project Management Methodology & Framework	Not Rated		Templates in place; procedures to be developed