



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Audit & Risk Committee Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Friday 28 February 2025

UNCONFIRMED



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Nil

4. Disclosure of Interest

Nil

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

5.1 Audit & Risk Committee Meeting held on 10 December 2024

[Attachment 5.1A](#)

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution - 5.1

Moved: Cr Ward

Seconded: Ms T Jones

1067 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 10 December 2024, as presented in Attachment 5.1A, be confirmed as a true and correct record of proceedings.

Minor correction to be made to the Chair of the meeting from Cr McMorran to Cr Trepp

CARRIED 4/0

For: Cr RI Trepp, Cr NP McMorran, Cr BA Ward, Ms TA Jones

6. PRESENTATIONS

Nil

7. OFFICER'S REPORTS

7.1 2024 Compliance Audit Return

<h2>Corporate & Community Services</h2>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	24 February 2025	
Location:	Not applicable	
Responsible Officer:	Manisha Barthakur, Chief Executive Officer	
Author:	Kahli Rose, Governance Coordinator	
Legislation:	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>	
SharePoint Reference:	Organisation/Governance/Committees/2025 02 28 A&R Committee Organisation/Corporate Management/Reporting/2024 Compliance Audit Return	
Disclosure of Interest:	Nil	
Attachments:	Attachment 7.1A - 2024 Compliance Audit Return	

Purpose of Report

Executive Decision Legislative Requirement

Summary

This Item presents the 2024 Compliance Audit Return (CAR) to the Audit & Risk Committee (the Committee) for consideration and, if satisfactory, recommendation to Council for adoption.

Background

Each year, local governments must conduct a compliance audit covering the period from 1 January to 31 December, assessing adherence to the CAR requirements.

Following Committee review and Council consideration, a certified copy of the CAR—signed by the President and CEO—along with relevant meeting minutes and any explanatory notes, must be submitted to the Department of Local Government, Sport and Cultural Industries (DLGSC) by 31 March.

Comment

The CAR serves as a key governance tool for both the Committee and Council, forming part of the DLGSC's monitoring framework. The 2024 CAR reinforces the importance of acknowledging non-compliance or partial compliance and requires Council to endorse remedial actions to prevent recurrence.

This year's CAR includes assessments across the following categories:

1. Commercial Enterprises by Local Governments – 5 questions
2. Delegation of Power/Duty – 13 questions
3. Disclosure of Interest – 21 questions
4. Disposal of Property – 2 questions
5. Elections – 3 questions
6. Finance – 7 questions
7. Integrated Planning and Reporting – 3 questions
8. Local Government Employees – 5 questions
9. Official Conduct – 4 questions
10. Optional Questions – 9 questions
11. Tenders for Providing Goods and Services – 22 questions

During the completion of the 2024 CAR, one qualification was identified:

Section	Question	Compliance	Explanation
s5.16(3)(b) & s5.45(1)(b)	Were all Council decisions to amend or revoke a delegation made by absolute majority?	No	At the 21 May 2024 Ordinary Council Meeting (CMRef:0959), an amendment to the Delegation Register was passed by simple majority instead of absolute majority.

- The amendment permitted sub-delegation of payment authorisation to the Asset & Works Coordinator (AWC), CRC Coordinator (CRCC), and Aged Care Coordinator (ACC).
- No sub-delegation powers have been exercised by the AWC, CRCC, or ACC following the 21 May 2024 meeting.
- Sub-delegation powers in 2024 were exercised only by the Deputy Chief Executive Officer and Executive Governance Officer.
- While the officer report incorrectly stated that a simple majority was required, the decision was carried **5/1**.
- The Shire acknowledges that Council **cannot** determine sub-delegations, as its authority under s.5.42 is limited to delegating to the CEO. Moving forward, sub-delegations will be determined by the CEO in accordance with s.5.44(3).

WALGA provided a comprehensive review of this qualification and guidance on reporting the findings in the CAR.

WALGA also recommended a training course for all delegates and sub-delegates to prevent similar issues in the future. This course has been scheduled as part of ongoing staff development.

Consultation

Manisha Barthakur, Chief Executive Officer
Kahli Rose, Manager of Governance and Community Services
Lyn Fogg, WALGA Governance Team

Policy Implications

Policy 2.2 – Risk Management Policy is applicable.

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

Section 7.13(1)(i) of the *Local Government Act 1995* requires local governments to carry out a compliance audit in a manner specified by Regulations.

Regulation 14 of the *Local Government (Audit) Regulations 1996* is applicable and states:

"14. Compliance audits by local governments

- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
- (2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
- (3A) *The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.*
- (3) *After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be –*
 - (a) *presented to the council at a meeting of the council; and*
 - (b) *adopted by the council; and*
 - (c) *recorded in the minutes of the meeting at which it is adopted."*

Regulation 15 of the *Local Government (Audit) Regulations 1996* requires a certified copy of the CAR to be provided to the DLGSC by 31 March:

"15. Certified copy of compliance audit return and other documents to be given to Departmental CEO

- (1) *After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –*
- (a) *a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*
 - (b) *any additional information explaining or qualifying the compliance audit,*
- is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.*
- (2) *In this regulation –*
- certified** *in relation to a compliance audit return means signed by –*
- (a) *the mayor or president; and*
 - (b) *the CEO.”*

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	People
Risk Description	Some temporary non compliances
Consequence Rating	Insignificant (1)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (3)
Key Controls (in place)	Governance Management Framework, Staff Training Plan
Action (Treatment)	Document Governance Management Framework, Implementation of tailored Staff Training Plan
Risk Rating (after treatment)	Adequate

Financial Implications

Nil

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation/Resolution - 7.1

Moved: Cr Trepp **Seconded:** Cr Ward

1068 That, by Absolute Majority, in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. Receives the 2024 Compliance Audit Return, as presented in Attachment 7.1A.
2. Recommends to Council that it adopts the 2024 Compliance Audit Return and submits it to the Department of Local Government, Sport & Cultural Industries prior to 31 March 2025.

CARRIED 4/0

For: Cr RI Trepp, Cr NP McMorran, Cr BA Ward, Ms TA Jones

Please note: 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.

Comment

The Audit & Risk Committee has been requesting a full review of the Risk Dashboard since October 2023, which has now been reviewed and has identified multiple high-risk areas that require prioritised action to maintain compliance and ensure further unqualified audits.

The Regulation 17 Audit is scheduled for this year, making it critical that the Risk Dashboard is brought back into alignment as a high priority for the organisation. Staff workload is currently high, and addressing these risks effectively will require appropriate staffing levels, resourcing, and budget allocations. Without sufficient resources, it will be challenging to meet compliance obligations and improve practices.

Key high-risk areas identified include:

Asset Management

Key Risks:

Failure or reduction in service of infrastructure assets due to outdated maintenance schedules and inadequate financial forecasting.

Actions Required:

- Full review and update of the Asset Management Plan (due January 2026, but work has not commenced).
- Immediate implementation of audit recommendations for fuel stock control (to be completed by June 2025).
- Update and enforce maintenance schedules for plant and equipment (scheduled for December 2025 but requires earlier completion).

Business Disruption Preparedness

Key Risks:

Lack of comprehensive business continuity planning leaves the Shire vulnerable to prolonged service interruptions.

Actions Required:

- Immediate update and implementation of the IT Disaster Recovery Plan (due June 2025, which is yet to be assigned to our IT provider).
- A full-scale emergency management exercise must be scheduled and completed by July 2025.
- Business Continuity Plan drills to be held at least annually, with the next drill set for December 2025.

Compliance & Governance Oversight Gaps

Key Risks:

Regulatory non-compliance and failure to meet statutory obligations.

Actions Required:

- Governance Management Framework to be fully documented and adopted by July 2025.
- Councillor Induction Manual review to be prioritised before the August 2025 deadline.
- Review and update information management systems by December 2024, with a training program introduced for all staff.

Environmental & Waste Management Compliance Failures

Key Risks:

Environmental compliance failures and ineffective waste management planning.

Actions Required:

- Comprehensive review of wastewater reuse practices, with recommendations implemented by September 2024.
- Immediate commencement of a new Waste Management Plan (completion deadline: June 2024).
- Increased monitoring and enforcement of illegal dumping, with dedicated resources allocated.

Employment & Workplace Safety Gaps

Key Risks:

Inadequate HR policies, workplace safety measures, and training gaps.

Actions Required:

- Workforce Plan review to commence immediately, with completion targeted for December 2025.
- Full performance review cycle to be enforced, with completion set for April 2025.
- Centralised tracking system for staff training compliance to be implemented by May 2025.

Cybersecurity & Data Protection Risks

Key Risks:

Increased risk of cyberattacks, data breaches, and inadequate IT security measures.

Actions Required:

- Implementation of multi-factor authentication across all systems (by September 2025).
- Comprehensive review and update of IT security policies and procedures (by July 2025).
- Regular cybersecurity awareness training for all staff (this has been implemented in Feb 2025 for all IT users including councillors).

Financial Management & Budget Oversight

Key Risks:

Risk of financial mismanagement due to inadequate budget forecasting and delayed reporting.

Actions Required:

- Strengthening internal financial controls and budget tracking mechanisms (Some components of internal controls are addressed through statutory financial reporting process. In addition, a streamlined automated capital projects tracking by December 2025).
- Ensuring all financial reports are reviewed and audited quarterly (ongoing).
- Conducting a comprehensive review of grant management and expenditure tracking (by October 2025).

Community Engagement & Reputation Management

Key Risks:

Lack of proactive communication leading to reputational damage and community dissatisfaction.

Actions Required:

- Development of a structured community engagement plan (by August 2025).
- Ensuring timely and transparent responses to community concerns (ongoing).
- Creation of a crisis communication strategy to handle potential public relations risks (by September 2025).

Emergency Response & Disaster Management

Key Risks:

Inadequate preparation for bushfires, floods, or other emergencies.

Actions Required:

- Full review and testing of emergency response plans (by November 2025).
- Ensuring all staff and key stakeholders are trained in emergency response procedures (ongoing).
- Updating firebreak and hazard reduction plans in alignment with current climate risk assessments (by May 2025).

Contract & Procurement Risks

Key Risks:

Poor contract management, lack of planning, and inadequate vendor monitoring.

Actions Required:

- Develop a centralised contract management system (by September 2025).
- Conduct regular audits on vendor sustainability and contract compliance (ongoing).
- Review procurement policies to ensure best value and compliance (by December 2025)

Workplace Safety & Security

Key Risks:

Non-compliance with occupational safety laws, lack of emergency preparedness, and staff safety concerns.

Actions Required:

- Implement an isolated worker management procedure (by December 2025).
- Conduct monthly workplace safety inspections (ongoing).
- Continue the development and regular meetings of the Workplace Safety & Health (WSH) Committee (next scheduled April 2025).

IT & Cybersecurity Failures

Key Risks:

Outdated IT infrastructure, poor cybersecurity controls, and risk of data breaches.

Actions Required:

- Implement an IT disaster recovery plan (by June 2025).
- Enforce multi-factor authentication across all systems (by September 2025).
- Upgrade IT infrastructure replacement program (by December 2025).

Misconduct & Ethical Risks

Key Risks:

Potential breaches of the Code of Conduct, lack of internal controls, and insufficient enforcement of policies.

Actions Required:

- Review and strengthen delegation authority processes (by July 2025).
- Improve compliance with financial management policies (by December 2025).
- Conduct regular staff training on ethical responsibilities (ongoing).

Project & Change Management Risks

Key Risks:

Failure to properly plan and execute strategic projects, leading to delays and cost overruns.

Actions Required:

- Develop a project management methodology and framework (by August 2025).
- Conduct a formal review of change management processes (by December 2025).
- Improve tracking and reporting on project progress (ongoing).

Governance & Compliance Failures

Key Risks:

Ineffective regulatory oversight, lack of legal compliance, and governance gaps.

Actions Required:

- Complete a full review of the Governance Management Framework (by July 2025).
- Implement a training program for councillors and staff on compliance obligations (ongoing).
- Improve the tracking of regulatory changes and statutory requirements (by October 2025).

Community Engagement & Reputation Management

Key Risks:

Poor communication with the public, lack of community involvement, and reputational damage.

Actions Required:

- Develop a structured Community Engagement Policy and Framework (by December 2025).
- Improve customer service response processes (ongoing).
- Report to Council on the results of the Community Satisfaction Survey (by April 2025).

Document & Information Management Risks

Key Risks:

Poor record-keeping, outdated documentation, and compliance risks related to data retention.

Actions Required:

- Review and update the Record-Keeping Plan (by December 2025).
- Improve digital record management through SharePoint system enhancements (by June 2025).
- Implement staff training for proper document handling and retention (ongoing).

Consultation

Manisha Barthakur, Chief Executive Officer
Kahli Rose, Manager of Governance and Community Services
Ben Forbes, Manager of Infrastructure and Projects
Solomon Mwale, Manager of Corporate Services

Policy Implications

Council Policy 2.2 – Risk Management Policy

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

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

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Short term non-compliance but with significant regulatory requirements imposed
Consequence Rating	Moderate (3)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (6)
Key Controls (in place)	Governance Management Framework
Action (Treatment)	Document Governance Management Framework
Risk Rating (after treatment)	Effective

Financial Implications

Many of the required risk management actions will necessitate additional resourcing beyond the current budget allocation. Adequate funding and staffing support are essential to ensuring compliance and risk mitigation.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution - 9.1

Moved: Cr Ward

Seconded: Ms T Jones

1069 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 - February 2025, as presented in Attachment 9.1A, detailing significant risks and required mitigation actions; and
2. Recommends to Council that it adopts the Risk Dashboard Quarterly Report - February 2025, with immediate prioritisation of outstanding high-risk items and sufficient allocation of resources and budget to address them effectively.

CARRIED 4/0

For: Cr RI Trepp, Cr NP McMorran, Cr BA Ward, Ms TA Jones

Please note: 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.

10. Date of the Next Meeting

Tuesday 13 May 2025 - commencing at 5:00pm

11. Closure

The Chair thanked those in attendance and declared the Meeting closed at 5:34pm

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COMPLIANCE AUDIT RETURN 2024

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 2024?	N/A	No undertakings
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 2024?	N/A	No undertakings
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	No undertakings
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 a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	No undertakings
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	No undertakings

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes	Delegation 1.1 Audit & Risk Committee Delegated functions to: <ol style="list-style-type: none"> 1. Meet with the Shire's Auditors at least once per year 2. Authority to examine the report of the Auditor 3. Ensure that appropriate actions are taken in relation to the report 4. Authority to review and endorse the Shire's report on actions taken in response to the Auditors report, prior to it being forwarded to the Minister.



2	s5.16 (2)	Were all delegations to committees in writing?	Yes	List of Delegations available on the LG website.
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	Yes	List of Delegations available on the LG website.
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	List of Delegations available on the LG website.
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	Yes	See Council Minutes dated 20 February 2024
6	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 <i>Local Government Act 1995</i> ?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	See minutes dated February 2024 Ordinary Council Meeting (CMRef:0914)
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Yes, letter provided on commencement/amended delegation
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Yes, letter provided to employees on commencement/amended delegation
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	No	<p>Amendment to Delegation Register on 21 May 2024 Ordinary Council Meeting (CMRef:0959) made by SIMPLE majority.</p> <ul style="list-style-type: none"> 5.1 Payments from the Municipal or Trust Funds <p>Delegation amended to allow the additional sub-delegation to the:</p> <ul style="list-style-type: none"> Asset & Works Coordinator (AWC) CRC Coordinator (CRCC) Aged Care Coordinator (ACC) <p>*No powers of sub-delegation from the AWC, CRCC, or ACC have been expressed since the 21 May 2024 Ordinary Council Meeting.</p> <p>*Sub-delegation powers only expressed by the appointed sub-delegators of Deputy Chief Executive Officer and Executive Governance Officer during the 2024 calendar year.</p>



				<ul style="list-style-type: none"> Whilst the Officer report inaccurately stated simple majority was required, the decision was carried 5/1. In any case, the Shire has since noted the Council has no authority to determine sub-delegation as its power under s.5.42 is limited to delegating to the CEO. Sub delegations in future will be determined by the CEO in accordance with s.5.44(3).
11	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	Yes, all delegations made have been kept in the delegation register.
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	These are reported to Council on a monthly basis as part of the Information Report and recorded in the Delegation Register
13	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 <i>Local Government (Administration) Regulations 1996</i> , 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 <i>Local Government Act 1995</i> , 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 18 June, 21 May Ordinary Council Meetings, and at the 3 December 2024 Australia Day Honours Committee. 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 <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Nil	



3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes	Refer to minutes on Shire website <ul style="list-style-type: none"> • Ordinary Council Meeting 18 June 2024 • Ordinary Council Meeting 21 May 2024 • Australia Day Honours Committee Meeting 3 December 2024
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 Returns register on 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 2024?	Yes	Refer to Returns register on 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	Yes, written letters were provided by the CEO or President.
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 <i>Local Government Act 1995</i> ?	Yes	Refer to LG 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 <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	Register available on 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 <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> 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	Located in secured strong-room
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 <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	Yes	Nil to report
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	Available on 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 <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes	Located in secured strong-room
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	Located in secured strong-room
15	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	Yes, below Ordinary Council Meetings. Staff member left the room during the presentation of the items in question during both meetings. <ul style="list-style-type: none"> • Ordinary Council Meeting 18 June 2024 • Ordinary Council Meeting 21 May 2024
16	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 <i>Local Government Act 1995</i> 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
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?	N/A	Not Applicable
18	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 that incorporates the model code of conduct?	Yes	Adopted 2021
19	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 <i>Local Government Act 1995</i> ?	N/A	Nil additional were adopted
20	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 LG website



Department of
**Local Government, Sport
and Cultural Industries**

21	s5.51A(1) & (3)	<p>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?</p>	Yes	Document enforced from 2022 Available on the LG website
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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 <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	N/A	Nil to report
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , 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?	N/A	Nil to report



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 <i>Local Government (Elections) Regulations 1997</i> ?	Yes	NIL election 2024
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 <i>Local Government (Elections) Regulations 1997</i> ?	N/A	Nil election
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 <i>Local Government (Elections) Regulations 1997</i> ?	Yes	Nil updates

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 <i>Local Government Act 1995</i> ?	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 <i>Local Government Act 1995</i> , did it do so by absolute majority?	Yes	Delegation 1.1 Audit & Risk Committee
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	November 2024



4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	Nil significant findings
5	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?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	17 December 2024 Ordinary Council Meeting (CMRef:1046)

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 Integrated Strategic Plan review April 2024
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	21/11/2023 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. Integrated Strategic Plan review April 2024



3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	Yes	
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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 <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	Yes	CEO recruitment undertaken by Lo-Go and vacancy advertised in the West Australian, on the LG Pro website, on Lo-Go website, and Seek.
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 application.
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 <i>Local Government Act 1995</i> ?	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	Nil dismissal of senior employees.
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	Nil dismissal of senior employees.

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	Chief Executive 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 <i>Local Government Act 1995</i> ?	Yes	Register is available on the LG Website. Nil complaints received for the reporting period.
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	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	The register is available on the Shire's website.

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 <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	Yes	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 <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	Yes	Regulation 17 Report conducted in December 2022 Adopted March 2023 (CMRef 0744)
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , 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?	Yes	All relevant information was recorded and available on the LG website
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?	Yes	Policy 1.3 Councillor Attendance at Conferences, Seminars, Training Courses and Meetings. Reviewed 16 July 2024 (CMRef 0985)



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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 <i>Local Government Act 1995</i> ?	Yes	Refer to 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?	Yes	Policy 1.15 Councillor Training & Continuing Professional Development Policy Reviewed 16 July 2024 (CMRef 0985).
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 2024?	Yes	Refer to website.
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	Council budget adopted at 23 August Special Council Meeting (CMRef 1004)

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 <i>Local Government (Functions and General) Regulations 1996</i> , 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 to 3.11 – Purchasing Policy available in the Policy Manual on the LG Website
2	s3.57 F&G Reg 11	Subject to <i>Local Government (Functions and General) Regulations 1996</i> , 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	T2024-01 – Maintenance Grading Road Works T2024-03 – Road Construction Program 24/25
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the <i>Local Government Functions and General) Regulations 1996</i> , 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	T2024-01 – Maintenance Grading Road Works <ul style="list-style-type: none"> West Australian 25 May 2024 Dowerin Despatch 7 June 2024 LG Website from 25 May 2024



				T 2024-03 – Road Construction Program 24/25 <ul style="list-style-type: none"> West Australian 10 Sept 24 Dowerin Despatch 13 Sept 24 LG Website from 10 Sept 24
4	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	Single contracts only
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?	N/A	Nil variations
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , 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, or dropped into a locked tender box which was only opened after the tender closing period.
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , 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 LG website
8	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?	N/A	Nil rejections
9	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	Evaluations were undertaken in accordance with internal tender checklists.
10	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	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	Yes	There were no EOI processes conducted during the reporting period for tenders.



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12	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	Nil required
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , 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.
14	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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24?	N/A	There were no EOI processes conducted during the reporting period for tenders.
15	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 <i>Local Government (Functions & General) Regulations 1996</i> regulations 24AD(4) and 24AE?	N/A	No panel assessments or supplier panels required for review period.
16	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 information about the proposed panel or each person who submitted an application notice of the variation?	N/A	No panel assessments or supplier panels required for review period.
17	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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	No panel assessments or supplier panels required for review period.
18	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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24AG?	N/A	No panel assessments or supplier panels required for review period.
19	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	No panel assessments or supplier panels required for review period.
20	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	No panel assessments or supplier panels required for review period.



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21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	No panel assessments or supplier panels required for review period.
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	Yes	Refer to 3.15 – Regional Price Preference Policy available on the LG Website. RPP applicable to both T2024-01 and T2024-03

Chief Executive Officer

Date

Mayor/President

Date

Shire of Dowerin Risk Dashboard Report - February 2025

Asset Management Practices			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-26	CEO & MIP		
Update RAMM Annually	Completed	MIP		
Link Building Maintenance Schedule to AMP	Jan-26	MCS & MIP		
Review Asset Management Plan	Completed	CEO & MCS		
Review LTFP and Link to AMP	Jan-26	CEO & MCS		
Review Fuel Stock Control System	Jan-26	CEO & MCS		
Implement New Fuel Stock Control System	Completed	CEO / DCEO / AWC		

Business Disruption			Risk	Control
			High	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	July 2025	CEO & MGCS		
Review Business Continuity Plan	Dec 25	CEO		
Business Continuity Plan Drill to be Undertaken Annually	Dec 25	CEO & MCS		
Develop IT Disaster Recovery Plan	Dec 22	MCS		
Fire Breaks Inspected and Enforced Annually	Complete	MCS		
Fire Fighting Equipment Maintained and Serviced Annually	Aug 24	CEO		
Wardens (Internal) - Training of New Wardens	July 2025	MGCS		
Admin Generator Maintained and Serviced	Annually	CEO		
Review Managing Emergencies in Shire Facilities	Complete	MGCS		

Failure to fulfil Compliance Requirements (Statutory and Regulatory)			Risk	Control
			High	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	Jul-25	CEO & MGCS		
Continue Implementation of Training Program for Councillors and Staff	Ongoing	CEO & MGRS		
Review Councillor Induction Manual - Every 2 Years	Aug-25	MGCS		
Review Human Resource Management Framework	Aug-25	CEO & MCS		
Review Information Management System	Completed 2023 - ongoing	MCS		
End of Year Financial Audit - Prepare	Oct-25	MCS		
Interim Audit Finding 30 June 2025 - Action of Findings	Progressing	MCS		
Audit Finding 30 June 2024 - Action of Findings	Jun-25	MCS		

Document Management Processes			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	MCS		
Refurbishment of Archive Room to Improve Compliance	Completed	MCS		
Review Sharepoint System	Dec-24	MCS		
Review Information Management Framework	Dec-24	MCS		
Information Management Staff Training	Ongoing	MCS		
Review Record Keeping Plan	Completed	MCS		

Employment Practices			Risk	Control
			Extreme	Inadequate
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	Jun-25	CEO & MGCS		
Review Workforce Plan	Dec-25	CEO & MCS		
Create Checklist for Human Resource Management Framework	Completed	CEO & MCS		
Update Training Register & Develop 2023/2024 Training Program	May-25	CEO & MGRS		
Review Staff Induction Process	Completed	MGCS		
Conduct Annual Drivers License Checks	Annually in Apr	MCS		
Conduct Annual Performance Reviews	Annually in Apr	CEO & MGRS		

Engagement Practices			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-25	CEO & MCS		
Review Community Engagement Policy & Framework	Dec-25	CEO & MGRS		
Conduct Community Satisfaction Survey	Completed	CEO & MGCS		
Review Process For Customer Response Requests	Dec-25	MCS		
Review Customer Service Charter (every two years)	As Required	MGCS		
Review Customer Service Charter (every two years)	Jun-25	MGCS		
Update Complaint Register (in accordance to Act)	As Required	MGCS		

Environment Management			Risk	Control
			Moderate	Inadequate
Inadequate prevention, identification, enforcement and management of environmental issues.				
Actions	Due Date	Responsibility		
Develop Waste Water Management Plan & Program	Complete	CEO		
Develop Waste Management Plan & Program	Jun-24	CEO		
Complete Audit of Sewage System	Ongoing	CEO		
Address Compliance of Waste Management	Ongoing	CEO		
Address Compliance of Waste Water Re-Use	Sep-24	CEO		

Errors, Omissions & Delays			Risk	Control
			High	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	Completed	CEO & MGCS		
Review and Document Organisations Controls and Systems	Ongoing	CEO & MCS		
Centralise Checklists, Controls and Procedures	Dec-23	CEO & MCS		
Review Customer Service Complaints & Request Process to include Snap Send Solve	Dec-23	DCEO		

External Theft & Fraud (Including Cyber)			Risk	Control
			Moderate	Inadequate
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	Dec-25	MIP/TO		
Photographic Record of Minor Assets & Align With Minor Assets Register >\$5,000	Dec-25	MIP/MCS		
Implement Quarterly Schedule For Changing Passwords	Dec-25	MCS		
Review Security and Storage of Records	?	MCS		
Document Financial Management System	Dec-23	MCS		

**Shire of Dowerin
Risk Dashboard Report - February 2025**

Management of Facilities / Venues / Events		Risk	Control
		Moderate	Inadequate
Failure to effectively manage the day to day operations of facilities, venues and / or events.			
Actions	Due Date	Responsibility	
Develop Event Management Framework	Dec-25	CDC	
Develop Reserves Management Register	Completed	MCS	
Create Inspection and Maintenance Schedules for Event Equipment	Dec-25	CDC	
Undertake Community Facilities Review	Dec-25	CEO & CDC	
Public Buildings Inspected Annually for Compliance	Dec-25	MGCS	

IT or Communication Systems and Infrastructure			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.				
Actions	Due Date	Responsibility		
Develop IT Disaster Recovery Plan	Dec-22	MCS		
Review IT Management Service Level Agreement	Jan-24	MCS		
Document IT Infrastructure Replacement Program	Dec-24	MCS		
Develop Secure Password Procedure	Dec-24	DCEO		

Misconduct			Risk	Control
			High	Inadequate
Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority.				
Actions	Due Date	Responsibility		
Review and Document Organisations Controls and Systems	Ongoing	CEO & MCS		
Centralise Checklists, Controls and Procedures	Dec-25	CEO & MCS		
Review Fuel Stock Control and Process	Completed	MCS		
Present Regulation 17 Review to Audit & Risk Committee - Every 3 Years	Dec-25	CEO & MGCS		
Review Purchasing Policy & Procurement Process	Completed	MCS		
Review Social Media Policy 1.12	Completed	MGCS		
Review Code of Conduct (Councillor)	Aug-25	CEO & MGCS		
Conduct Drivers Licence Check Annually	Apr-25	CEO & MCS		

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	Jun-26	MCS	
Review Communication and Engagement Framework	Jun-26	CEO & CDC	

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 & MGRS		
Update Staff Training Register	Ongoing	CEO & MGRS		
Conduct Quarterly Workplace Inspections	Monthly	All staff		
Safe Work Method Statements (SWMS) Library	Completed	MIP		
Assess Shire Building and Facility Safety and Security	Nov-25	CEO		
Develop Isolated Worker Management Procedure	Completed	CEO		
Re-Establish WSH Committee & Conduct Quarterly Meetings	Quarterly	CEO & MGCS		
Review Managing Emergencies In Shire Facilities	Completed	CEO & MGCS		
Conduct Annual BCP and LEMC Drills	Dec-25	CEO		
Review Contractor Inductions and Register	Annually	MIP		

Supplier / Contract Management			Risk	Control
			High	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	Complete	MCS		
Develop Standardised Contracts	Ongoing	CEO & MGRS		
Document Financial Controls	Ongoing	MCS		
Develop Appropriate Financial Reporting Tools	Ongoing	MCS		
Develop Centralised Contract Management System	Ongoing	CEO & MCS		

Asset Management Practices

Feb-25

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). <i>It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.</i>

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	Jan-24	Effective
Road Asset Management Program (RAMM)	Preventative	Jan-25	Effective
Fleet and Plant Maintenance Program	Preventative	Jan-24	Effective
Building Maintenance Program	Preventative	Jan-24	Effective
Asset Management Plan	Preventative	Sep-22	Adequate
Plant Replacement Program	Preventative	Jan-24	Adequate
Sewerage Maintenance Plan & Program	Preventative	Oct-19	Inadequate
Road Strategy	Preventative	Jun-21	Adequate
Stock Control Systems (Fuel)	Preventative	Dec-24	Effective
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Revaluation of Road Assets	Jun-26	CEO & MIP
Revaluation of Sewerage System	Jun-25	CEO
Revaluation of Other Infrastructure	Jun-25	MCS
Revaluation of Land & Buildings	Completed	MCS
Update RAMM Annually	Completed	MIP
Link Building Maintenance Schedule to AMP	Jan-26	MCS & MIP
Review Asset Management Plan	Completed	CEO & MCS
Review LTFP and Link to AMP	Jan-26	CEO & MCS
Review Fuel Stock Control System	Completed	CEO
Implement New Fuel Stock Control System	Completed	MCS & MIP

Key Performance Indicators	Tolerance	Latest Result	Trend
AMP & LTFP	Reviewed Annually	Not completed	Worsening
Accidents and / or Damage to Property	<2 Per Quarter	14 for annum	Worsening
Annual Road Program Uploaded into RAMM	Annually in June	Updated Dec 24	Improving
10 Year Plant Program Updated	Annually in March	Completed	Improving
Sewer Asset Management Plan Completed	Jun-24		Worsening

Residual Risk Rating			
Consequence Category	Risk Ratings	Rating	
Financial	Consequence:	Moderate (3)	
	Likelihood:	Possible (3)	
	Overall Risk Ratings:		Moderate

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	Staff training and review undertaken
CEO	Yes	Partial	Partial	No	No	
CEO	Yes	Yes	Partial	Yes	No	
MCS	Yes	Yes	Partial	Partial	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	No	No	No	No	No	Discussions ongoing with Watercorp to hand over asset
CEO	Yes	Yes	Yes	Yes	No	
MCS	Yes	Yes	Yes	Yes	Partial	B-Smart System installed

Original Due Date	Extension 1 Date	Extension 2 Date	Extension 3 Date	Comments / Current Status
				Due 2026 *
				Forms part of handover to WC
				Further documentation to be investigated
				Completed June 2023
				Data updated and staff training undertaken in January 2025
Dec-20	Apr-21	Jun-22	Jun-24	Needs full review as part of ISP
				Adopted September 2023 - review schedule needs to be confirmed
				ISP review being undertaken. LTFP and AMP to be created from ISP
				B-Smart System installed
				B-Smart System installed

KPI / Action Data					
2024	2023	2022	2021	2020	Comments
0		Completed			No review undertaken 2024
14		3	8	8	Rated for 2024 year.
1					Updated Dec 24/Jan 25
					Completed
3					AMP not completed. Working to hand over to water corp.

Additional / Final Comments

Business & Community Disruption Feb-25

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

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	Jan 25	Adequate
Business Continuity Plan	Preventative	Aug 22	Adequate
Managing Emergencies in Shire Facilities	Preventative	Oct 23	Adequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Annual LEM Exercise Undertaken	July 2025	CEO & MGCS
Review Business Continuity Plan	Dec 25	CEO
Business Continuity Plan Drill to be Undertaken Annually	Dec 25	CEO & MCS
Develop IT Disaster Recovery Plan	Dec 22	MCS
Fire Breaks Inspected and Enforced Annually	Complete	MCS
Fire Fighting Equipment Maintained and Serviced Annually	Aug 24	CEO
Wardens (Internal) - Training of New Wardens	July 2025	MGCS
Admin Generator Maintained and Serviced	Annually	CEO
Review Managing Emergencies in Shire Facilities	Complete	MGCS

Key Performance Indicators	Tolerance	Latest Result	Trend
Missed LEMC Committee Meetings	1 per annum	1	Improving
Number of Firebreak Infringements Issued	5 per annum	14	Worsening
LEMC Annual Exercise Undertaken	1 per annum	0	Worsening
BCP Annual Exercise Undertaken	1 per annum	0	Worsening
Business Continuity Plan Reviewed (every 2nd second)	3 Months	0	Worsening
Develop IT Disaster Plan	3 Months	0	Worsening
Emergencies in Shire Facilities Plan Reviewed (every 5 years)	6 Months	1	Improving

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Service Interruption; Reputation; Financial	Consequence:	Moderate (3)
	Likelihood:	Likely (4)
	Overall Risk Ratings:	High

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	Partial	Yes	Yes	No	Final copy to LEMC in April
CEO	No	No	Yes	No		Needs reviewing
CEO	Yes	Yes	Yes	Yes	No	Completed Dec 23

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Jan-23	2024		Not completed. Must be undertaken in 2025
Dec-24			Not Completed
Dec-23	Dec-24		Not undertaken since 2022
Dec-20	Jun-21	Dec-22	Not undertaken - needs to be investigated and reviewed
			Completed 2024
			Next inspection Aug 25
Dec-24			Currently reviewing due to staff turnover. Went to WHS Committee in Jan.
			Annual servicing undertaken. Currently needs repairing to change over switch
Jun-20	Dec-21	Jun-22	Completed in Dec 23

KPI / Action Data			
2023	2022	2021	Comments
2	1	1	3 Meetings held in 2024
	0	0	14 compliance reminders sent in 2024-2025
0	1	Nil	0 conducted. To be undertaken July 25
0	1	2	To be reviewed by MCS and undertaken by Dec 25
			Review to be undertaken in 2025 year
			Needs to be investigated by CEO/MCS
			Completed in December 23 - 5 year review plan in place

Additional / Final Comments
Reviewed February 25
Thorough investigation required for multiple projects/plans to ensure development was undertaken.

Failure to fulfil Compliance Requirements and Regulatory)

(Statutory Feb-25

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").

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	Adequate
Information Management System	Preventative	Unknown	Adequate
Human Resource Management Framework	Preventative	Ongoing	Inadequate
Access to Accurate & Current Legislation & Regulations	Preventative	Ongoing	Adequate
Governance Calendar	Preventative	Ongoing	Inadequate
Council & Staff Inductions	Preventative	Ongoing	Adequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Document Governance Framework	Jul-25	CEO & MGCS
Continue Implementation of Training Program for Councillors and Staff	Ongoing	CEO & MGCS
Review Councillor Induction Manual - Every 2 Years	Aug-25	MGCS
Review Human Resource Management Framework	Aug-25	CEO & MCS
Review Information Management System	Completed 2023 - ongoing	MCS
End of Year Financial Audit - Prepare	Oct-25	MCS
Interim Audit Finding 30 June 2025 - Action of Findings	Progressing	MCS
Audit Finding 30 June 2024 - Action of Findings	Jun-25	MCS

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		

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Compliance / Reputation / Financial	Consequence:	Moderate (3)
	Likelihood:	Likely (4)
	Overall Risk Ratings:	High

Objective:
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

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO & MGCS	Yes	Partial	Yes	No	No	Document has been drafted. Awaiting management review and then Council adoption
CEO & MCS	Partial	Partial	Partial	Partial	No	
CEO & MCS	Partial	No	Partial	Partial	No	No documented framework
MGCS	No	No	Yes	Yes	No	Documentation not required
MGCS	Yes	Partial	Partial	Yes	No	Requires complete internal review and implementation
CEO, MCS	Yes	Yes	Yes	Yes	No	Staff reviewed Dec 24, Council to be reviewed prior to election

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-19	Jun-20	Jun-22	Drafted. Requires review and adption
			Ongoing - new training register and program being developed with staff review process.
			Requires review August/September 2025
Ongoing	Feb-21	Jun-22	Investigation required into whether documentation developed. Update to be given next A&RC
Dec-20	Feb-21	Dec-22	Commenced; Expected to be finalised by September 2023
			Audit to commence October 25
			Interim audit not yet commenced. April 25
			Land, buildings and infrastructure require valuation

KPI / Action Data			
2023	2022	2021	Comments
Unqualified Audit	Unqualified Audit	Unqualified Audit	Rated annually in December
			KPI introduced July 2023
Compliant	Compliant	Compliant	To A&RC February 2025 meeeting
Compliant	Compliant	Not Rated	Revised November 2022; Next due October 2025
Compliant	Compliant	Not Rated	Due 2025
			Not completed
			Not completed
			Not completed

Additional / Final Comments

Document Management Processes

Feb-25

Risk Context

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

Potential causes include;

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	Adequate
Governance Management Framework	Preventative	Ongoing	Adequate
Recordkeeping Plan	Preventative	Sep-22	Adequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Investigate Upgrades Required to Archive Room to Improve Compliance With SRO	Completed	MCS
Refurbishment of Archive Room to Improve Compliance	Completed	MCS
Review Sharepoint System	Dec-24	MCS
Review Information Management Framework	Dec-24	MCS
Information Management Staff Training	Ongoing	MCS
Review Record Keeping Plan	Completed	MCS

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		

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

Objective:

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

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Partial	Partial	Partial	Partial	No	Investigation required
CEO	Yes	Yes	Yes	Yes	No	Completed. Requires adoption
CEO	Yes	Yes	Partial	Yes	No	Ongoing - RKP stage 2 to be undertaken

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	Investigation required
Ongoing			Form part of Induction Process - will need updating to include PRIS framework
Jun-21	Dec-21	Jun-22	Stage 2 requires commencement

KPI / Action Data			
2023	2022	2021	Comments
			Not complete
			To be investigated
			KPI revised July 2023; Rate annually in December

Additional / Final Comments

Employment Practices

Feb-25

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
Staff training	
Ineffective Human Resources policies, procedures and practices	Inconsistent application of policies

Key Controls	Type	Last Reviewed	Rating
Workforce Plan	Preventative	May-19	Inadequate
Human Resource Management Framework	Preventative	May-19	Inadequate
Overall Control Ratings:			Inadequate

Actions (Treatments)	Due Date	Responsibility
Develop a Health and Wellbeing Program	Jun-25	CEO & MGCS
Review Workforce Plan	Dec-25	CEO & MCS
Create Checklist for Human Resource Management Framework	Completed	CEO & MCS
Update Training Register & Develop 2023/2024 Training Program	May-25	CEO & MGRS
Review Staff Induction Process	Completed	MGCS
Conduct Annual Drivers License Checks	Annually in Apr	MCS
Conduct Annual Performance Reviews	Annually in Apr	CEO & MGRS

Key Performance Indicators	Tolerance	Latest Result	Trend
Training Program (% Completed)	90% per annum	Not rated	Worsening
Absenteeism (% of Personal)	> 10 days per FTE	Not rated	Worsening
Absenteeism (% Unpaid Leave)	> 0 days per FTE	Not rated	Worsening
Employee Turnover (% Turnover Rate of Permanent Staff)	10%	Not rated	Worsening
Performance Reviews (% Completed)	100% per annum	80%	Worsening
Annual Drivers Licenses (% Completed Checks)	100% per annum	90%	Worsening
Workers Compensation Claims	< 1 per annum	0	Improving

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Compliance / Health / Reputational / Financial	Consequence:	Major (4)
	Likelihood:	Almost Certain (5)
	Overall Risk Ratings:	Extreme

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).
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Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO; MGRS	Yes	No	No	Partial	No	Review currently being undertaken
CEO & MCS	Partial	Partial	Partial	No	No	To be investigated.

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			Plan requires review and implementation. Staff survey to be sent out
Apr-20	Mar-21	Jul-22	Review currently being undertaken
Jun-20	Jun-21	Jun-22	To be investigated
			Full review and plan to be developed for 25/26 FY post staff reviews in April
Mar-20	Sep-20	Jun-22	Completed in December 24
			Conducted 2024 - due April 25
			Performance reviews conducted during April/May 2025

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

Feb-25

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	Adequate
Communication & Engagement Policy	Preventative	Sep-21	Adequate
Complaint Handling Process	Preventative	Jun-21	Adequate
Community Satisfaction Survey	Detective	Sep-22	Adequate
Customer Service Charter	Preventative	Sep-22	Adequate
Overall Control Ratings:			Adequate

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

Actions (Treatments)	Due Date	Responsibility
Review Community Complaints, Feedback & Request Handling Process	Dec-25	CEO & MCS
Review Community Engagement Policy & Framework	Dec-25	CEO & MGRS
Conduct Community Satisfaction Survey	Completed	CEO & MGCS
Review Process For Customer Response Requests	Dec-25	MCS
Review Customer Service Charter (every two years)	Jun-25	MGCS
Update Complaint Register (in accordance to Act)	As Required	MGCS

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Sep-19	Apr-22	Dec-23	No formal process in place.
Aug-23			To be reviewed post ISP update
Sep-24			Completed Jan 25
Jun-22	Dec-23		Not completed.
Sep-24			Review completed July 24. Requires finalisation
			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	?	
Community Satisfaction Survey - Council Leadership within the Community	80% Satisfaction	0%	
Community Satisfaction Survey - How the community is consulted & informed about local issues	80% Satisfaction	0%	
Community Engagement Framework	Completed	Not completed	Worsening

KPI / Action Data			
2023	2022	2021	Comments
	<i>Not Rated</i>	<i>Not Rated</i>	How is this identified?
	<i>70%</i>	<i>Not Rated</i>	ISP survey results pending
	<i>56%</i>	<i>Not Rated</i>	ISP survey results pending
<i>Not completed</i>		<i>Completed</i>	Due Aug 23 - Not completed

Residual Risk Rating

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

Additional / Final Comments

Environment Management

Feb-25

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	Aug-21	Inadequate
Recycled Water Management Plan & Program	Preventative	Apr-23	Adequate
Contaminated Sites Register	Preventative	Annual	Adequate
Waste Management Plan & Program	Preventative	Unknown	Inadequate
Overall Control Ratings:			Inadequate

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	Yes	No	No	Review overdue
CEO	Yes	Yes	Yes	Yes	No	Complete
CEO	Yes	Yes	Yes	Yes	No	Annually maintained
CEO	No	No	No	No	No	Needs reviewing and direction - NEWROC?

Actions (Treatments)	Due Date	Responsibility
Develop Waste Water Management Plan & Program	Complete	CEO
Develop Waste Management Plan & Program	Jun-24	CEO
Complete Audit of Sewage System	Ongoing	CEO
Valuation of Sewage System	Jun-25	CEO
Address Compliance of Waste Management	Ongoing	CEO
Preparation of Refuse Site Closure Plan	Dec-23	CEO
Address Compliance of Waste Water Re-Use	Sep-24	CEO

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-20	Jun-22		Completed
Dec-20	Jun-21	Jun-24	Not undertaken - NEWROC waste management plan?
			Last completed 2005. Next steps dependent on hand over to Water Corp
			Completed
			Completed 2022. Needs to be reviewed as part of handover
			Ongoing
			Not commenced. NEWROC waste initiative???
			Draft plan prepared. No further progress.
Jun-21	Jun-22	Sep-22	Plan submitted to DoH

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
2023/2024	Submitted	Submitted	2023/2024 completed. Next due Oct 2025
100%	200%	200%	Water sampling conducted monthly during irrigation season; rate in December
Maintained	Maintained	Maintained	Last reviewed June 2021; Review annually in June
Maintained	Maintained	Maintained	Maintained

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

Additional / Final Comments
Reviewed by Management Team - June 2023

Errors, Omissions & Delays Feb-25

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	Inadequate
Complaints Register	Preventative	Ongoing	Adequate
Complaints Process	Recovery	Ongoing	Adequate
Councillor Information Bulletin	Preventative	Being reviewed	Adequate
Customer Service Charter	Preventative	Commenced 24	Adequate
Delegations & Register	Preventative	Feb-24	Adequate
Electronic Records - Sharepoint	Recovery	Nov-19	Inadequate
External Communications (website, news articles)	Preventative	Ongoing	Adequate
External Consultants (ie. legal)	Preventative	Ongoing	Adequate
Customer Service Request Procedure	Preventative	Unknown	Inadequate
File Note/Documentation	Preventative	Ongoing reviews	Adequate
Internal Communications (staff newsletter, regular meetings)	Preventative	Nov-24	Adequate
Performance Reviews	Preventative	May-24	Adequate
Qualified Building, Health & Planning Officers	Preventative	Jan-25	Adequate
Segregation of Duties (financial control)	Preventative	Jun-24	Adequate
Staff Inductions	Preventative	Nov-24	Adequate
Staff Training (formal & on-the-job)	Preventative	Nov-24	Effective
Council Motions Register	Preventative	Monthly	Adequate
Workforce Plan	Preventative	Feb 25/ongoing	Inadequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Review Employee Code of Conduct	Completed	CEO & MGCS
Review and Document Organisations Controls and Systems	Ongoing	CEO & MCS
Centralise Checklists, Controls and Procedures	Dec-23	CEO & MCS
Review Customer Service Complaints & Request Process to include Snap Send Solve	Dec-23	DCEO

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO & MCS	Partial	Partial	Partial	Partial	No	Overall organisation procedures require updating and centralising
CEO	Yes	Yes	Yes	Yes	No	Ongoing review - updated as necessary and annually
CEO	Yes	Yes	Yes	Yes	No	As above
CEO	Yes	Yes	Yes	Yes	No	Ongoing discussion
CEO	Yes	Yes	Yes	Yes	No	Requires review
CEO	Yes	Yes	Yes	Yes	Partial	Review April 25
All Staff	Yes	Yes	Yes	Yes	No	Some departments still using S: instead of sharepoint. Needs finessing
CEO & MGCS	Yes	Yes	Yes	Yes	No	Ongoing reviews
CEO	Yes	Yes	Yes	Yes	No	As per needs
CEO & MCS	Yes	No	No	Yes	No	No formal procedure in place
MCS	Yes	Yes	Yes	Yes	No	
CEO & CDC	Yes	Yes	Yes	Yes	No	Weekly/fortnightly staff meetings taking place
CEO & MGRS	Yes	Yes	Yes	Yes	No	Annually undertaken April/May
CEO	Yes	Yes	Yes	Yes	No	Compliant
CEO & MCS	Yes	Yes	Yes	Yes	Partial	Compliant for 23/24 FY
All MGRS	Yes	Yes	Yes	Yes	No	Reviewed prior to onboarding in December
CEO & MCS	Yes	Yes	Yes	Yes	No	Ongoing process - currently successful
MGCS	Yes	Yes	Yes	Yes	No	Reviewed post any formal meeting
CEO & MGRS	Yes	No	No	No	No	Requires complete review. Currently being undertaken

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Jul-24	Jul-26		Will require review in 2026
			Continuous improvement required
Dec-20	Jun-21	Jun-22	Not completed
Jun-22	Dec-23		Not Completed

Key Performance Indicators	Tolerance	Latest Result	Trend
Legal Claims	0	2	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	

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

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Reputation / Compliance	Consequence:	Extreme (5)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	High

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)

Feb-25

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	Inadequate
Equipment Storage and Access Controls	Preventative	Unknown	Adequate
IT Security Framework (Passwords and Security Protocols)	Preventative	Unknown	Inadequate
Financial Management System	Preventative	Jan-22	Inadequate
Overall Control Ratings:			Inadequate

Actions (Treatments)	Due Date	Responsibility
Review Access Controls to Include Key Register	Dec-25	MIP/TO
Photographic Record of Minor Assets & Align With Minor Assets Register >\$5,000	Dec-25	MIP/MCS
Implement Quarterly Schedule For Changing Passwords	Dec-25	MCS
Review Security and Storage of Records	?	MCS
Document Financial Management System	Dec-23	MCS

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%	?	Worsening

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Financial / Property	Consequence:	Moderate (3)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

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	No	No	No	Partial	Key register not up to date
CEO	Partial	Partial	Partial	No	Partial	
MCS	Yes	Yes	Yes	Yes	Partial	NO password control in place
CEO & MCS	Yes	No	Yes	Yes	Partial	RFW document sent May 23 - no finalised document

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-19	Jun-20	Jun-24	Key register needs to be updated and key owners documented
Jun-20	Dec-23		Minor asset register complete. Photographic register not commenced.
Ongoing			Password policy non-existent
Completed?			Progress unknown
Oct-21	Dec-22	Dec-23	Progress unknown

KPI / Action Data			
2023	2022	2021	Comments
0	0	0	Rate annually in June
0	0	0	Rate annually in June
100%	100%	100%	Policy not in place nor procedure for internal use.

Additional / Final Comments

Management of Facilities / Venues / Events

Feb-25

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	Inadequate
Building Maintenance Program	Preventative	May-19	Inadequate
Facility / Venue Booking System	Preventative	May-19	Adequate
Reserves Management System	Preventative	May-19	Adequate
Asset Management Plan	Preventative	May-24	Adequate
Statutory Public Building Compliance Program	Preventative	Nov-21	Inadequate
Overall Control Ratings:			Inadequate

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Partial	Yes	No	No	Requires update with CRC amalgamation
CEO	Yes	Yes	Yes	Yes	No	Requires update and implementation
MCS	Yes	Yes	Yes	Yes	No	Functional
CEO & MCS	Yes	Yes	Yes	Yes	No	Environmental or Financial Reserves??
MCS & MIP	Yes	Yes	No	No	No	MIP annual review
CEO & MGCS	Partial	Partial	Partial	No	No	Newly recruited EHO to perform inspections 25/26FY

Actions (Treatments)	Due Date	Responsibility
Develop Event Management Framework	Dec-25	CDC
Develop Reserves Management Register	Completed	MCS
Create Inspection and Maintenance Schedules for Event Equipment	Dec-25	CDC
Undertake Community Facilities Review	Dec-25	CEO & CDC
Public Buildings Inspected Annually for Compliance	Dec-25	MGCS
Develop Wheatbelt Heritage Rail Management Plan	Remove	CEO

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Mar-20	Jun-20	Dec-23	Framework requires extensive review due to CRC amalgamation and update of event management processes
			To be looked into
Dec-19	Mar-20	Oct-23	Extended to allow new staff adequate time for reviewing
Jun-20	Feb-21	Aug-23	Process and documents need to be inspected by staff
Dec-20	Nov-21	Apr-22	Completed Nov 22, new EHO to complete by Dec 25
			WHR handed over to

Key Performance Indicators	Tolerance	Latest Result	Trend
Number of Injuries / Incidents at Events	0	0	Worsening
Number of Injuries / Incidents at Facilities	0	0	Constant
Customer Satisfaction Survey - Facilities	<65%	Not Rated	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	Incident 2023 Xmas festival. Incident 2024 Xmas festival
0	0	0	Rate annually in June
83%	83%	Not Rated	Survey undertaken Feb 25. Awaiting results
Compliant	Compliant	Not Rated	Not rated
	Maintained	Maintained	Financial or environmental?

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Reputation	Consequence:	Minor (2)
	Likelihood:	Likely (4)
	Overall Risk Ratings:	Moderate

Additional / Final Comments

IT or Communication Systems and Infrastructure Feb-25

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	Adequate
IT Management Service Level Agreement	Detective	Early 2018	Adequate
IT Managed Service Agreement Monthly Report	Detective	Monthly	Adequate
IT Disaster Recovery Plan	Recovery		Not Rated
IT System Access Framework	Preventative		Adequate
Secure Password Procedure	Preventative		Inadequate
Advanced Email Protection	Preventative	Aug-20	Effective
Overall Control Ratings:			Adequate

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

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	Risk Ratings	Rating
Consequence Category	Consequence:	Major (4)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

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		Needs reviewing
CEO	Yes	Yes	Yes	Yes		Fraud not relevant
MCS	Yes	Yes	Yes	Yes		Fraud not relevant
MCS	Yes	Yes	Yes	Yes		Due June 2021
MCS	Yes	Yes	Yes	Yes	Partial	
MCS	Yes	Yes	Yes	Yes	No	
MCS	Yes	Yes	Yes	Yes	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-20	Jun-21	Dec-22	MCS to check if completed
			Unable to locate documents related to the potential 2 year extension to service agreement. Current agreement expired in 2024 - investigation required
Mar-20	Dec-20	Jun-22	Linked with IT Framework & Services
			Doesn't exist
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	To be investigated
	Not rated	Not rated	To be investigated
Maintained	Maintained	Maintained	System remains in place
Not rated	Not rated	Not rated	Access systems monitored by two administrators. Access cannot be given without prior consent
Maintained	Maintained	Completed	To be investigated

Additional / Final Comments

Misconduct

Feb-25

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	Feb-24	Adequate
Staff Recruitment Process (includes Police Clearance)	Preventative	Feb-19	Inadequate
Staff Inductions	Preventative	Nov-24	Adequate
External Audits	Preventative	May-20	Inadequate
Annual Drivers Licence Checks	Preventative	Jun-23	Adequate
Social Media Policy	Preventative	Jul-24	Adequate
Segregation of Duties (Financial)	Preventative	Jul-20	Inadequate
Financial Management Policy	Preventative	May-20	Inadequate
Financial Authorisation Policy	Preventative	May-20	Inadequate
Delegation Control - Synergy	Preventative	Dec-24	Adequate
Financial Interests Returns Declarations	Preventative	Ongoing	Adequate
Primary and Annual Returns Process	Preventative	Aug-24	Adequate
Petty Cash Policy	Preventative	May-20	Inadequate
Corporate Credit Card Policy	Preventative	Apr-21	Inadequate
Delegated Authority for Procurement	Preventative	Jul-24	Adequate
Elected Member Training Plan	Preventative	Ongoing	Adequate
Audit & Risk Committee Terms of Reference	Preventative	Nov-20	Inadequate
IT Security Access Register (Profiles & Passwords)	Preventative	90 Days	Inadequate
Purchasing Policy & Procurement Process	Preventative	Jun-24	Adequate
Financial Management Systems Review	Preventative	Sep-19	Inadequate
Regulation 17 Review	Preventative	Dec-19	Adequate
Related Parties Disclosures Policy	Preventative	Feb-23	Adequate
Code of Conduct	Preventative	Feb-21	Adequate

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	Yes	Yes	Partial	2025 review to be adopted in April
CEO	Yes	Yes	Yes	Yes	Partial	Needs review
CEO & MCS	Yes	Yes	Yes	Yes	No	
CEO & MCS	Yes	Yes	Yes	Yes	No	Needs review
CEO & MCS	Yes	Yes	Yes	Yes	No	
CEO & MCS	Yes	Yes	Yes	Yes	Partial	Needs review
CEO & MCS	Yes	Yes	Yes	Yes	No	Needs review
CEO & MCS	Yes	Yes	Yes	Yes	No	Needs review
CEO & MCS	Yes	Yes	Yes	Yes	Partial	
CEO & MCS	Yes	Yes	Yes	Yes	No	
MGCS	Yes	Yes	Yes	Yes	Partial	
CEO & MCS	Yes	Yes	Yes	Yes	No	Needs review
CEO & MCS	Yes	Yes	Yes	Yes	No	Needs review
CEO & MCS	Yes	Yes	Yes	Yes	Partial	
CEO & MCS	Yes	Yes	Yes	Yes	No	
CEO & MCS	Yes	Yes	Yes	Yes	No	Needs review
CEO & MCS	Yes	Yes	Yes	Yes	Partial	Needs review
CEO & MCS	Yes	Yes	Yes	Yes	Partial	Policy updated June 24
CEO & MCS	Yes	Yes	Yes	Yes	Partial	Unable to locate reviewed documentation
CEO & MCS	Yes	Yes	Yes	Yes	No	Review due 2025
CEO & MCS	Yes	Yes	Yes	Yes	No	Reviewed Feb 23
CEO & MCS	Yes	Yes	Yes	Yes	No	

Overall Control Ratings: **Inadequate**

Actions (Treatments)	Due Date	Responsibility
Review and Document Organisations Controls and Systems	Ongoing	CEO & MCS
Centralise Checklists, Controls and Procedures	Dec-25	CEO & MCS
Review Fuel Stock Control and Process	Completed	MCS
Present Regulation 17 Review to Audit & Risk Committee - Every 3 Years	Dec-25	CEO & MGCS
Review Purchasing Policy & Procurement Process	Completed	MCS
Review Social Media Policy 1.12	Completed	MGCS
Review Code of Conduct (Councillor)	Aug-25	CEO & MGCS
Prepare Credit Card Procedure	Completed	MCS
Conduct Drivers Licence Check Annually	Apr-25	CEO & MCS

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-20	Ongoing		Progressing
Dec-20	Jun-21	Jun-24	Sharepoint review needed. Rescheduled due to workloads of new staff
May-20	Apr-21		Processed reviewed & procedures implemented for fuel & materials
			Due Dec 25
Mar-20	Apr-23	Jun-23	Review completed May 24
Oct-19	Completed		Reviewed July 24
			Review scheduled for Aug 25 for Election
Sep-21	Completed		Credit Card authorisation forms and agreements in place - to be reviewed Dec 25
			Review required April 2025

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	3	Worsening
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>	<i>Unqualified</i>	Rate annually in December
<i>Not rated</i>	<i>0</i>	<i>35</i>	Rate annually in December
<i>1</i>	<i>1</i>	<i>4</i>	Rate annually in December
<i>0</i>	<i>0</i>	<i>0</i>	Rate annually in December
<i>0</i>	<i>0</i>	<i>0</i>	Rate annually in December
<i>Unable to rate</i>	<i>Unable to Rate</i>	<i>Unable to Rate</i>	Controls to be ID

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Reputation / Finance	Consequence:	<i>Major (4)</i>
	Likelihood:	<i>Likely (4)</i>
	Overall Risk Ratings:	High

Additional / Final Comments

Project / Change Management

Feb-25

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 <i>This does not include new plant & equipment purchases. Refer "Inadequate Asset Sustainability Practices"</i>

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		Not Rated
Communication and Engagement Framework	Preventative	Aug-21	Adequate
Risk Management Framework	Detective	Mar-22	Adequate
Financial Management Framework	Preventative	Dec-22	Inadequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Develop Project Management Methodology and Framework	Jun-26	MCS
Review Communication and Engagement Framework	Jun-26	CEO & CDC

Key Performance Indicators	Tolerance	Latest Result	Trend
Minimisation of Project Variations	<90%	90%	
Achievement of Project Deadlines / Milestones	<90%	80%	
Community Engagement Framework Review (Every 2 Years)	Completed	0%	

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

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	For investigation
CEO	Yes	Yes	Yes	Yes	No	
CEO & MCS	Yes	Yes	Yes	Yes	No	
CEO & MCS	Yes	Yes	Yes	Yes	Partial	RFQ for Dec 22 - unknown status

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Oct-19	Dec-20	Dec-23	Project management templates in place; process yet to be documented
Mar-22	Aug-23		Review not undertaken yet

KPI / Action Data			
2023	2022	2021	Comments
Unable to Rate	Unable to Rate	Unable to Rate	Nil project variations for FY. Town greening and Skatepark
Unable to Rate	Unable to Rate	Unable to Rate	Minimal project deadlines not met. Skatepark varied
0	Not Rated	Completed	Not commenced

Additional / Final Comments

Safety and Security Practices Feb-25

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.

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	Inadequate
OSH Management Framework	Preventative	Jan-25	Not Rated
Human Resource Management Framework	Preventative	May-19	Inadequate
Governance Management Framework	Preventative	Ongoing	Adequate
Managing Emergencies In Shire Facilities	Preventative	Dec-23	Adequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Review Hazard Register	Annually	CEO & MGRS
Update Staff Training Register	Ongoing	CEO & MGRS
Conduct Quarterly Workplace Inspections	Monthly	All staff
Safe Work Method Statements (SWMS) Library	Completed	MIP
Assess Shire Building and Facility Safety and Security	Nov-25	CEO
Develop Isolated Worker Management Procedure	Completed	CEO
Re-Establish WSH Committee & Conduct Quarterly Meetings	Quarterly	CEO & MGCS
Review Managing Emergencies In Shire Facilities	Completed	CEO & MGCS
Conduct Annual BCP and LEMC Drills	Dec-25	CEO
Review Contractor Inductions and Register	Annually	MIP

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	Unable to rate	Constant
Near Misses Per Quarter	Nil	Nil	Improving
Workers Compensation Claims Per Quarter	Nil	0	Improving
Safety Audit Result % (Every Three Years)	95%	74%	Constant

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Health	Consequence:	Moderate (3)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

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.

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	No	No	No	No	Partial	Needs complete reviewing
CEO	Yes	Partial	Yes	Yes	No	Review underway
CEO & MCS	Partial	Partial	Partial	Partial	No	Document review required
CEO & MGCS	Yes	Partial	Yes	Yes	No	Completed. Requires adoption
CEO & MGCS	Yes	Yes	Yes	Yes	No	Completed

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			Being undertaken - ETA April 25
			Annual update and implementation
			Inspection schedules implemented and shared across entire organisation
May-22	Jun-22		SMWS in place for all plant
Nov-23			Last completed Nov 22
			Completed
			Quarterly meetings conducted. HSR staff reps trained Nov 24
Dec-21	Jun-22	Dec-23	Completed and implemented
Dec-23			Not completed. To be reviewed and schedule put in place
			To be conducted annually

KPI / Action Data			
2023	2022	2021	Comments
100	Not Rated	Unable to Rate	Processes improving and being well implemented within team
nil	Not Rated	Unable to Rate	Improving
Not Rated	Note Rated	Unable to Rate	Not rated
Nil	0	4	Rated annually in December
0	1	2	Improving.
Not rated	Not Rated	74%	Safety Audit being undertaken in July 25

Additional / Final Comments

Supplier / Contract Management

Feb-25

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"> Concentration issues (contracts awarded to one supplier) Vendor sustainability

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	Feb-25	Adequate
Financial Management Framework	Preventative	?	Inadequate
Access to Independent Advice (WALGA/Lawyers) & Peer Review	Preventative	Ongoing	Effective
Overall Control Ratings:			Adequate

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

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

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Service Interruption / Financial	Consequence:	Major (4)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	High

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 & MCS	Yes	Yes	Yes	Yes	No	
CEO & MCS	Yes	Yes	Yes	Yes	Partial	Unable to locate finalised framework
CEO & MGRS	Yes	Yes	Yes	Yes	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			Completed May 24
			Standardised MOUs; Service Level Agreements; Tenancy Agreements; Contracts
			Controls in place; constantly reviewing for improvement
			Continuous training to utilise all tools
			To be reviewed and options analysed.

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

Additional / Final Comments

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, low profile or no media item.	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 low media item	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, moderate impact on community trust or moderate media profile	Short term non-compliance but with significant regulatory requirements imposed	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, widespread high impact on community trust, high media profile, third party actions	Non-compliance results in termination of services or imposed penalties to Shire / Officers	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, widespread loss of community trust, high widespread multiple media profile, third party actions	Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire / Officers	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