



ATTACHMENTS

Audit and Risk Committee

18 March 2025



Contents – Attachments

Attachment 5.1A – Minutes – Audit and Risk Committee 17 December 2024	3
Attachment 6.1A – 2024 Compliance Audit Return Responses	17
Attachment 6.2A – Risk Dashboard Quarterly Report February 2025	30

ATTACHMENT 5.1A
Minutes – Audit and Risk Committee Meeting
17 December 2024



MINUTES

Audit and Risk Committee
17 December 2024



NOTICE OF MEETING

Dear Committee Members,

In accordance with the provisions of Section 5.5 of the Local Government Act, you are hereby notified that the Audit and Risk Committee Meeting has been convened for:

Date: Tuesday 17 December 2024
At: Shire Council Chambers
1 Longhurst Street, Narembeen
Commencing: 4.00pm

Rebecca McCall
Chief Executive Officer

11 December 2024

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Narembeen for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Narembeen disclaims any liability for any loss whatsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's and or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for license, any statement or limitation or approval made by a member or officer of the Shire of Narembeen during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Narembeen. The Shire of Narembeen warns that anyone who has an application lodged with the Shire of Narembeen must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application and any conditions attaching to the decision made by the Shire of Narembeen in respect of the application.

Contents

1. Official Opening and Welcome	4
2. Record of Attendance / Apologies / Leave of Absence.....	4
3. Disclosure of Interest	4
4. Public Question Time	4
5. Confirmation of Previous Meetings.....	4
5.1 Audit and Risk Committee Meeting 17 September 2024	4
6. Officer Reports.....	5
6.1 Risk Dashboard – Quarterly Report – November 2024	5
6.2 Annual Report for the Year Ended 30 June 2024.....	8
7. Other Business	13
7.1 Local Government Financial Index - Workshop	13
7.2 Reform to Governance Committees	13
8. Closure of Meeting.....	13

1. Official Opening and Welcome

The presiding person welcomed everyone to the meeting and declared the meeting open at 1.30pm.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr SW Stirrat	President
Cr TW Cole	
Cr MJ Currie	
Cr HJ Bald	
Cr CD Bray	
Cr AM Hardham	

Staff:

Ms R McCall	Chief Executive Officer
Mr B Forbes	Executive Manager Corporate Services
Ms K Conopo	Senior Administration Officer

Member of Public:

Apologies:

Cr HA Cusack	Deputy President
--------------	------------------

3. Disclosure of Interest

Nil

4. Public Question Time

Nil

5. Confirmation of Previous Meetings

Attachment 5.1A

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officers Recommendation – Item 5.1

That the minutes of the Shire of Narembreen Audit and Risk Committee Meeting held on Tuesday 17 September 2024, as presented, be confirmed as a true and correct record of proceedings.

MIN 7913/24

MOTION - Moved Cr. Bray

Seconded Cr. Hardham

CARRIED 6 / 0

For: Cr Stirrat, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

6. Officer Reports

6.1 Risk Dashboard – Quarterly Report – November 2024

Date:	28 October 2024
Location:	Not Applicable
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Rebecca McCall, Chief Executive Officer
File Reference	ADM588
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	6.1A Risk Dashboard Quarterly Report – November 2024

Purpose of Report

☒ Executive Decision

☐ Legislative Requirement

Summary

This item presents the Risk Dashboard – quarterly monitoring report for September 2024 to the Audit and Risk Committee for consideration and receipt.

Background

The Risk Management Framework for the Shire of Narembeen sets out the approach to the identification, assessment, management, reporting and monitoring of risks. The objective is to ensure that all areas of the Shire adopt the outlined procedures to ensure:

- strong corporate governance;
- compliance with relevant legislation, regulations and internal policies;
- integrated Planning and Reporting requirements are met; and
- uncertainty and its effects on objectives are understood.

The Shire has adopted a ‘Three Lines of Defence’ model for the management of risk. This model ensures roles, responsibilities, and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, the council, management, and community will have assurance that risks are managed effectively to support the delivery of the strategic, corporate, and operational plans.

The Shire qualified its risk appetite through the development of the Shire’s Risk Assessment and Acceptance Criteria.

There is a requirement to assess and manage the risk profiles on an ongoing basis to monitor risks and treatments.

Comment

The quarterly review of risk profiles assessed emerging risks, control effectiveness and key indicator performance. Assigned actions are reflective of current risks and control environment.

Key indicators tolerances to be determined:

Risk Theme – Provide Inaccurate Advice/Information
Key Indicator – number of registered complaints (unresolved or not deemed to be immaterial)
Risk Theme – Inadequate Engagement Practices
Key Indicator – Number of complaints registered
Key Indicator – Number of complaints not responded to
Key Indicator – Community Satisfaction Survey Results

The following risk themes are listed on the Risk Register as the overall control rating was ‘inadequate’:

- Errors, Omissions and Delays
- Inadequate Document Management Process

Consultation

Executive Manager Corporate Services

Statutory Implications

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

Policy Implications

Risk Management Framework

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
 Objective: Well governed and efficiently managed Local Government
 Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls in Place	Risk Management Framework
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

There are no financial implications to Council in relation to this item as the Risk Dashboard identifies and evaluates risk.

Voting Requirements

☒ Simple Majority

☐ Absolute Majority

Officers Recommendation – Item 6.1

That Audit and Risk Committee receives the Risk Dashboard Quarterly Report – November 2024 as presented in Attachment 6.1A.

MIN 7914/24

MOTION - Moved Cr. Currie

Seconded Cr. Bald

CARRIED 6 / 0

For: Cr Stirrat, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

6.2 Annual Report for the Year Ended 30 June 2024

Date:	28 October 2024	
Location:	Not applicable	
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services	
Author:	Ben Forbes, Executive Manager Corporate Services	
File Reference	FINANCIAL MANAGEMENT\ACCOUNTING\EOFY\2024 annual	
Previous Meeting Reference	Nil	
Disclosure of Interest:	Nil	
Attachments:	6.2A	2024 Annual Report
	6.2B	2024 Financial Management Letter
	6.2C	2024 Independent Auditor's Report

Purpose of Report

☐ Executive Decision ☒ Legislative Requirement

Summary

For the Audit and Risk Committee to review and receive the 2024 Annual Report and accompanying documentation from the Shire's independent auditor, the Office of the Auditor General (OAG), and recommend the endorsement of these reports and the proposed date for the annual Elector's Meeting to Council.

Background

A Local Government is to prepare an annual report each financial year containing such information as prescribed by the Local Government Act 1995 Section 5.53(2) and Regulation 19 of the Local Government (Administration) Regulations 1996 and in compliance with all current and applicable Australian Accounting Standards. This report, in addition to all associated accounting practices and records, is to be audited by an external party each year.

The audit of the financial statements is split into two components due to the quantity of work. Prior to 30 June an 'interim audit' is conducted to review profit and loss accounts and directly associated balance sheet accounts. After 30 June the 'annual audit' is conducted to review balance sheet accounts, associated methodologies and controls and general compliance with laws, regulations and accounting standards.

Comment

The OAG has issued an unqualified audit opinion for the annual financial statements for the year ended 30 June 2024. This means that the OAG found no material misstatement in the financial statements or areas of non-compliance in the Shire's procedures and controls.

Management is confident in its ability to implement additional procedures and controls to correct areas of non-compliance.

Council should note that the Annual Elector's Meeting must be held within 56 days from the day the annual report is adopted.

Consultation

Chief Executive Officer

Statutory Implications

Local Government Act 1995.

Part 5, Section 5.53

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

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those Matters
- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

Local Government (Financial Management) Regulations 1996, Part 4 Financial Reports

Regulations 36 to 49 prescribe the contents and disclosures required in the financial statements and accompanying notes.

Regulation 51 prescribes that the Local Government's CEO provide a copy of the audited financial report to the CEO of the Department of Local Government Sport and Cultural Industries within 30 days of the receipt of the audit report.

Local Government (Audit) Regulations 1996, Regulation 10

- (1) An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.
- (2) The report is to give the auditor's opinion on —
- the financial position of the local government; and
 - the results of the operations of the local government.
- (3) The report must include a report on the conduct of the audit.
- (4) Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.

Local Government (Administration) Regulations 1996, Regulation 10

19B. Information to be included in annual report

(2) For the purposes of section 5.53(2)(g) and (i), the annual report for a financial year beginning on or after 1 July 2020 must contain the following —

- the number of employees of the local government entitled to an annual salary of \$130,000 or more;
- the number of employees of the local government entitled to an annual salary that falls within each band of \$10 000 over \$130 000;
- any remuneration and allowances paid by the local government under Schedule 5.1 clause 9 during the financial year;
- any amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year;
- the remuneration paid or provided to the CEO during the financial year;
- the number of council and committee meetings attended by each council member during the financial year;
- if available, the gender, linguistic background and country of birth of council members;
- if available, the number of council members who are aged —
 - between 18 years and 24 years; and
 - between 25 years and 34 years; and
 - between 35 years and 44 years; and
 - between 45 years and 54 years; and
 - between 55 years and 64 years; and
 - over the age of 64 years;
- if available, the number of council members who identify as Aboriginal or Torres Strait Islander;
- details of any modification made to a local government's strategic community plan during the financial year;

(k) details of any significant modification made to a local government's corporate business plan during the financial year.

Policy Implications

Risk Management Policy

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
Objective: Well governed and efficiently managed Local Government
Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Minor (2)
Likelihood Rating	Likely (4)
Risk Matrix Rating	Moderate (8)
Key Controls in Place	Governance Calendar, Risk Management Policy
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

☐ Simple Majority ☒ Absolute Majority

Officers Recommendation – 6.2

That the Audit and Risk Committee recommend that Council:

1. Endorse the Independent Auditor's Report for the year ended 30 June 2024
2. Endorse the Financial Management Letter for the year ended 30 June 2024
3. Endorse the 2024 Annual Report
4. Schedule the Shire of Narembreen Annual Elector's Meeting for 5:30pm on Monday 10th February 2025 in Council Chambers.

MIN 7915/24

MOTION - Moved Cr. Hardham

Seconded Cr. Cole

CARRIED 6 / 0

For: Cr Stirrat, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

7. Other Business

7.1 Local Government Financial Index - Workshop

Attachment 7.1A

7.2 Reform to Governance Committees

Attachment 7.2.A (refer to Audit, risk and improvement committees)

8. Closure of Meeting

Details of the next meeting will be advised.

There being no further business, the chair declared the meeting closed at 1.56pm

ATTACHMENT 6.1A
2024 Compliance Audit Return Responses



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?	NA	
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?	NA	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	NA	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	NA	
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	NA	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Y	21/05/2024 MIN 7790/24 17/09/2024 MIN 7866/24
2	s5.16 (2)	Were all delegations to committees in writing?	Y	G:\Records\OPEN\GOVERNANCE\AUTHORISATIONS\Delegations\Committee Delegations
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	Y	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Y	https://www.narembreen.wa.gov.au/the-shire/your-council/declarations.aspx



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

5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	Y	21/05/2024 OCM MIN 7790/24 17/09/2024 MIN 7866/24
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> ?	Y	G:\Records\OPEN\GOVERNANCE\AUTHORISATIONS\Delegations\Staff Delegations
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Y	G:\Records\OPEN\GOVERNANCE\AUTHORISATIONS\Delegations\Staff Delegations
8	s5.42(2)	Were all delegations to the CEO in writing?	Y	G:\Records\OPEN\GOVERNANCE\AUTHORISATIONS\Delegations\Staff Delegations
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Y	G:\Records\OPEN\GOVERNANCE\AUTHORISATIONS\Delegations\Staff Delegations
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?	Y	
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?	Y	
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?	Y	
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?	Y	G:\Records\OPEN\GOVERNANCE\AUTHORISATIONS\Delegations\2024.2025 Delegations attachments

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?	Y	G:\Records\OPEN\GOVERNANCE\AUTHORISATIONS\Declaration of Interest\Disclosure of Interest Register 2024-2025.docx
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?	NA	



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

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?	Y	G:\Records\OPEN\GOVERNANCE\AUTHORISATIONS\Declaration of Interest\Disclosure of Interest Register 2024-2025.docx
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?	N	One new employee did not complete a Primary Return within the required period. Processes have been updated to capture these requirements in the future.
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?	N	Same new employee (as above) did not complete an Annual Return within the required period. Processes have been updated to capture these requirements in the future.
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?	Y	
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> ?	Y	G:\Records\OPEN\GOVERNANCE\AUTHORISATIONS\Declaration of Interest
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?	Y	G:\Records\OPEN\GOVERNANCE\AUTHORISATIONS\Declaration of Interest
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?	Y	
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?	Y	
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?	Y	https://www.narembeen.wa.gov.au/the-shire/your-council/declarations.aspx



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

12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Y	https://www.narembreen.wa.gov.au/the-shire/your-council/declarations.aspx
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?	Y	
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?	Y	
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?	Y	G:\Records\OPEN\GOVERNANCE\AUTHORISATIONS\Declaration of Interest\Disclosure of Interest Register 2024-2025.docx
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?	NA	
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?	NA	
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?	Y	https://www.narembreen.wa.gov.au/documents/policies 16/04/2024 MIN 7799/24
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	
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?	Y	https://www.narembreen.wa.gov.au/documents/policies
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-	Y	https://www.narembreen.wa.gov.au/documents/policies



		date version of the code of conduct for employees on the local government's website?		
--	--	--	--	--

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	Y	
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?	Y	https://www.narembeen.wa.gov.au/publicnotices/

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> ?	Y	https://www.narembeen.wa.gov.au/the-shire/your-council/declarations.aspx
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> ?	NA	



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> ?	Y	https://www.narembeen.wa.gov.au/the-shire/your-council/declarations.aspx
----------	-------------------------	--	---	---

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> ?	Y	
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?	Y	
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?	Y	17/12/2024 OCM MIN7921/24 https://www.narembeen.wa.gov.au/council-meetings/ordinary-council-meeting/ordinary-council-meeting-17-december-2024/136
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?	Y	Y
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?	NA	Nil to Report
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?	NA	Nil to Report
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?	Y	



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?	Y	https://www.narembeen.wa.gov.au/documents/10215/strategic-community-plan-2022-2032
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?	Y	https://www.narembeen.wa.gov.au/documents/10225/corporate-business-plan-202223-202526
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)?	Y	

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?	NA	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	NA	
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> ?	NA	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	NA	
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?	NA	



Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Y	
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> ?	NA	Nil to report
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> ?	Y	
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?	Y	https://www.narembreen.wa.gov.au/the-shire/your-council/declarations.aspx

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.	Y	21/05/2024 – A&R Committee G:\Records\OPEN\GOVERNANCE\COUNCIL MEETINGS\Audit and Risk Committee\2024 Audit and Risk Committee\2024-05 A&R 21/05/2024 – OCM G:\Records\OPEN\GOVERNANCE\COUNCIL MEETINGS\Minutes and Agendas\OCM Year 2024\2024-05 OCM
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.	Y	21/05/2024 – A&R Committee G:\Records\OPEN\GOVERNANCE\COUNCIL MEETINGS\Audit and Risk Committee\2024 Audit and Risk Committee\2024-05 A&R 21/05/2024 – OCM G:\Records\OPEN\GOVERNANCE\COUNCIL MEETINGS\Minutes and Agendas\OCM Year 2024\2024-05 OCM



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

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?	NA	
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?	Y	18/06/2024 MIN 7808/24 https://www.narembeen.wa.gov.au/documents/10310/council-policy-manual
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> ?	Y	
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?	Y	18/06/2024 MIN 7808/24 https://www.narembeen.wa.gov.au/documents/10310/council-policy-manual
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?	Y	Annual Report 2022-2023 (21/12/2023) https://www.narembeen.wa.gov.au/documents/corporate-plans-and-strategies
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?	Y	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Y	

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?	Y	G:\Records\OPEN\CORPORATE MANAGEMENT\TENDERING\2024



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

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?	Y	
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)?	Y	
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?	NA	
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?	Y	
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?	Y	
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?	Y	
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?	Y	
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?	Y	
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?	Y	G:\Records\OPEN\CORPORATE MANAGEMENT\TENDERING\2024\RFT 2024-02 - Housing Design and Construction\Submissions



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?	NA	
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?	NA	
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?	NA	
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?	NA	
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?	Y	G:\Records\OPEN\CORPORATE MANAGEMENT\TENDERING\2024\RFT 2024-03 - Panel of Prequalified Suppliers - Civil Plant & Equipment
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?	NA	
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?	Y	
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?	Y	
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?	NA	



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

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?	Y	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Y	
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?	NA	

Chief Executive Officer

Date

President

Date

ATTACHMENT 6.2A
Risk Dashboard Quarterly Report
February 2025

Shire of Narembeen
Risk Dashboard Report - February 2025

<u>Misconduct</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review Code of Conduct(s)	Apr-27	EMCS	
ICT Plan - Perform Annual Review	Aug-25	EMCS	
Conduct Annual Review of Delegation Framework	May-25	CEO / EMCS	
Conduct FMR Review & Regulation 17	Mar-27	CEO / EMCS	
Documenting Human Resource Management Framework	Mar-25	CEO / EMCS	
Documenting Cash Handling Processes	Feb-25	EMCS	

<u>Inadequate Environmental Management</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Identify Strategy to Remove Illegal Dumped Material (near workers camp)	Dec-25	EHO	
Review Diesel Storage System (to ensure compliance)	Jun-25	EMCS	
Finalise Bendering Waste Facility Operational Plan	Dec-25	CEO / EMIS	
Develop Townsite Drainage and Water Harvesting Plan	Dec-25	CEO / EMIS	

<u>External Theft & Fraud (inc. Cyber Crime)</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Conduct Key Audit (staff access)	Mar-25	EMCS	
Documenting Cash Handling Processes	Mar-25	EMCS	

<u>Failure to Fulfil Statutory, Regulatory or Compliance Requirements</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Conduct Financial Management Review	Mar-27	EMCS	
Conduct CEO Regulation 17 Review	Mar-27	EMCS	
Financial and Performance Audit Year Ended 30 June 2024 - Actioned Findings	Mar-25	EMCS	
Document Governance Framework	Dec-25	CEO	
Review Information Management Framework	Jun-25	EMCS	

<u>Business & Community Disruption</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Business Continuity Plan - Conduct Annual Review	Jan-25	EMCS	
ICT Plan - Conduct Annual Desktop Review	Aug-25	EMCS	
Develop Fire Response Plan	Jun-26	CEO	
Emergency Management & Training - Conduct Review	Dec-25	CEO	

<u>Errors, Omissions & Delays</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Conduct Staff Inductions	As Required	Senior Management	
Implement Annual Training Plan 2024/2025	Jun-25	Senior Management	
Document Procedures and Checklists	Jun-25	Senior Management	
Conduct Annual Performance Reviews	Apr-25	Senior Management	

<u>Failure of IT &/or Communication Systems and Infrastructure</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
ICT Plan - Conduct Annual Desktop Review	Aug-25	EMCS	
Review ICT Replacement Program	Jan-25	EMCS	
Develop Fire Response Plan	Jun-26	CEO	
Investigate Replacement of Telephone System	Jun-25	EMCS	

<u>Inadequate Safety and Security Practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Conduct Security Access for Shire Buildings Audit	Jun-25	EMIS	
Conduct WHS Framework Review	Dec-25	CEO	
Documenting Human Resource Management Framework	Dec-25	CEO / EMCS	

Shire of Narembeen
Risk Dashboard Report - February 2025

<u>Providing Inaccurate Advice / Information</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Develop 2025-2026 Staff Training Plan	May-25	Senior Management	
Review Complaints Handling Process	Jun-25	CEO	
Review Complaints Register	Jun-25	CEO	
Develop Communication and Engagement Plan (Internal)	Dec-25	CEO	

<u>Inadequate Document Management Processes</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review Information Management Framework	Jun-25	EMCS	
Record Keeping Plan Reviewed	Jun-25	EMCS	
Document Governance Framework	Dec-25	CEO	

<u>Inadequate Engagement Practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Conduct Community Satisfaction Survey	July-Aug 26	CEO	
Review Complaints Handling Process	Jun-25	CEO	
Review Complaints Register	Jul-25	CEO	
Develop Communication and Engagement Plan (Internal)	Dec-25	CEO	

<u>Inadequate Asset Sustainability Practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Asset Management Plan - Annual Desktop Review	Oct-25	EMCS	
Develop 2025/26 Building Maintenance Program	Jun-25	EMIS	
Develop Building Maintenance Program (10 Year)	Dec-25	EMIS	
Develop 2025/26 Construction and Road Maintenance Program	Jun-25	EMIS	
Review Fleet and Plant Replacement Program (10 Year)	Apr-25	EMIS	
Review Stock Control System	Mar-25	EMCS	
Develop Reserve Management Plan	Dec-25	EMIS	

<u>Ineffective Employment Practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Update Training Register	Jun-25	CEO	
Implement 2024-2025 Staff Training Plan	Jun-25	Senior Management	
Documenting Human Resource Management	Dec-25	CEO / EMCS	
2025 Performance Reviews Conducted	Apr-25	Senior Management	
Staff Inductions and Refreshers Conducted	Jun-25	Senior Management	
Workforce Plan - Conduct Desktop Review	Dec-25	CEO	

<u>Inadequate Project / Change Management</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Document Project Management Methodology and Framework	Dec-25	Senior Management	
Communication and Engagement Framework - Conduct Review	Aug-26	CEO	
Document procedure manuals for positions together with relevant controls	Jun-25	EMCS	

<u>Inadequate Supplier / Contract Management</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Develop Standardised Contracts	Jun-25	CEO/EMCS	
Financial Controls Documented	Mar-25	EMCS	
Develop Centralised Contract Management System	Dec-25	CEO	

<u>Ineffective Management of Facilities / Venues / Events</u>		Risk	Control
		Moderate	Inadequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Document Event Management Framework	Jun-25	EMCS	
Document Facilities Booking Framework	Jun-25	EMCS	
Asset Management Plan - Conduct Desktop Review	Oct-25	EMCS	
Develop 2025/26 Building Maintenance Program	Jun-25	EMIS	
Develop Reserve Management Plan	Dec-25	EMIS	
Pool Safety Assessment - Remediation Actions Completed	Oct-25	EMCS	

Business & Community Disruption			Feb-25
Risk Context			
<p>Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal Shire business activities. The event may result in damage to buildings, property, plant & equipment (all assets). This could be a natural disaster, weather event, or an act carried out by an external party (inc. vandalism). This includes;</p> <ul style="list-style-type: none"> · Lack of (or inadequate) emergency response / business continuity plans. · Lack of training to 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 <p>This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".</p>			
Potential Causes			
Cyclone / Storm Surge / Fire / Earthquake	Extended Communication &/or Power Outage		
Terrorism / Sabotage / Criminal Behaviour	Economic Factors		
Epidemic / Pandemic	Loss of Key Staff		
Key Controls	Type	Date	Rating
Business Continuity Response Plan	Preventative	Jun-22	Adequate
Emergency Management & Training	Preventative	Unknown	Not Rated
LEM Exercises	Detective	Jun-22	Adequate
LEMA & Recovery Plans	Recovery	Nov-24	Adequate
ICT Disaster Recovery Plan 2024	Preventative	Aug-24	Adequate
Asset Management Plan	Preventative	Aug-24	Adequate
Long Term Financial Plan	Preventative	Jun-24	Adequate
Overall Control Rating			Adequate
Risk Ratings			Rating
<i>Consequence:</i>			Catastrophic
<i>Likelihood:</i>			Rare
Overall Risk Rating			Moderate
Key Indicators	Tolerance	Latest Result	Comment
BCP Training Exercises Undertaken	1 per annum	Not Rated	To be scheduled
LEMC Training Exercises Undertaken	1 per annum	1	Desktop exercise in 2024
LEMC Meetings Convened	4 per annum	3	3 meetings convened, 1 cancelled (no quorum) in 2024
ICT Health Checks Performed	Monthly	12	Checks performed 2024
Business Continuity Plan Reviewed	Annually	Not Rated	Review underway
Comments			
Actions / Current Issues / Treatments		Due Date	Responsible Manager
Business Continuity Plan - Conduct Annual Review		Jan-25	EMCS
ICT Plan - Conduct Annual Desktop Review		Aug-25	EMCS
Develop Fire Response Plan		Jun-26	CEO
Emergency Management & Training - Conduct Review		Dec-25	CEO

Failure of IT &/or Communication Systems and Infrastructure

Feb-25

Risk Context

Instability, degradation of performance, or other failure of IT Systems, Infrastructure, Communication or Utility 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
- IT Network
- Failures of IT Vendors

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

- Configuration management
- Performance Monitoring
- IT Incident, Problem Management & Disaster Recovery Processes

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

Potential Causes

Weather Impacts	Communications & Power Failure
Power outage at service provider	Infrastructure breakdown such as landlines, radio communications.
Out dated / inefficient hardware	Lack of training
Incompatibility between operating system and Microsoft	Software vulnerability (eg. MS Access)

Key Controls	Type	Date	Rating
Data Back-Up Systems	Recovery	Daily	Adequate
UPS	Preventative / Recovery	Unknown	Inadequate
ICT Management Service Agreement	Preventative	Mar-23	Adequate
ICT Disaster Recovery Plan 2024	Preventative	Aug-24	Adequate
ICT Replacement Program	Preventative	Dec-23	Adequate

Overall Control Rating	Adequate
------------------------	----------

Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Possible

Overall Risk Rating	Moderate
---------------------	----------

Key Indicators	Tolerance	Latest Result	Comment
ICT Health Checks Performed	Monthly	12	Checks performed 2024
ICT Disaster Recovery Test Performed	Annually	Not Rated	TBD on next test
Number of Cyber Breaches	Nil	Nil	None to date - login details found on dark web and fixed immediately.

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
ICT Plan - Conduct Annual Desktop Review	Aug-25	EMCS
Review ICT Replacement Program	Jan-25	EMCS
Develop Fire Response Plan	Jun-26	CEO
Investigate Replacement of Telephone System	Jun-25	EMCS

External Theft & Fraud (inc. Cyber Crime)

Feb-25

Risk Context
<p>Loss of funds, assets, data or unauthorised access, (whether attempts or successful) by external parties, through any means (including electronic), for the purposes of;</p> <ul style="list-style-type: none"> • 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 (no deceit) <p>Examples include:</p> <ul style="list-style-type: none"> • Scam Invoices • Cash or other valuables from 'Outstations

Potential Causes	
Inadequate security of equipment / supplies / cash	Inadequate provision for patrons belongings
Robbery	Lack of Supervision
Scam Invoices	

Key Controls	Type	Date	Rating
Security Access for Shire Buildings	Preventative	Nov-18	Adequate
ICT Disaster Recovery Plan 2024	Preventative	Aug-24	Adequate
Financial Management Framework	Preventative	Dec-23	Adequate

Overall Control Rating	Adequate
------------------------	----------

Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Unlikely
Overall Risk Rating	Moderate

Key Indicators	Tolerance	Latest Result	Comment
Number of Thefts or Fraud	Nil	Nil	No theft or fraud
Detected Non Compliant Procurement Processes	< 5	Nil	None
Cash Handling Processes	Documented	Not Rated	Drafted - process has been overhauled already. Anticipated completion Q1 2025
Bank Reconciliations	No detected variances	Nil	Bank recs now being done routinely - no variances or outstanding items.

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Conduct Key Audit (staff access)	Mar-25	EMCS
Documenting Cash Handling Processes	Mar-25	EMCS

Inadequate 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:

- 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 security protection measures in place for buildings, depots and other places of work (vehicle, community etc).
- Public Liability Claims, due to negligence or personal injury.
- Employee Liability Claims due to negligence or personal injury.
- Inadequate or unsafe modifications to plant & equipment

Potential Causes

Lack of appropriate PPE / Equipment	Inadequate signage, barriers or other exclusion techniques
Inadequate first aid supplies or trained staff	Storage and use of Dangerous Goods
Rubbish / Litter Control	Ineffective / inadequate testing, sampling (similar) health based req'
Inadequate security arrangements	Lack of mandate and commitment from Senior Management

Key Controls	Type	Date	Rating
Security Access for Shire Buildings	Preventative	Unknown	Adequate
WHS Management Framework	Preventative	Unknown	Adequate
Human Resource Management Framework	Preventative	Documenting	Adequate

Overall Control Rating	Adequate
------------------------	----------

Risk Ratings	Rating
Consequence:	Major
Likelihood:	Unlikely

Overall Risk Rating	Moderate
---------------------	----------

Key Indicators	Tolerance	Latest Result	Comment
Lost Time Injuries Per Quarter	Nil	Nil	Non this reporting period
Near Misses Per Quarter	Nil	Nil	Non this reporting period
Workers Compensation Claims	Nil	Nil	2 current claims
Security Access for Shire Buildings Audit	Completed	Not Rated	Scheduled for June 2025
WHS Policy Reviewed & Signed Annually	Completed	Nov-24	Next due Nov 2025
Conduct WHS Framework Review	Completed	Not Rated	Progressing

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Conduct Security Access for Shire Buildings Audit	Jun-25	EMIS
Conduct WHS Framework Review	Dec-25	CEO
Documenting Human Resource Management Framework	Dec-25	CEO / EMCS

Misconduct

Feb-25

Risk Context

Intentional activities in excess of authority granted to an employee, 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
- Collusion between Internal & External parties

This does not include instances where it was not an intentional breach - refer Errors, Omissions or Delays, or Inaccurate Advice / Information.

Potential Causes

Lack of Induction and Training	Lack of Clarity of Role
Changing of Job Titles and Responsibilities	Poor Internal Controls and Systems
Delegated Authority Process Inadequately Implemented	Password Sharing
Covering Up Poor Work Performance and/nor Non-Compliance	Beaching of Code of Conduct
Disgruntled Employees	Poor Enforcement of Policies and Procedures

Key Controls	Type	Date	Rating
Delegation Framework	Detective	Sep-24	Adequate
ICT Disaster Recovery Plan 2024	Preventative	Aug-24	Adequate
Employee Code of Conduct	Preventative	Apr-24	Adequate
Elected Member Code of Conduct	Preventative	Apr-24	Adequate
Financial Management Framework	Preventative	Documenting	Adequate
Human Resource Management Framework	Preventative	Documenting	Adequate
External Audit	Detective	Oct-24	Effective
Regulatory Declarations	Detective	Ongoing	Effective

Overall Control Rating

Adequate

Risk Ratings

Rating

Consequence:

Major

Likelihood:

Unlikely

Overall Risk Rating

Moderate

Key Indicators	Tolerance	Latest Result	Comment
External Audit Findings (Misconduct Related)	Nil	Nil	None
Detected Non Compliant Procurement Processes	< 5	Nil	None
Breaches of Code of Conduct	Nil	Nil	None
Proven Internal & External Complaints (Major or Minor)	Nil	Nil	None

Comments

Codes of conduct to be reviewed every 3 years.

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Review Code of Conduct(s)	Apr-27	EMCS
ICT Plan - Perform Annual Review	Aug-25	EMCS
Conduct Annual Review of Delegation Framework	May-25	CEO / EMCS
Conduct FMR Review & Regulation 17	Mar-27	CEO / EMCS
Documenting Human Resource Management Framework	Mar-25	CEO / EMCS
Documenting Cash Handling Processes	Feb-25	EMCS

Inadequate Project / Change Management

Feb-25

Risk Context

Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time requirements 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
- Failures of IT Project Vendors/Contractors

This includes Directorate or Service Unit driven change initiatives except new Plant & Equipment purchases. Refer "Inadequate Asset Sustainability Practices"

Potential Causes

Lack of communication and consultation	Shire growth (too many projects)
Lack of investment	Inadequate monitoring and review
Ineffective management of expectations (scope creep)	Project risks not managed effectively
Inadequate project planning (resources/budget)	Lack of Project methodology knowledge and reporting requirements

Key Controls	Type	Date	Rating
Project Management Methodology and Framework	Preventative	Not Documented	Adequate
Communication and Engagement Framework	Preventative	Not Documented	Adequate
Risk Management Framework	Detective	Sep-24	Adequate
Financial Management Framework	Preventative	Documenting	Adequate

Overall Control Rating	Adequate
------------------------	----------

Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Possible
Overall Risk Rating	Moderate

Key Indicators	Tolerance	Latest Result	Comment
Undocumented project variations	Nil	Nil	Nil for quarter
Failure to achieve Project Milestones	Nil	Nil	Nil for quarter
Project management framework to be documented	To be completed	Nil	Deferred to Dec 25
Documenting procedure manuals for positions together with relevant controls	To be completed	Nil	Progressing

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Document Project Management Methodology and Framework	Dec-25	Senior Management
Communication and Engagement Framework - Conduct Review	Aug-26	CEO
Document procedure manuals for positions together with relevant controls	Jun-25	EMCS

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. This includes instances of;

- Human errors, incorrect or incomplete processing
- Inaccurate recording, maintenance, testing and / or reconciliation of data.
- Errors or inadequacies in model methodology, design, calculation or implementation of models.

This may result in incomplete or inaccurate information. Consequences include;

- Inaccurate data being used for management decision making and reporting.
- Delays in service to customers
- Inaccurate data provided to customers

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

Potential Causes

Human Error	Incorrect information
Inadequate procedures or training	Miscommunication
Lack of Staff (or trained staff)	

Key Controls	Type	Date	Rating
Documented Procedures and Checklists	Preventative	Documenting	Adequate
Complaints Handling Register	Preventative	Reviewing	Adequate
Complaints Process	Recovery	Reviewing	Adequate
Customer Service Charter	Preventative	Aug-24	Adequate
Segregation of Duties (Financial Control)	Preventative	Documenting	Adequate
Staff Inductions	Preventative	Feb-24	Adequate
Staff Training Plan	Preventative	Documenting	Not Rated
Performance Management	Preventative	Feb-24	Adequate
Qualified Building, Health and Planning Officers	Preventative	Feb-24	Adequate

Overall Control Rating	Adequate
------------------------	----------

Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Possible

Overall Risk Rating	Moderate
---------------------	----------

Key Indicators	Tolerance	Date	Result
Staff Inducted	100%	May-24	Reviewing process
2024-2025 Staff Training Plan Implemented	100%	Jun-24	Implementing
Annual Performance Reviews Conducted	100%	Apr-24	Completed; commenced 2025 reviews
Customer Service Charter	Adopted	Jun-24	Adopted Aug-24

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Conduct Staff Inductions	As Required	Senior Management
Implement Annual Training Plan 2024/2025	Jun-25	Senior Management
Document Procedures and Checklists	Jun-25	Senior Management
Conduct Annual Performance Reviews	Apr-25	Senior Management

Inadequate Document Management Processes

Feb-25

Risk Context

Failure to adequately capture, store, archive, retrieve, provision and / or disposal of documentation. This includes:

- Contact lists.
- Procedural documents.
- 'Application' proposals/documents.
- Contracts.
- Forms, requests or other documents.

Potential Causes

Spreadsheet/Database/Document corruption or loss	Outdated record keeping practices / incompatible systems
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	Incomplete authorisation trails

Key Controls	Type	Date	Rating
Information Management Framework		Reviewing	Adequate
Record Keeping Plan (2018)		Reviewing	Not Rated
Governance Framework		Documenting	Adequate

Overall Control Rating	Adequate
------------------------	----------

Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Possible

Overall Risk Rating	Moderate
---------------------	----------

Key Indicators	Tolerance	Date	Result
Information Management Framework	Reviewed	Jun-25	Review progressing
Record Keeping Plan	Lodged	Jun-25	Formal plan is in draft with external consultation - revised statutory plan and framework near completion.

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Review Information Management Framework	Jun-25	EMCS
Record Keeping Plan Reviewed	Jun-25	EMCS
Document Governance Framework	Dec-25	CEO

Inadequate Supplier / Contract Management

Feb-25

Risk Context

This Risk Theme is defined as:

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:

- Concentration issues
- Vendor sustainability

Potential Causes

Funding	Inadequate contract management practices
Complexity and quantity of work	Ineffective monitoring of deliverables
Inadequate tendering process	Lack of planning and clarity of requirements
Geographical remoteness	Historical contracts remaining

Key Controls	Type	Date	Rating
Budget Review	Preventative	Feb-25	Adequate
Financial Management Framework	Preventative	Progressing	Adequate
Access to Independent Advice (Legal / WALGA) & Peer Review	Preventative	Ongoing	Adequate

Overall Control Rating	Adequate
------------------------	----------

Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Possible

Overall Risk Rating	Moderate
---------------------	----------

Draft Key Indicators	Tolerance	Date	Result
Contract management framework and control procedures documented and implemented	100%	Dec-25	Commenced
Detected Non Compliant Tender Processes	Nil	Dec-24	None
Employment contracts reviewed within 6 months of expiry	100%	Ongoing	Nil
Supplier contracts reviewed prior to expiry	100%	Ongoing	No non-compliance

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Develop Standardised Contracts	Jun-25	CEO/EMCS
Financial Controls Documented	Mar-25	EMCS
Develop Centralised Contract Management System	Dec-25	CEO

Providing Inaccurate Advice / Information

Feb-25

Risk Context

Incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff. This could be caused by using unqualified, or inexperienced staff, however it does not include instances relating to Misconduct.

Examples include;

- incorrect planning, development or building 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.

Potential Causes

Lack of qualified staff	Lack of appropriate technical knowledge relevant to the context
Long lead times for responses	Poor working relationships between internal staff/departments
Increasing workloads	

Key Controls	Type	Date	Rating
Staff Training Plan	Preventative	Ongoing	Adequate
Peer Review Process - Building / Health / Planning Advice	Preventative	Ongoing	Adequate
Complaints Handling Process	Preventative	Unknown	Adequate
Complaints Register	Detective	Unknown	Adequate
Customer Service Charter	Preventative	Aug-25	Adequate
Communication and Engagement Plan	Preventative	Aug-25	Adequate

Overall Control Rating	Adequate
------------------------	----------

Risk Ratings	Rating
Consequence:	Minor
Likelihood:	Possible
Overall Risk Rating	Moderate

Key Indicators	Tolerance	Date	Result
2024-2025 Staff Training Plan Implemented	100%	Jun-25	Implementing
Number of Complaints Registered (within service area)	<5		KI yet to be rated
Number of Complaints not Responded to (within a service area)	<5 days		KI yet to be rated

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Develop 2025-2026 Staff Training Plan	May-25	Senior Management
Review Complaints Handling Process	Jun-25	CEO
Review Complaints Register	Jun-25	CEO
Develop Communication and Engagement Plan (Internal)	Dec-25	CEO

Ineffective Employment Practices

Feb-25

Risk Context

Failure to effectively manage and lead human resources (full/part time, casuals, temporary and volunteers). This includes not having an effective Human Resources Framework in addition to not having appropriately qualified or experienced people in the right roles or not having sufficient staff numbers to achieve objectives. Other areas in this risk theme to consider are;

- Breaching employee regulations (excluding OH&S).
- Discrimination, Harassment & Bullying in the workplace.
- Poor employee wellbeing (causing stress)
- Key person dependencies without effective succession planning in place.
- Induction issues.
- Terminations (including any tribunal issues).
- Industrial activity.

Care should be taken when considering insufficient staff numbers as the underlying issue could be a process inefficiency.

Potential Causes

Leadership failures	Ineffective performance management programs or procedures.
Available staff / volunteers are generally highly transient.	Ineffective training programs or procedures.
Single Person Dependencies	Limited staff availability - mining / private sectors (pay & conditions).
Poor internal communications / relationships	Inadequate Induction practices.

Key Controls	Type	Date	Rating
Human Resource Management Framework	Preventative	Documenting	Adequate
Staff Training Plan and Register	Preventative	Reviewing	Adequate
Workforce Plan (Succession Planning Component)	Preventative	Aug-24	Adequate
Staff Inductions (Code of Conduct Component)	Preventative	May-24	Adequate
Performance Review Process	Detective	Jan-25	Adequate

Overall Control Rating	Adequate
------------------------	----------

Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Possible

Overall Risk Rating	Moderate
---------------------	----------

Key Indicators	Tolerance	Date	Result
Training Register Current	100%	Jun-25	Progressing
2024-2025 Staff Training Plan Implemented	100%	Jun-25	Implementing
2025 Performance Reviews Conducted	100%	Apr-25	Conducting
Staff Inductions and Refreshers Conducted	100%		Progressing
Procedure Manuals and Legacy Planning	To be completed	Jun-25	Progressing

Comments

Actions / Current Issues / Treatments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Update Training Register	Jun-25	CEO
Implement 2024-2025 Staff Training Plan	Jun-25	Senior Management
Documenting Human Resource Management Framework	Dec-25	CEO / EMCS
2025 Performance Reviews Conducted	Apr-25	Senior Management
Staff Inductions and Refreshers Conducted	Jun-25	Senior Management
Workforce Plan - Conduct Desktop Review	Dec-25	CEO

Failure to Fulfil Statutory, Regulatory or Compliance Requirements

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 could result in fines, penalties, litigation or increase scrutiny from regulators or agencies. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated legal documentation (internal & public domain) to reflect changes.

This does not include Occupational Safety & Health Act (refer "Inadequate safety and security practices") or any Employment Practices based legislation (refer "Ineffective Employment practices")

It does include the Local Government Act, Health Act, Building Act, Privacy Act and all other legislative based obligations for Local Government.

Potential Causes

Lack of training, awareness and knowledge	Lack of Legal Expertise
Staff Turnover	Councillor Turnover
Inadequate record keeping	Breakdowns in Tender process
Ineffective processes	Ineffective monitoring of changes to legislation

Key Controls	Type	Date	Rating
Governance Framework	Preventative	Documenting	Adequate
Information Management Framework	Preventative	Documenting	Adequate
Human Resource Management Framework	Preventative	Documenting	Adequate
Access to Legislation and Regulations	Preventative	Ongoing	Effective
Access to Independent Advice (DLGSC / Legal / WALGA)	Preventative	Ongoing	Effective

Overall Control Rating	Adequate
------------------------	----------

Risk Ratings	Rating
Consequence:	Major
Likelihood:	Unlikely

Overall Risk Rating	Moderate
---------------------	----------

Key Indicators	Tolerance	Date	Result
Compliance Annual Return (CAR)	As Per Legislation	Mar-25	Near complete
Financial Management Review (Every 3 Years)	As Per Legislation	Apr-24	Completed March 2024
CEO Regulation 17 Review (Every 3 Years)	As Per Legislation	Apr-24	Completed March 2024
Financial and Performance Audit Qualification (Annual)	Unqualified Audit	Dec-24	Unqualified
Financial and Performance Audit - Actioned Findings	4 Months	Mar-25	Completed

Comments

--

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Conduct Financial Management Review	Mar-27	EMCS
Conduct CEO Regulation 17 Review	Mar-27	EMCS
Financial and Performance Audit Year Ended 30 June 2024 - Actioned Findings	Mar-25	EMCS
Document Governance Framework	Dec-25	CEO
Review Information Management Framework	Jun-25	EMCS
Documenting Human Resource Management Framework	Dec-25	CEO

Inadequate Asset Sustainability Practices

Feb-25

Risk Context

Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated lifecycle from procurement to maintenance and ultimate 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.

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

Potential Causes

Skill level & behaviour of operators	Unavailability of parts
Lack of trained staff	Lack of formal or appropriate scheduling (maintenance / inspections)
Outdated equipment	Unexpected breakdowns

Key Controls	Type	Date	Rating
Asset Management System	Preventative		Inadequate
Asset Management Plan	Preventative	Aug-24	Adequate
Building Maintenance Program (Annual)	Preventative	Documenting	Inadequate
Road Construction and Maintenance Program (Annual)	Preventative	Jun-24	Adequate
Fleet and Plant Replacement Program (10 Year)	Preventative	Jun-24	Adequate
Road Asset Management System (RAMMS)	Preventative	Jun-24	Adequate
Stock Control Systems (Fuel and Materials)	Preventative		Not Rated

Overall Control Rating	Inadequate
------------------------	------------

Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Possible

Overall Risk Rating	Moderate
---------------------	----------

Key Indicators	Tolerance	Date	Result
Asset Management Plan Reviewed	Annually	Oct-24	Adopted
Annual Road Program Uploaded (ThinkProject)	Annually	Jul-25	EMIS
Long Term Financial Plan Reviewed	Annually	Jun-24	Framework completed - to be a live document
Plant rendered unusable due to preventable circumstances	Nil	Ongoing	None

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Asset Management Plan - Annual Desktop Review	Oct-25	EMCS
Develop 2025/26 Building Maintenance Program	Jun-25	EMIS
Develop Building Maintenance Program (10 Year)	Dec-25	EMIS
Develop 2025/26 Construction and Road Maintenance Program	Jun-25	EMIS
Review Fleet and Plant Replacement Program (10 Year)	Apr-25	EMIS
Review Stock Control System	Mar-25	EMCS
Develop Reserve Management Plan	Dec-25	EMIS

Inadequate 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 invariably includes activities where communication, feedback and / 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.
- Regional or District Committee attendance.
- 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.

Potential Causes

Budget / funding issues	Short lead times
Media attention	Miscommunication / Poor communication
Inadequate documentation or procedures	Relationship breakdowns with community groups

Key Controls	Type	Date	Rating
Communication and Engagement Framework	Preventative	Aug-24	Adequate
Complaint Handling Process	Preventative	Reviewing	Adequate
Complaints Register	Detective	Reviewing	Adequate
Customer Service Charter	Preventative	Aug-24	Adequate
Community Satisfaction Survey	Detective	Aug-24	Adequate

Overall Control Rating	Adequate
------------------------	----------

Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Unlikely

Overall Risk Rating	Moderate
---------------------	----------

Key Indicators	Tolerance	Date	Result
Number of Complaints Registered (within service area)	<5		KI yet to be rated
Number of Complaints not Responded to (within a service area)	<5 days		KI yet to be rated

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Conduct Community Satisfaction Survey	July-Aug 26	CEO
Review Complaints Handling Process	Jun-25	CEO
Review Complaints Register	Jul-25	CEO
Develop Communication and Engagement Plan (Internal)	Dec-25	CEO

Ineffective Management of Facilities / Venues / Events

Feb-25

Risk Context

This Risk Theme is defined as:

Failure to effectively manage the day to day operations of facilities, venues and / or events. This includes;

- Inadequate procedures in place to manage the quality or availability.
- Ineffective signage
- Booking issues
- Financial interactions with hirers / users
- Oversight / provision of peripheral services (eg. cleaning / maintenance)

Potential Causes

Double bookings	Animal contamination.
Illegal alcohol consumption	Failed chemical / health requirements.
Managing bond payments	Access to facilities / venues.

Key Controls	Type	Date	Rating
Event Management Framework	Preventative	Not Documented	Inadequate
Facilities Booking Framework	Preventative	Unknown	Adequate
Asset Management Plan	Detective	1/08/2024	Adequate
Building Maintenance Program (Annual)	Preventative	Documenting	Inadequate
Statutory Public Building Compliance Requirements	Preventative	Ongoing	Adequate

Overall Control Rating	Inadequate
------------------------	------------

Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Possible
Overall Risk Rating	Moderate

Draft Key Indicators	Tolerance	Date	Result
Equipment Tested and Tagged	As Per Legislation		Not Rated
Public Building Inspections Conducted	As Per Legislation		Not Rated
Event Management Framework	Documented	Jun-25	Not Rated

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Document Event Management Framework	Jun-25	EMCS
Document Facilities Booking Framework	Jun-25	EMCS
Asset Management Plan - Conduct Desktop Review	Oct-25	EMCS
Develop 2025/26 Building Maintenance Program	Jun-25	EMIS
Pool Safety Assessment - Remediation Actions Completed	Oct-25	EMCS
Develop Reserve Management Plan	Dec-25	EMIS

Inadequate Environmental Management

Feb-25

Risk Context

Inadequate prevention, identification, enforcement and management of environmental issues. The scope includes;

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

Potential Causes

Inadequate management of landfill sites	Inadequate reporting / oversight frameworks
Lack of understanding / knowledge	Community apathy
Inadequate local laws / planning schemes	

Key Controls	Type	Date	Rating
Transfer Station Operational Management	Detective		Adequate
Bendering Waste Facility Operational Plan (In Draft)	Preventative		Adequate
Bendering Waste Facility Management Plan	Preventative		Adequate
Support Environmental Groups and Program	Preventative		Adequate
Re-Use Waste Water Management Plan	Preventative		Not Rated
Re-Use Waste Water Monitoring	Detective		Adequate
Swimming Pool Water Monitoring	Detective		Adequate
Asbestos Register	Detective	Jul-25	Adequate
Overall Control Rating			Adequate

Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Unlikely
Overall Risk Rating	Moderate

Key Indicators	Tolerance	Date	Result
Annual Waste and Recycling Data Report Submitted	As Per Legislation	Sep-24	Submitted
Re-Use Waste Water Monitored	As Per Legislation		Compliant
Asbestos Register Maintained	Annually	Ongoing	Maintained

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Identify Strategy to Remove Illegal Dumped Material (near workers camp)	Dec-25	EHO
Review Diesel Storage System (to ensure compliance)	Jun-25	EMCS
Finalise Bendering Waste Facility Operational Plan	Mar-25	CEO
Develop Townsite Drainage and Water Harvesting Plan	Dec-25	CEO / EMIS

Risk Register - Updated February 2025

Theme	Overall Control Rating	Consequence	Likelihood	Overall Risk Rating
Asset Sustainability	Indequate	Moderate	Possible	Moderate
Effective Management of Facilities & Venue	Indequate	Moderate	Possible	Moderate

Measure of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant 1	Negligible injuries	Less than \$1,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response
Minor 2	First aid injuries	\$1,001 - \$10,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate 3	Medical type injuries <5	\$10,001 - \$50,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies
Major 4	Lost time injury >5	\$50,001 - \$500,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic 5	Fatality, permanent disability	More than \$500,000	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact

Measures of Likelihood			
Rating	Description	Frequency	Probability
Almost Certain	The event is expected to occur in most circumstances	More than once per year	> 90% chance of occurring
Likely	The event will probably occur in most circumstances	At least once per year	60% - 90% chance of occurring
Possible	The event should occur at some time	At least once in 3 years	40% - 60% chance of occurring
Unlikely	The event could occur at some time	At least once in 10 years	10% - 40% chance of occurring
Rare	The event may only occur in exceptional circumstances	Less than once in 15 years	< 10% chance of occurring

Measures of Likelihood			
Rating	Description	Frequency	Probability
Almost Certain	The event is expected to occur in most circumstances	More than once per year	> 90% chance of occurring
Likely	The event will probably occur in most circumstances	At least once per year	60% - 90% chance of occurring
Possible	The event should occur at some time	At least once in 3 years	40% - 60% chance of occurring
Unlikely	The event could occur at some time	At least once in 10 years	10% - 40% chance of occurring
Rare	The event may only occur in exceptional circumstances	Less than once in 15 years	< 10% chance of occurring

Risk Matrix					
Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Moderate	High	High	Extreme	Extreme
Likely	Low	Moderate	High	High	Extreme
Possible	Low	Moderate	Moderate	High	High
Unlikely	Low	Low	Moderate	Moderate	High
Rare	Low	Low	Low	Low	Moderate

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 effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Management / 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.	<ol style="list-style-type: none"> 1. Processes (Controls) operating as intended and aligned to Policies / Procedures. 2. Subject to ongoing monitoring. 3. Reviewed and tested regularly.
Adequate	There is <u>some</u> scope for improvement.	<ol style="list-style-type: none"> 1. Processes (Controls) generally operating as intended, however inadequacies exist. 2. Nil or limited monitoring. 3. Reviewed and tested, but not regularly.
Inadequate	There is a <u>need</u> for improvement or action.	<ol style="list-style-type: none"> 1. Processes (Controls) not operating as intended. 2. Processes (Controls) do not exist, or are not being complied with. 3. Have not been reviewed or tested for some time.