



ATTACHMENTS

Audit and Risk Committee
19 August 2025



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ATTACHMENT 5.1A
Minutes – Audit and Risk Committee Meeting
17 June 2025



MINUTES

Audit and Risk Committee
17 June 2025



NOTICE OF MEETING

Dear Committee Members and Members of the Public,

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

Date: Tuesday 17 June 2025
At: Shire Council Chambers
1 Longhurst Street, Narembeen
Commencing: 2.00pm

Rebecca McCall
Chief Executive Officer

12 June 2025

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.

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1. Official Opening and Welcome

The Presiding Person welcomed everyone and declared the meeting open at 2.02 pm.

Attendees were notified that the meeting was being recorded in accordance with the Local Government (Administration) Regulation r14J.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

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

Staff:

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

Members of Public:

Apologies:

Mr K Markham	Executive Manager Infrastructure Services
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3. Disclosure of Interest

Nil

4. Public Question Time

Nil

5. Confirmation of Previous Meeting

5.1 Audit and Risk Committee Meeting 18 March 2025 Attachment 5.1A

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officers Recommendation – Item 5.1

That the minutes of the Shire of Narembeen Audit and Risk Committee Meeting held on Tuesday 18 March 2025, as presented, be confirmed as a true and correct record of proceedings.

MIN 8001/25

MOTION - Moved Cr. Currie

Seconded Cr. Cusack

CARRIED 7/ 0

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

6. Officer Reports

6.1 Risk Dashboard – Quarterly Report - May 2025

Date:	5 June 2025
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 – May 2025

Purpose of Report

☒ Executive Decision

☐ Legislative Requirement

Summary

This item presents the Risk Dashboard – quarterly monitoring report for May 2025 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.

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

- Inadequate Asset Sustainability Practices
- Ineffective Management of Facilities/Venues/Events

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 – May 2025 as presented in Attachment 6.1A.

MIN 8002/25

MOTION - Moved Cr. Cole

Seconded Cr. Bald

CARRIED 7 / 0

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

6.2 Business Continuity Plan Review - 2025

Date:	10 June 2025
Location:	Not applicable
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services
Author:	Ben Forbes, Executive Manager Corporate Services
File Reference	RISK MANAGEMENT\PLANNING\Business Continuity Response Plan
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	6.3A Shire of Narembreen – Business Continuity Plan 2025

Purpose of Report

☒ Executive Decision ☐ Legislative Requirement

Summary

For the Audit and Risk Committee to review and endorse the reviewed 2025 Business Continuity Plan (BCP).

Background

The business continuity plan provides high-level guidance regarding responding to and managing events that interrupt the Shire's ability to deliver core functions and services. Such events that significantly will require an immediate and coordinated response to avoid shortfalls in compliance or failure to deliver on key projects or services to the community, the guiding principles and necessary minimum information for such a response is contained in the BCP.

Comment

The BCP, as attached, provides basic guidance and areas of consideration for managing the response to a disruption event. Naturally, those managing the event must use their best judgement, given the specific circumstances and the resources on hand, to attempt to coordinate an optimal response. The business continuity plan is only concerned with the Shire's operations and does not seek to address impacts to the broader community as these plans are contained in other documents in the emergency planning suite.

Consultation

Chief Executive Officer
Staff

Statutory Implications

Local Government (Audit) Regulations 1996

Regulation 17

- 1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –
 - a) risk management; and

- b) internal control; and
 - c) legislative compliance.
- 2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to the subject of a review not less than once every 3 financial years.
- 3) The CEO is to report to the audit committee the results of that review.

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	Business and Community Disruption
Risk Category	Service Interruption
Consequence Description	Indeterminate prolonged interruption of services - non-performance >1 month
Consequence Rating	Major (4)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Moderate (5)
Key Controls in Place	Business Continuity Plan, ICT Disaster Recovery Plan, staff training plan, procedure manuals, redundant backups
Action / Treatment	See controls
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 receive and endorse the revised Business Continuity Plan, as attached.

MIN 8003/25

MOTION - Moved Cr. Hardham

Seconded Cr. Cusack

CARRIED 7 / 0

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

7. Other Business

8. Closure of Meeting

Details of the next meeting will be advised.

There being no further business, the chair declared the meeting closed at 2.15pm

ATTACHMENT 6.1A
Audit, Risk and Improvement Committee
Terms of Reference

Audit, Risk and Improvement Committee

Terms of Reference

July 2025

PREVIEW

DOCUMENT MANAGEMENT

Policy Version	2	
Policy Owner(s)	Chief Executive Officer	
Reviewer	Executive Governance Officer	
Review Frequency	3 years	
Creation Date	19 March 2024	OCM Ref 7745/24
Last Review Date	July 2025	OCM Ref
Next Review Date	July 2028	
File Ref	G:\General\Council and Committee Meetings\Audit & Risk Committee\Terms of Reference	

Purpose

Section 7.1A of the *Local Government Act 1995* (the Act) requires that all local governments establish an Audit Committee ("the Committee"). The Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability, and internal and external audit functions.

This Terms of Reference ("TOR") sets out the objectives, authority, membership, role, responsibilities, and operation of the Committee.

Objectives

The objectives of the Committee is to facilitate :

1. the enhancement of the credibility and objectivity of financial reporting.
2. the effective management of financial and other risks and the protection of Council assets;
3. compliance with laws and regulations as well as the use of best practice guidelines relative to audit, risk management, internal control, and legislative compliance;
4. the scope of work, objectivity, performance, and independence of the external and internal auditors;
5. the process and systems which protect against fraud and improper activities; and
6. the provision of an effective means of communication between the external auditor, internal auditor, the CEO and Council.

Role & Responsibilities

The Committee is a formally appointed committee of Council. The Committee has the responsibility to:

1. review the internal and external auditor's annual audit plans and the outcomes/results of all audits undertaken;
2. request the CEO to seek information or advice in relation to matters considered by the Committee;
3. formally meet with internal and external auditors as necessary;
4. make recommendations to the Council with regards to matters within its scope of responsibility.

Membership

Section 7.1A of the *Local Government Act 1995* states the members of the Committee are to be appointed* by the local government and at least 3 of the members, and where the Committee consists of more than 3 members then the majority of those members, are to be Councillors. **Absolute Majority required*

The CEO is not to be a member of the Committee and may not nominate a person to be a member of the Committee, or have a person represent the CEO as a member of the Committee. Similarly, an employee is not to be a member of the Committee.

As a minimum, the Shire's Committee will consist of 4 members, being 3 Councillors and 1 external representative. The terms of the appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected members.

All members will have full voting rights. In the event of a tie the Chairperson will have the casting vote.

The appointment of external members shall be based on the following criteria:

1. a suitably experienced person who can demonstrate knowledge in financial management, risk management, governance and audit (internal and external);
2. have an understanding of the duties and responsibilities of the position, ideally with respect to local government financial reporting and auditing requirements;
3. have strong communication skills;
4. have relevant skills and experience in providing independent audit advice; and
5. be a person with no operating responsibilities with the Shire nor provide paid services to the Shire either directly or indirectly.

The appointment and re-appointment of external members shall be made by Council by way of invitation and be for a period of up to 4 years. External members will not be appointed for more than three consecutive terms.

External members will be required to confirm they will operate in accordance with the Shire's Code of Conduct and will be required to follow Council's policies pertaining to the Committee operations.

Council may, by resolution, terminate the appointment of any external member prior to the expiry of their term if:

1. the Committee, by majority decision, determines the member is not making a positive contribution to the Committee; or
2. the member is found to be in breach of the Shire's Code of Conduct or a serious contravention of the *Local Government Act 1995*; or
3. a member's conduct, action or comments brings the Shire into disrepute.

In accordance with legislative requirements, the Presiding Member (Chairperson) of the Audit, Risk and Improvement Committee must be an independent person, meaning not a current Shire of Narembeen Councillor nor a Councillor of any other local government. The appointment shall be made by a majority vote of the Committee.

The Committee shall also appoint a Deputy Presiding Member by a majority vote. The Deputy Presiding Member must be independent of the Shire in the same manner as the Presiding Member. The Deputy Presiding Member will assume the role of Chairperson when the Presiding Member is absent.

The members, taken collectively, will have a broad range of skills and experience relevant to the operations of the Shire.

The independent (external) members shall be entitled to receive a sitting fee for attendance at Committee meetings, in accordance with the Shire's adopted Schedule of Fees and Charges. Reimbursement of reasonable expenses incurred while undertaking Committee duties may also be paid in accordance with the Local Government Act 1995.

The CEO, Executive Manager Corporate Services and/or their nominees are to attend meetings to provide advice and guidance to the Committee.

The Shire shall provide secretarial and administrative support to the Committee.

A quorum will be a majority of members.

New members will receive relevant information and briefings on their appointment to assist them meet their Committee responsibilities.

Meetings

The Committee will meet at least quarterly, with additional meetings convened as required at the discretion of the Chairperson or at the request of the CEO.

Elected members of the Shire may attend each Committee meeting.

Committee members are expected, where possible, to attend each meeting in person. Where attendance in person is not possible, in accordance with Regulation 14A of the *Local Government (Administration) Regulations 1996*, the Committee may, by resolution*, allow a member to attend the meeting via telephone or other means of instantaneous communication.

**Absolute Majority required*

Notice of Meeting and Agenda

The CEO or their delegate will administratively coordinate the convening of meetings of the Committee and invite members of management, internal and external auditors or others to attend meetings as observers and to provide relevant information as necessary.

Unless otherwise agreed, notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed shall be provided to each member of the Committee no later than 72 hours prior to the meeting. Associated meeting papers are to be provided at the same time.

Minutes of Meetings

The Office of the Chief Executive Officer will facilitate the administrative support for the meeting, including as a minute taker for the meeting.

Minutes will be taken at each meeting and be presented to the subsequent meeting for confirmation. Minutes will include the proceedings and resolutions of the meeting including the names of those in attendance.

The Chairperson shall ascertain, at the beginning of each meeting, the existence of any conflicts of interest and minute them accordingly. Conflicts of Interest will be managed in accordance with the Shire's policies and the *Local Government Act 1995*.

Minutes of Committee meetings shall be circulated promptly to all members of the Committee.

Minutes of Committee meetings shall be presented to the next Ordinary Council Meeting, with any recommendations from the Committee to be considered by Council by way of a separate agenda item.

Other than confidential papers and attachments, agendas and minutes of the Committee will be made publicly available on the Shire's website in accordance with Section 5.96A of the *Local Government Act 1995*.

Functions

Regulation 16 of the *Local Government (Audit) Regulations 1996* defines the functions of an Audit Committee as:

- “(a) to guide and assist the local government in carrying out —
 - (i) its functions under Part 6 of the Act; and
 - (ii) its functions relating to other audits and other matters related to financial management;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
 - (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council;
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
 - (i) regulation 17(1); and
 - (ii) the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government —
 - (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.”

In addition to the above the Committee's other functions include:

External Audits

1. Provide guidance and assistance to Council as to the carrying out of the functions of the Shire in relation to external audits.
2. Provide an opportunity for the Committee to meet with the external auditors to discuss any matters that the Committee or the external auditors believe should be discussed.
3. Meet with the auditor annually to receive the audit report and make a recommendation to Council with respect to that report.
4. Examine the reports of the auditor after receiving a report from the CEO on the matters to:
 - a. Determine if any matters raised require action to be taken by the Shire; and
 - b. Ensure that appropriate action is taken in respect of those matters.
5. Consider and recommend adoption of the Annual Report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the Annual Report is signed.
6. Address issues brought to the attention of the Committee, including responding to requests from Council for advice that is within the parameters of the Committee's TOR.

Note: The Office of the Auditor General will be responsible for conducting external audits.

Internal Audits

1. Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to internal audits.
2. Review and recommend the annual internal audit plan for endorsement by the Council and all major changes to the plan. Monitor that the internal auditor's annual plan is linked with and covers the material business strategic risks and themes.
3. Monitor processes and practices to ensure that the independence of the internal audit function is maintained.
4. Annually review the performance of internal audits including the level of satisfaction with the internal audit function.
5. Review all internal audit reports and provide advice to Council on significant issues (i.e. high and extreme) identified in audit reports and the action to be taken on issues raised, including identification and dissemination of good practice.
6. Monitor management's implementation of internal audit recommendations.
7. Receive the findings of special internal audit assignments undertaken at the request of Council or CEO.
8. Review the annual Compliance Audit Return and report to Council the results of that review in accordance with Section 7.13(1)(i) of the *Local Government Act 1995*.
9. Consider the CEO's Biennial Reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the Committee, and report to Council the results of those reviews in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*.
10. Oversee the process of developing and implementing the Shire's fraud control arrangements to assist Council in ensuring it has appropriate processes and systems in place to detect, capture and effectively respond to fraud and improper activities.
11. Consider the financial management systems and procedures in accordance with Regulation 5(2) of the *Local Government (Financial Management) Regulations 1996* within the statutory timeframes.

Risk Management

1. Ensure that management has in place a current and comprehensive enterprise Risk Management Framework and associated procedures for effective identification and management of Shire's business and financial risks.
2. Determine whether a sound and effective approach has been followed in managing the Shire's major risks including those associated with individual projects, program implementation, and activities.
3. Ensure the Shire identifies, reviews and regularly updates the strategic and operational risk profiles.
4. Understand and endorse the Shire's risk appetite.
5. Oversee the periodic review of the Risk Management Framework.

Business Continuity

1. Ensure a sound and effective approach has been followed in establishing the Shire's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.
2. Oversee the periodic review of the Business Continuity Framework.

Financial Reporting

1. Review significant accounting and reporting issues, recent accounting, professional and regulatory pronouncements and legislative changes, and understand their effect on the financial report.
2. Review with management and the external auditors the results of the audit, including any difficulties encountered.
3. Review the Annual Financial Statements forming part of the Shire's Annual Report and consider whether it is complete, consistent with information known to Committee members, and reflects appropriate accounting principles.
4. Review with management and the external auditors all matters required to be communicated to the Committee under the Australian Auditing Standards.
5. Recommend the adoption of the Annual Financial Statements forming part of the Annual Report to Council.

Internal Control

1. Ensure management's approach to maintaining an effective Internal Control Framework is sound and effective.

Audit, Risk and Improvement Committee Terms of Reference

2. Ensure management has in place relevant policies and procedures, including CEO's Instructions or their equivalent, and that these are periodically reviewed and updated.
3. Ensure appropriate processes are in place to assess, at least once a year, whether key policies and procedures are complied with.
4. Ensure appropriate policies and supporting procedures are in place for the management and exercise of delegations.
5. Review how management identifies any required changes to the design or implementation of key internal controls.

Fraud & Corruption Prevention

1. Oversee the process of developing and implementing the Shire's fraud control arrangements to assist Council in ensuring it has appropriate processes and systems in place to detect, capture and effectively respond to fraud and improper activities.
2. Receive and consider information and advice presented by the CEO on the strategies and controls to manage fraud and corruption risks at the Shire.
3. Provide oversight over the Shire's exposure and issues raised in relation to fraud and corruption.

Legislative Compliance

1. Oversee the effectiveness of the systems for monitoring compliance with relevant laws, regulations and associated government policies.

Other Responsibilities

1. Monitor the progress of the implementation of external audit recommendations made by the auditor, which have been accepted by the Shire.
2. Receive recommendations arising from reviews of local government systems and procedures.
3. At least once every two years review and assess the adequacy of the Committee's TOR, request Council approval for proposed changes, and ensure appropriate disclosure as required by legislation or regulation.

ATTACHMENT 6.5A
ARIC Independent Member Expressions of
Interest Adcopy



Expressions of Interest

Independent Member for Audit, Risk and Improvement Committee

The Shire of Narembeen is seeking expressions of interest from suitably experienced and qualified individuals to join its Audit, Risk and Improvement Committee as an Independent Member.

The Committee plays a key role in assisting Council to fulfil its oversight responsibilities in areas such as financial reporting, risk management, internal controls, legislative compliance, and internal and external audit planning and reporting. Meetings are held approximately four times per year.

In accordance with proposed legislative reforms, the Independent Member will become the prescribed Chairperson of the Committee, with a Deputy Chair to act in the Chair's absence only. Therefore, applicants should have experience in chairing meetings and public speaking, or a willingness to develop these skills. Support and mentoring will be provided by the current Chair, the Committee, and Shire staff to ensure a smooth transition.

Selection Criteria

The following selection criteria is desirable to assist in appointing an Independent Member to the Committee:

- Financial literacy and, ideally with qualifications or extensive experience in business management and/or accounting;
- Knowledge of local government operations and the environment within which councils operate;
- Strong communication skills;
- High level of personal and professional integrity and ethics; and
- Demonstrated knowledge of risk management principles and practices.

More information regarding term of office and meeting fees, as well as the required Expression of Interest form are available on the Shires website at www.narembeen.wa.gov.au.

How to Apply

Applicants will be required to submit:

1. the completed Expression of Interest form; and
2. a current CV.

For more information or to submit your application please contact Rebecca McCall, Chief Executive Officer on (08) 9064 7308 or email ceo@narembeen.wa.gov.au

Applications close Friday, 8 August 2025

ATTACHMENT 6.5B
ARIC Expressions of Interest Submissions



Audit, Risk and Improvement Committee Expression of Interest Form

Lodgment Process

Responses to this Expression of Interest will be appreciated by **Friday, 8 August 2025**.

Electronic responses may be lodged via the email to ceo@narembeen.wa.gov.au and should be marked for the attention of Rebecca McCall, Chief Executive Officer.

Hand-delivered or posted submissions may be lodged at, or posted to, 1 Longhurst Street Narembeen WA 6369 and should also be marked for the attention of Rebecca McCall, Chief Executive Officer.

Name:

Rhonda Margaret Cole

Address:

PO Box 180

27 Northmore St Narembeen 6369

Mobile:

0428 647 369

Email:

rmcole@outlook.com

Signature:

Rhonda Margaret Cole

Date:

29 July 2025

Please complete the following (tick as many as are applicable):

☒	I have expertise in financial management
☐	I have expertise in risk
☒	I have experience in local government financial management and reporting
☐	I have experience in public sector management
☐	I have experience in corporate management
☐	I have qualifications in Business
☐	I have qualifications in Commerce
☐	I have qualifications in Law
☐	I have qualifications in Risk Management
☐	I am an Accountant in Public Practice
☐	I am an Accountant in Auditing
☒	I am actively involved in community, environmental or civic activities in Narembeen
☒	I am free from any management, business or other relationship that could reasonably be perceived to materially interfere with my ability to act in the best interests of Council. (Note: Committee members are required to not have any conflicts of interest that would preclude them from being members of the Committee).
☒	I have read and understood my responsibilities and obligations outlined in the Shire of Narembeen Code of Conduct for Councillors, Committee Members and Candidates
☐	I have attached my CV and any additional relevant information about me.

Please outline your motivation and interest in participating in the Shire of Narembeen's Audit, Risk and Improvement Committee:

My interest in local government continues from my time on Narembeen Council
 I see this committee as a way to support those who have now taken public office and assisting the community in which I have a long term financial, public and social interest in.



Audit, Risk and Improvement Committee Expression of Interest Form

Lodgment Process

Responses to this Expression of Interest will be appreciated by **9.00 am on 11 February 2025.**

Electronic responses may be lodged via the email to ceo@narembeen.wa.gov.au and should be marked for the attention of Rebecca McCall, Chief Executive Officer.

Hand-delivered or posted submissions may be lodged at, or posted to, 1 Longhurst Street Narembeen WA 6369 and should also be marked for the attention of Rebecca McCall, Chief Executive Officer.

Name:	Regina DeLuis
Address:	4117 Emu Hill East Rd Narembeen 6369
Mobile:	0429617013
Email:	ginadeluis@bigpond.com
Signature:	
Date:	06/08/2025

Please complete the following (tick as many as are applicable):

☒	I have expertise in financial management
☒	I have expertise in risk
☒	I have experience in local government financial management and reporting
☒	I have experience in public sector management
☒	I have experience in corporate management
☐	I have qualifications in Business
☐	I have qualifications in Commerce
☐	I have qualifications in Law
☐	I have qualifications in Risk Management
☐	I am an Accountant in Public Practice
☐	I am an Accountant in Auditing
☒	I am actively involved in community, environmental or civic activities in Narembeen
☒	I am free from any management, business or other relationship that could reasonably be perceived to materially interfere with my ability to act in the best interests of Council. (Note: Committee members are required to not have any conflicts of interest that would preclude them from being members of the Committee).
☒	I have read and understood my responsibilities and obligations outlined in the Shire of Narembeen Code of Conduct for Councillors, Committee Members and Candidates
☒	I have attached my CV and any additional relevant information about me.

Please outline your motivation and interest in participating in the Shire of Narembeens's Audit, Risk and Improvement Committee:

I want our community to thrive and be the best it can be. I have always been interested in the welfare of Narembeen. To this end, I think the Shire of Narembeen is an integral part of the prospering of our community. The Shire needs to be run correctly and with people who care about Narembeen and have the experience necessary to make this happen.

ATTACHMENT 6.6A
Pitcher Partners – Shire of Narembeen 2025
interim audit

Kathryn Conopo

From: Marius van der Merwe <marius@pitcher-wa.com.au>
Sent: Tuesday, 29 July 2025 12:58 PM
To: Ben Forbes; Diego Almeida Lima
Cc: Rebecca McCall; Vignesh Raj
Subject: RE: Interim audit report

Hi Ben,

Thank you for your email – hope you are well?

I confirmed with Vignesh that the interim for the Shire is complete and there are no remaining matters to deal with.

We did not (and do not intend to) issue an interim management letter to the Shire.

Also, by way of introduction I have cc'd Diego Almeida Lima into the email.

Diego will be taking care of the Shire of Narembeen's audit as audit manager with Simon's departure.

Best regards,
Marius

Marius van der Merwe

Executive Director

p +61 8 9322 2022 | m +61 416 792 953
e marius@pitcher-wa.com.au
Level 11, 12 The Esplanade, Perth WA 6000



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From: Ben Forbes <bforbes@narembeen.wa.gov.au>
Sent: Monday, 28 July 2025 4:19 PM
To: Marius van der Merwe <marius@pitcher-wa.com.au>; Simon Christopher <christephers@pitcher-wa.com.au>
Cc: Rebecca McCall <rmccall@narembeen.wa.gov.au>; Vignesh Raj <vignesh.raj@audit.wa.gov.au>
Subject: RE: Interim audit report

Hi all

Can we please get an update on the status of the Shire of Narembeen's interim?

Bec is going away for all of August and would like to know where it's at.

Kind Regards

Ben Forbes, CA

Executive Manager Corporate Services

Shire of Narembeen

T: (08) 9064 7308 M: 0457 667 579 F: (08) 9064 7037

1 Longhurst Street, Narembeen WA 6369



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From: Marius van der Merwe <marius@pitcher-wa.com.au>

Sent: Wednesday, 4 June 2025 6:42 PM

To: Ben Forbes <bforbes@narembeen.wa.gov.au>; Simon Christopher <christephers@pitcher-wa.com.au>

Cc: Rebecca McCall <rmccall@narembeen.wa.gov.au>

Subject: Re: Interim audit report

Hi Ben

Unfortunately, they did not.

We had significant delays on our side and I was only able to get the file to Vignesh yesterday.

I will update you as soon as I have more information

Kindest

Marius

Get [Outlook for Android](#)

Marius van der Merwe

Executive Director

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From: Ben Forbes <bforbes@narembeen.wa.gov.au>

Sent: Wednesday, June 4, 2025 3:24:06 PM

To: Simon Christopher <christephers@pitcher-wa.com.au>; Marius van der Merwe <marius@pitcher-wa.com.au>

Cc: Rebecca McCall <rmccall@narembeen.wa.gov.au>

Subject: RE: Interim audit report

Hi Simon and Marius

Have we heard anything from OAG on our interim yet? They've had it for quite a while now.

Kind Regards

Ben Forbes, CA

Executive Manager Corporate Services

Shire of Narembeen

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From: Ben Forbes

Sent: Wednesday, 28 May 2025 3:18 PM

To: Simon Christopher <christephers@pitcher-wa.com.au>

Cc: Rebecca McCall <rmccall@narembeen.wa.gov.au>

Subject: Interim audit report

Hi Simon

Hope you're well.

Just following up to see if old mate has had a chance to look at our interim audit yet?

Would like to take it to Council next month if we can.

Cheers mate

Kind Regards

Ben Forbes, CA

Executive Manager Corporate Services

Shire of Narembeen

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ATTACHMENT 6.7A
Risk Dashboard Quarterly Report - August
2025

Shire of Narembeen
Risk Dashboard Report - August 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	Dec-25	EMCS	
Conduct Annual Review of Delegation Framework	May-26	CEO	
Conduct FMR Review & Regulation 17	Mar-27	CEO / EMCS	
Documenting Human Resource Management Framework	Dec-25	CEO / 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	

<u>External Theft & Fraud (inc. Cyber Crime)</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Conduct Key Audit (staff access)	Dec-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	CEO / EMCS	
Conduct CEO Regulation 17 Review	Mar-27	CEO / EMCS	
Document Governance Framework	Dec-25	CEO	
Review Information Management Framework	Dec-25	EMCS	
Documenting Human Resource Management Framework	Dec-25	CEO	

<u>Business & Community Disruption</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
ICT Plan - Conduct Annual Desktop Review	Dec-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	
Develop Annual Training Plan 2025/2025	Jun-25	Senior Management	
Document Procedures and Checklists	Jun-25	Senior Management	
Conduct Annual Performance Reviews	Apr-26	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	Dec-25	EMCS	
Review ICT Replacement Program	Feb-26	EMCS	
Develop Fire Response Plan	Jun-26	CEO	
Complete replacement of telephones	Sep-25	EMCS	
Strengthen back-up solution/implementation/planning	Feb-26	EMCS	

<u>Inadequate Safety and Security Practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Conduct Key Audit (staff access)	Dec-25	EMCS	
Conduct WHS Framework Review	Dec-25	CEO	
Documenting Human Resource Management Framework	Dec-25	CEO / EMCS	

Shire of Narembeen
Risk Dashboard Report - August 2025

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

<u>Ineffective Employment Practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Update Training Register	Jun-25	CEO	
Develop 2025-2026 Staff Training Plan	Jun-25	Senior Management	
Documenting Human Resource Management	Dec-25	CEO / EMCS	
2026 Performance Reviews Conducted	Apr-26	Senior Management	
Staff Inductions and Refreshers Conducted	Jun-25	Senior Management	
Workforce Plan - Conduct Desktop Review	Dec-25	CEO	

<u>Inadequate Document Management Processes</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review Information Management Framework	Dec-25	EMCS	
Record Keeping Plan Reviewed	Aug-25	EMCS	
Document Governance Framework	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 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	Dec-25	CEO	
Review Complaints Register	Dec-25	CEO	
Develop Communication and Engagement Plan (Internal)	Dec-25	CEO	

<u>Inadequate Supplier / Contract Management</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Develop Standardised Contracts	Nov-25	CEO/EMCS	
Financial Controls Documented	Mar-25	EMCS	
Develop Centralised Contract Management System	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	
Review Fleet and Plant Replacement Program (10 Year)	Apr-26	EMIS	
Review Stock Control System	Mar-25	EMCS	
Develop Reserve Management Plan	Dec-25	EMIS	

<u>Ineffective Management of Facilities / Venues / Events</u>		Risk	Control
		Moderate	Inadequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Document Event Management Framework	Nov-25	CEO	
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	Completed	EMCS	
Develop Reserve Management Plan	Dec-25	EMIS	

Business & Community Disruption			Aug-25
Risk Context			
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; · 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 This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".			
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	Adequate
LEMA 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
Consequence:			Catastrophic
Likelihood:			Rare
Overall Risk Rating			Moderate
Key Indicators	Tolerance	Latest Result	Comment
BCP Training Exercises Undertaken	1 per annum	1	Desktop exercise completed to inform review in June 2025
LEMC Training Exercises Undertaken	1 per annum	1	Desktop exercise in March 2025
LEMC Meetings Convened	4 per annum	4	4 meetings convened for EY2025
ICT Health Checks Performed	Monthly	12	Routine checks performed - new contractor imminent with revised scope for environment health assessment/management
Business Continuity Plan Reviewed	Annually	1	BCP reviewed and presented to Council in XXX
Comments			
Actions / Current Issues / Treatments		Due Date	Responsible Manager
ICT Plan - Conduct Annual Desktop Review		Dec-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

Aug-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	Inadequate
UPS	Preventative / Recovery	Jul-25	Adequate
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	Routine checks performed, no issues
ICT Disaster Recovery Test Performed	Annually	Insufficient	Backups tested from recent outage - solution deemed inadequate
Number of Cyber Breaches	Nil	Nil	No breaches

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
ICT Plan - Conduct Annual Desktop Review	Dec-25	EMCS
Review ICT Replacement Program	Feb-26	EMCS
Develop Fire Response Plan	Jun-26	CEO
Complete replacement of telephones	Sep-25	EMCS
Strengthen back-up solution/implementation/planning	Feb-26	EMCS

External Theft & Fraud (inc. Cyber Crime)			Aug-25
Risk Context			
Loss of funds, assets, data or unauthorised access, (whether attempts 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 (no deceit) Examples include: • 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
<i>Consequence:</i>			Moderate
<i>Likelihood:</i>			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	Cash handling process has been documented and distributed to staff.
Comments			
Actions / Current Issues / Treatments		Due Date	Responsible Manager
Conduct Key Audit (staff access)		Dec-25	EMCS

Inadequate Safety and Security Practices

Aug-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
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Risk Ratings	Rating
Consequence:	Major
Likelihood:	Unlikely

Overall Risk Rating	Moderate
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Key Indicators	Tolerance	Latest Result	Comment
Lost Time Injuries Per Quarter	Nil	1.00	One lost-time injury this quarter
Near Misses Per Quarter	Nil	Nil	None this reporting period
Workers Compensation Claims	Nil	Nil	3 current claims
Security Access for Shire Buildings Audit	Completed	Not Rated	Work commenced in conjunction with lock audit
WHS Policy Reviewed & Signed Annually	Completed	Nov-24	Next due Nov 2025
Conduct WHS Framework Review	Completed	Not Rated	Progressing

Comments

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Actions / Current Issues / Treatments	Due Date	Responsible Manager
Conduct Key Audit (staff access)	Dec-25	EMCS
Conduct WHS Framework Review	Dec-25	CEO
Documenting Human Resource Management Framework	Dec-25	CEO / EMCS

Misconduct			Aug-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	1.00	Details provided in Aug-25 DF
Proven Internal & External Complaints (Major or Minor)	Nil	1.00	Details provided in Aug-25 DF
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		Dec-25	EMCS
Conduct Annual Review of Delegation Framework		May-26	CEO
Conduct FMR Review & Regulation 17		Mar-27	CEO / EMCS
Documenting Human Resource Management Framework		Dec-25	CEO / EMCS

Inadequate Environmental Management			Aug-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	Ongoing	Adequate
Bendering Waste Facility Operational Plan (In Draft)	Preventative		Adequate
Bendering Waste Facility Management Plan	Preventative		Adequate
Support Environmental Groups and Programs	Preventative		Adequate
Townsite drainage and water harvesting plan	Preventative	Ongoing	Adequate
Re-Use Waste Water Management Plan	Preventative		Not Rated
Re-Use Waste Water Monitoring	Detective		Adequate
Swimming Pool Water Monitoring	Detective	Ongoing	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-25	Not due yet
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

Inadequate Project / Change Management

Aug-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	Near completed

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			Aug-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%	Aug-25	New staff inducted
2024-2025 Staff Training Plan Implemented	100%	Jun-25	Near completed but not finalised yet
Annual Performance Reviews Conducted	100%	Apr-25	2025 reviews completed
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
Develop Annual Training Plan 2025/2025		Jun-25	Senior Management
Document Procedures and Checklists		Jun-25	Senior Management
Conduct Annual Performance Reviews		Apr-26	Senior Management

Inadequate Document Management Processes

Aug-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 (2025)		Reviewing	Adequate
Governance Framework		Documenting	Adequate

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

Overall Risk Rating	Moderate
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Key Indicators	Tolerance	Date	Result
Information Management Framework	Reviewed	Jun-25	Review progressing
Record Keeping Plan	Lodged	Jun-25	Record keeping plan is nearing completion of first modern draft. Related policy before Council in August OCM

Comments

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

Inadequate Supplier / Contract Management			Aug-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
Budget Review		Preventative	Feb-26
Financial Management Framework		Preventative	Progressing
Access to Independent Advice (Legal / WALGA) & Peer Review		Preventative	Ongoing
Overall Control Rating			Adequate
Risk Ratings			Rating
Consequence:			Moderate
Likelihood:			Possible
Overall Risk Rating			Moderate
Draft Key Indicators		Tolerance	Date
Contract management framework and control procedures documented and implemented		100%	Dec-25
Detected Non Compliant Tender Processes		Nil	Aug-25
Employment contracts reviewed within 6 months of expiry		100%	Ongoing
Supplier contracts reviewed prior to expiry		100%	Ongoing
Comments			
Actions / Current Issues / Treatments		Due Date	Responsible Manager
Develop Standardised Contracts		Nov-25	CEO/EMCS
Financial Controls Documented		Mar-25	EMCS
Develop Centralised Contract Management System		Dec-25	CEO

Providing Inaccurate Advice / Information			Aug-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 knowlegde 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
<i>Consequence:</i>			Minor
<i>Likelihood:</i>			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	Ongoing	KI yet to be rated
Number of Complaints not Responded to (within a service area)	<5 days	Ongoing	KI yet to be rated
Comments			
Actions / Current Issues / Treatments			
Develop 2025-2026 Staff Training Plan	Due Date	Responsible Manager	
Develop 2025-2026 Staff Training Plan	Jun-25	Senior Management	
Review Complaints Handling Process	Dec-25	CEO	
Review Complaints Register	Dec-25	CEO	
Develop Communication and Engagement Plan (Internal)	Dec-25	CEO	

Ineffective Employment Practices

Aug-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
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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	Completed
Staff Inductions and Refreshers Conducted	100%	Ongoing	Progressing
Procedure Manuals and Legacy Planning	To be completed	Jun-25	Progressing

Comments

Actions / Current Issues / Treatments

	Due Date	Responsible Manager
Update Training Register	Jun-25	CEO
Develop 2025-2026 Staff Training Plan	Jun-25	Senior Management
Documenting Human Resource Management Framework	Dec-25	CEO / EMCS
2026 Performance Reviews Conducted	Apr-26	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

Aug-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
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Risk Ratings	Rating
Consequence:	Major
Likelihood:	Unlikely

Overall Risk Rating	Moderate
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Key Indicators	Tolerance	Date	Result
Compliance Annual Return (CAR)	As Per Legislation	Mar-26	To be done from 1/1/26
Financial Management Review (Every 3 Years)	As Per Legislation	Mar-27	Next review Marjch 2027
CEO Regulation 17 Review (Every 3 Years)	As Per Legislation	Mar-27	Next review Marjch 2027
Financial and Performance Audit Qualification (Annual)	Unqualified Audit	Dec-25	Audit results planned for Dec-25 endorsement by Council
Financial and Performance Audit Qualification (Interim)	No significant findings	Jul-25	2025 interim audit presented to July ARIC - no findings at all

Comments

Actions / Current Issues / Treatments	Due Date	Responsible Manager
Conduct Financial Management Review	Mar-27	CEO / EMCS
Conduct CEO Regulation 17 Review	Mar-27	CEO / EMCS
Document Governance Framework	Dec-25	CEO
Review Information Management Framework	Dec-25	EMCS
Documenting Human Resource Management Framework	Dec-25	CEO

Inadequate Asset Sustainability Practices			Aug-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	Documenting	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	Documenting	Inadequate
Overall Control Rating			Inadequate
Risk Ratings			Rating
<i>Consequence:</i>			Moderate
<i>Likelihood:</i>			Possible
Overall Risk Rating			Moderate
Key Indicators	Tolerance	Date	Result
Asset Management Plan Reviewed	Annually	Oct-24	Endorsed
Annual Road Program Uploaded (ThinkProject)	Annually	Jul-25	Endorsed
Long Term Financial Plan Reviewed	Annually	Jul-25	Reviewed annually in conjunction with annual budget
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
Review Fleet and Plant Replacement Program (10 Year)		Apr-26	EMIS
Review Stock Control System		Mar-25	EMCS
Develop Reserve Management Plan		Dec-25	EMIS

Inadequate Engagement Practices

Aug-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
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Risk Ratings	Rating
Consequence:	Moderate
Likelihood:	Unlikely

Overall Risk Rating	Moderate
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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	Dec-25	CEO
Review Complaints Register	Dec-25	CEO
Develop Communication and Engagement Plan (Internal)	Dec-25	CEO

Ineffective Management of Facilities / Venues / Events			Aug-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	Ongoing	Last test and tag completed Q2 2025
Public Building Inspections Conducted	As Per Legislation	Ongoing	Last completed Q2 2025
Event Management Framework	Documented	Nov-25	Not Rated
Comments			
Actions / Current Issues / Treatments		Due Date	Responsible Manager
Document Event Management Framework		Nov-25	CEO
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		Completed	EMCS
Develop Reserve Management Plan		Dec-25	EMIS