



Shire of
Koorda

Drive in, stay awhile

MINUTES

Audit, Risk & Improvement Committee Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 24 June 2026

Commencing 4.00pm

Wednesday 24 June 2026

NOTICE OF MEETING

Dear Audit, Risk & Improvement Committee Members,

The next Audit & Risk Committee Meeting of the Shire of Koorda will be held on Wednesday 24 June 2026 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda, commencing at 4.00pm.

Zac Donovan
Chief Executive Officer
17 June 2026

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The Shire of Koorda warns that anyone who has any application lodged with the Shire of Koorda must obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Koorda in respect of the application.

To be read aloud if any member of the public is present.

Signed



Zac Donovan
Chief Executive Officer

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Shire of Koorda
Audit, Risk & Improvement Committee Meeting
4.00pm, Wednesday 24 June 2026



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 4.00pm.

2. Record of Attendance, Apologies and Leave of Absence

Committee Members:

Mr Ron Back
Cr JM Stratford
Cr NJ Chandler
Cr BH Moore

Presiding Member (MS Teams)
Member
Member
Member

Staff:

Mr Z Donovan
Ms L Foote

Chief Executive Officer
Deputy Chief Executive Officer

Visitors:

Mr R Garven
Cr GW Greaves

(4.13pm)
(4.24pm)

Apologies:

Ms Tanya Browning

Director, Moore Australia

Approved Leave of Absence:

Nil.

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

5. Confirmation of Minutes from Previous Meetings

5.1. Audit, Risk & Improvement Committee Meeting held on 18 March 2026
[Click here to view the previous minutes](#)

Voting Requirements ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation

Moved Cr NJ Chandler

Seconded Cr JM Stratford

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Audit, Risk & Improvement Committee Meeting held 17 December 2025, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

6. Presentations

Ms Tanya Browning, Director, Moore Australia has prepared a recorded presentation on the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls.

- 4.13pm - Mr R Garven entered the Chambers
- 4.24pm - Cr GW Greaves entered the Chambers

7. Officer's Reports

7.1. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	12 June 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	☐ Executive Decision ☒ Legislative Requirement ☒ Information	
Attachments	Quarterly Scorecard – June 2026	

Background:

Section 5.56(1) of the Local Government Act 1995 requires all local governments to have a plan for the future of the district and under the Local Government (Administration) Regulations 1996, all local governments in Western Australia are required to have adopted two key documents: a Strategic Community Plan (SCP) and a Corporate Business Plan (CBP). Together these documents drive the development of each local government's Annual Budget.

The Integrated Planning and Reporting Framework and Guidelines (2016) issued by the DLGSC that guides the SCP and CBP process require that regular monitoring and reporting of these plans are undertaken. This quarterly update forms part of this key reporting process.

Council adopted the Integrated Strategic Plan 2022-2032 (which incorporates both the SCP & CBP) at its meeting held 20 April 2022. In 2024 a desktop review of the plan was undertaken and the updated plan was adopted at the June 2024 OCM as per resolution 120624.

Community consultation has been completed to update the Strategic Community Plan, as a major review is due in 2026. It is anticipated that the plan will be drafted for consideration along with the 2026/2027 draft budget cycle.

Comment:

To assist Council to meet its IPR requirements under the Local Government Act 1995, the Local Government (Administration) Regulations 1996, Shire staff have prepared the quarterly report, as attached to this item, for the Committee to consider and, if appropriate, recommend to Council that the quarterly scorecard be adopted and the Integrated Strategic Plan and Workforce Plan components be endorsed for publication.

Consultation:

Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and transparent leadership.

4.1.1 - Ensure efficient use of resources and the governance and operational compliance and reporting meets legislative and regulatory requirements.

4.3 - Forward planning and delivery of services and facilities that achieve strategic priorities.

4.3.2 - Report to Council progress of Council Actions using a quarterly score card and report results to community.

Risk Implications:

The Risk Theme Profile identified as part of this report is Failure to Fulfil Compliance Requirements. The consequence could be Compliance if the requirements of both the Local Government Act 1995 and the Local Government (Administration) Regulations 1996 are not met in terms of the Shire having a plan for the future of the district. Another consequence could be Reputational if the public perceives that the Shire does not have the business planning tools in place to manage ratepayer money in transparent and accountable manner. The measure of Consequence is Minor, and the likelihood is Unlikely, giving an overall risk rating of Low. Both risks will be mitigated through adherence to the Integrated Planning and Reporting framework.

Financial Implications:

Nil

Voting Requirements: ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation

Moved Cr JM Stratford

Seconded Cr BH Moore

That the Audit, Risk & Improvement Committee recommends:

That Council:

1. Adopts the quarterly reporting documents to June 2026 as attached to this item; and
2. Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

7.2 Action on Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls

Governance and Compliance		
Date	12 June 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government Act 1995</i> <i>Local Government (Audit) Regulations 1996 Regulation 17</i> <i>Local Government Regulations Amendment Regulations (No. 4) 2025</i>	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	2026.06 Update - AR17 & FMR Report	

Background:

The Shire of Koorda ARIC meeting of 18 March 2026 was presented the Report to the CEO from consultancy Moore Australia for consideration. The report detailed the initial findings of the review of the Shire's systems and procedures for financial management, legislative compliance and risk management, as per the *Local Government (Audit) Regulations 1996 Regulation 17*.

Under amendments to the *Local Government (Audit) Regulations 1996 Regulation 17*, as part of reforms to the Local Government Act 1995, the review includes the previous financial management review (under Financial Management Regulation 5) so the financial management system reviews are now undertaken as part of the broader Regulation 17 review.

The March ARIC meeting requested the CEO to redress any omissions or errors in the report with Moore Australia so to prepare an action plan for the committee to consider at this meeting (17 June 2026), and to identify any additional resources required to complete the plan within the review period.

The following item intends to update the ARIC on the Moore Report to the CEO and the implementation plan to redress issues raised including recognition of those items completed.

Comment:

In developing the plan to redress the matters raised, there were several points questioned by the AIRC chair, committee and staff which first required clarification. These matters are tabled in the following, outlining the issue raised and the clarification provided:

SECTION	COMPONENT	ISSUE RAISED	CLARIFICATION
4.2.3	Elected Member Entitlements	Changes to Local Government Act 1995 to limit insurance entitlements may not be reflected in shire policy.	Confirmation that LGIS update on cover with insurance renewals will provide basis to review policy.
4.2.4	Donations and Requests to Waiver fees	Budget does not address considerations for waiving fees and charges for community groups.	Recognition that all delegations are reported to Council. Statutory budget needs to disclose information in notes.

5.2.1	Risk Management Procedures	Observed differing levels of awareness of risk management procedures, particularly with depot and maintenance staff.	Anticipated to be redressed with Tier 2 Work Health and Safety review in development and scheduled to be completed October 2026.
5.2.4/5	Segregation of Duties and Internal Controls	Concern that individuals were able to be involved in multiple steps of various processes.	Primarily related to IT controls which do not allow for segregation of duties but mitigated by detective controls.
5.2.7	Access to Shire Facilities	Requested clarification as to facilities for which access controls are problematic.	Concerns were over; - unrestricted access to the landfill site by residents and others - library door to office is not restricted - cash drawer is not locked
5.2.17	Trust Fund	Legislation requires separate trust bank account to be maintained.	Shire does not use trust account and needs to require bank not to close account.
5.2.31	Independent Member Committee Meeting Attendance Fees	SAT determination, post Shire of Koorda AIRC chair appointment, required Council resolves fee paid represents value for money.	To be redressed with note to budget fees and charges to be adopted by Council.
6.4.1	Official Complaints Register and Record of Information about Conduct	Legislative changes require complaints register to be maintained of shire website.	As Shire did not have complaints to record, queried if register required. Even if no complaints still required to have register on website.

In all there are 73 areas identified for redress by the Shire of which 26 have been ranked as a high priority. The distribution of the components categorised as high risk were distributed as follows:

- Operational and Financial Procedures 14 actions to be prioritised out of 33 identified
- Strategic and Operational Plans 5 to be prioritised from 6 identified
- Council and AIRC had 1 priority of 4 identified
- Strategic and Operational Registers 2 priorities of the 8 identified
- Policies had 2 priority actions of the 12 identified
- Complaint Handling had 1 priority of 2 identified
- Audit Practices had 1 priority risk of 3 identified
- Human Resource Management had only 3 medium risks, and
- Insurance had 2 medium risks identified.

In redressing the developing an action plan to redress the 73 matters raised in the review, priority is afforded to the 26 areas of highest risk, but not without recognising opportunities to remove medium identified risks as part of normal business operations and reporting.

To this end, since the Report to the CEO was provided by Moore Australia (prior to the March AIRC meeting), action has been taken on almost 60% of the 73 matters raised with 22 completed, 10 almost complete and 10 more having commenced.

The summary of actions completed and initiated is attached for consideration by the AIRC. It is intended to for the CEO and Deputy CEO to work through the remaining 65 points to complete prior to the next scheduled review in 2030 with priority given to those with higher risk to the organisation.

It is anticipated that this timeframe can be completed without additional resources being allocated to the task and create an additional financial burden for the shire budget and ratepayers.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Darren West, Works Supervisor
Tanya Browning, Director, Moore Australia (WA)

Statutory Implications:

Local Government (Audit) Regulations 1996 Regulation 17
Local Government Regulations Amendment Regulations (No. 4) 2025

Policy Implications:

G - Legislative Compliance V1.0
G - Risk management V1.0

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024
4.1 Open and Transparent Leadership

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Some temporary non-compliance
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Local Government Act and regulations
Action (Treatment)	Progression of risk management activities as identified
Risk Rating (after treatment)	Effective

Financial Implications:

The review was included in the 2025/2026 budget. It isn't anticipated that any recommended improvements at this stage still incur any additional costs to allocations within the operating budget.

Voting Requirements: ☒ Simple Majority ☐ Absolute Majority

Amended* Officer Recommendation

Moved Mr R Back

Seconded Cr NJ Chandler

1. That the item remain in committee and further correspondence be made with Moore Australia as to their professional opinion on the appropriateness and effectiveness of the systems applied by the Shire of Koorda under the Reg 17 review.

2. Requests the CEO to report back on progress of actions achieved at each quarterly ARIC meeting.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

***Reason for amendment: Professional opinion not clear on the appropriateness and effectiveness of the systems applied by the Shire of Koorda**

7.3. Review of Shire of Koorda Business Continuity and Disaster Recovery Plan

Governance and Compliance		
Date	12 June 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996, AS/NZS ISO 31000:2018</i>	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☐ Legislative Requirement ☐ Information	
Attachments	Koorda Business Continuity and Disaster Recovery Plan V2.0 2026	

Background:

The Business Continuity and Disaster Recovery Plan (BC&DRP) was originally adopted in 2024 and is now due for review, as part of the Shire's commitment to ensuring plans remain current, effective, and aligned with organisational and legislative requirements.

This review represents a scheduled update after two (2) years since adoption, and incorporates lessons learned, improved practices, and alignment with updated policies and risk management approaches.

Comment:

The Shire of Koorda Business Continuity and Disaster Recovery Plan (BC&DRP) aims to ensure the continuity of business operations with minimal disruption in the event of an incident or disaster. Without such a plan, the Shire may face significant challenges managing an incident effectively, particularly in circumstances where timely, coordinated decision-making is critical.

As highlighted within the attached DRAFT V2.0 BC&DRP, this updated version of the BC&DRP introduces several key improvements to strengthen the Shire's preparedness, response, and recovery capability, including:

- Implementation of a Business Impact Analysis (BIA) to formally identify critical business functions and define recovery priorities, including Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO),
- Enhanced IT Systems and Cyber Incident Response framework, aligned with the Shire's Cyber Security and Data Breach Response Policy, including integration of the Data Breach Response Team and structured response process,
- Expanded scenario-specific checklists, particularly for loss of IT and cyber incidents, to improve operational response clarity during incidents,
- Inclusion of remote work capability considerations to support continuity of operations during disruptions,
- Strengthened supplier continuity planning, identifying key dependencies and backup arrangements,
- Formalised testing and exercising program, including tabletop exercises, simulation exercises, and IT disaster recovery testing, and
- Improved review and continuous improvement framework, including post-incident debriefs and ongoing plan updates.

Through these enhancements, the Plan provides a more structured, practical, and comprehensive approach to business continuity and disaster recovery planning. The updated BC&DRP better equips the Shire to minimise the impact of disruptive events, maintain critical services, and support the community during and following an incident.

It is recommended that Council adopt the updated Business Continuity and Disaster Recovery Plan Version 2.0.

Consultation:

Zac Donovan, Chief Executive Officer

Darren West, Works Supervisor

Administration Staff

Statutory Implications:

Regulation 17 of the Local Government (Audit) Regulations 1996 requires the CEO to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance.

The BC&DRP is an informing plan to these systems and procedures.

Policy Implications:

Policy "G - Risk Management"

Policy "G - Cyber Security and Data Breach Response"

Risk Management Framework

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

1.3 - Emergency services are supported with effective planning, risk mitigation, response, and recovery.

2.1.2 - Develop continuity plans for power and telecommunications infrastructure and advocate requirements with other levels of government and regional stakeholders as required.

4.1 - Open and Transparent Leadership.

4.3 - Forward planning and delivery of services and facilities that achieve strategic priorities.

Risk Implications:

The BC&DRP provides a structured approach to business continuity and disaster recovery. Through the provision of preventative measures and recovery procedures, the impact of any potential disaster may be significantly reduced.

Financial Implications:

There were no financial implications for this process as the BC&DRP has been developed in-house.

The actions included in the BC&DRP will have financial implications to Council, however these are unknown and will depend on the scenario in which the BC&DRP is to be put into effect.

Officer Recommendation

Moved Cr JM Stratford

Seconded Cr NJ Chandler

That, in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*, the Audit, Risk & Improvement Committee recommends;

That Council receives and adopts the reviewed Business Continuity and Disaster Recovery Plan V2.0 2026, as presented and attached to this item.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

8. Urgent Business Approved by the Person Presiding or by Decision

Nil.

9. Date of Next Meeting

September TBC - date to be changed for attendance at WALGA convention.

10. Closure

The Chairperson thanked everyone for their attendance and closed the meeting at 4.44pm.

Signed: _____

Presiding Person at the meeting at which the minutes were confirmed.

Date: 16 September 2026

APPENDIX I – Terms of Reference

Audit, Risk & Improvement Committee

Terms of Reference

1. Name

The name of the committee is the Shire of Koorda Audit, Risk & Improvement Committee (ARIC).

2. Head of Power

These Terms of Reference (ToR) are established under section 5.8 of the Local Government Act 1995 (the Act) and give effect to the Act’s requirement to establish an Audit, Risk and Improvement Committee (ARIC) (Part 7, Division 1A), as inserted by the Local Government Amendment Act 2024 and supported by the Local Government Regulations Amendment Regulations (No. 4) 2025. The ToR must be read in conjunction with the Local Government (Audit) Regulations 1996 and the Local Government (Financial Management) Regulations 1996 as amended from 1 January 2026.

3. Definitions

TERM	DEFINITION
Act	<i>Local Government Act 1995.</i>
ARIC	Audit, Risk & Improvement Committee of the Shire of Koorda.
Audit Regulations	Local Government (Audit) Regulations 1996 (WA)
Council	The Council of the Shire of Koorda.
CEO	The Chief Executive Officer of the Shire of Koorda.
Financial Management Regulations	Local Government (Financial Management) Regulations 1996 (WA)

4. Purpose and Objectives

Provide independent advice and assurance to Council on financial reporting, risk management, governance and continuous improvement.

Oversee and make recommendations arising from reports under Part 7 of the Act, compliance audits, and CEO reviews of systems and procedures under regulation 17 of the Audit Regulations.

Monitor implementation of actions that the Shire is required to take under the Act or has committed to in response to audit and review findings, including actions reported under section 7.12A.

5. Powers

The ARIC is an advisory committee of Council. It has no executive or management functions and cannot direct Shire staff. Council may delegate to the ARIC only powers and duties permitted by section 7.1C of the Act. Decisions of the ARIC are made by simple majority (section 7.1CA).

6. Functions of the Committee

Receive and review reports on, and recommend to Council actions to be taken in relation to: (i) audits under Part 7 of the Act; (ii) compliance audits; and (iii) reviews under regulation 17 of the Audit Regulations.

Receive and review reports on the appropriateness and effectiveness of, and recommend to Council improvements to, systems and procedures in relation to: (i) financial management; (ii) legislative compliance; and (iii) risk management.

Receive and review reports on, and recommend to Council improvements to, the implementation of any actions the Shire: (i) is required to take under section 7.12A(3); (ii) has stated it has taken or intends to take under section 7.12A(4)(a); (iii) has otherwise decided to take in response to reports or recommendations referred to above; and (iv) has stated it has done or proposes to do in written advice under sections 8.6(1)(a) or 8.23(4)(a).

Perform any other function conferred on the ARIC by the Audit Regulations or another written law.

7. CEO reviews of systems and procedures (Audit Reg. 17)

The CEO must review the appropriateness and effectiveness of systems and procedures in relation to financial management, legislative compliance and risk management, with each of these matters reviewed not less than once every four (4) financial years. The CEO must report the results of each review to the ARIC, which will consider the report and make recommendations to Council on any actions required.

8. Compliance Audit Return (CAR)

The ARIC will review the annual Compliance Audit Return prepared in accordance with the Audit Regulations, including the prescribed statutory requirements listed in regulation 13. The ARIC will recommend to Council any actions arising. In accordance with regulation 15, the signed Compliance Audit Return and other prescribed information must be provided to the Local Government Inspector.

9. External and internal audit oversight

External audit: The Office of the Auditor General is responsible for financial audits of local governments. The ARIC will meet with the external auditor as required, receive the auditor's reports, and recommend actions to Council, including monitoring implementation of agreed actions (section 7.12A).

Internal audit: The ARIC will review and recommend the internal audit plan, consider internal audit reports and monitor management's implementation of recommendations.

10. Risk management, business continuity and continuous improvement

The ARIC will oversee the Shire's enterprise risk management framework, business continuity and disaster recovery planning, and drive a culture of continuous improvement in governance, financial management and service delivery.

11. Membership and independence

Presiding Member: an independent person (cannot be a council member of any local government).

Deputy Presiding Member: an independent person (cannot be a council member of any local government).

Members: Council will appoint additional members (council members and/or independent persons) as it considers appropriate. No employee of the Shire may be a member and no member may be nominated by, or appointed to represent, an employee.

Deputies: Council may appoint deputies in accordance with section 5.11A of the Act (noting deputies to the Presiding or Deputy Presiding Member must also be independent and not council members).

12. Terms and remuneration

Terms of appointment will be determined by Council and are ordinarily aligned to the local government election cycle. Independent members may be remunerated in accordance with Council policy.

13. Meetings, quorums and voting

Meetings will be held at least quarterly, with additional meetings scheduled as required to discharge statutory obligations. A quorum is determined under section 5.19 of the Act. Decisions of the ARIC are made by simple majority (section 7.1CA). Unless otherwise provided by law, meetings are conducted in accordance with the Act, regulations and the Shire's meeting procedures.

14. Shared ARICs

The Shire may enter into an agreement with one or more local governments to establish a shared ARIC in accordance with section 7.1CB of the Act and regulations 4 to 6 of the Audit Regulations, subject to Council approval.

15. Ethical standards and conflicts of interest

Members must comply with the Act (including Division 6 – Disclosure of Financial, Proximity and Impartiality Interests), the Shire's Code of Conduct, and maintain confidentiality of information. Independent members must declare any actual or perceived conflicts of interest.

Related Documents (Legislation/Local Law/Policy/Procedure/Delegation)

Local Government Act 1995 (as amended by the Local Government Amendment Act 2024).

Local Government (Audit) Regulations 1996 (current consolidation from 1 January 2026).

Local Government (Financial Management) Regulations 1996 (current consolidation from 1 January 2026).

Review History

Date	Council Resolution	Description of review/amendment
18/03/2026	RES: 030326	V3.0 – ToR fully rewritten to include name change, implement 2026 ARIC reforms, including independence, expanded functions, shared ARICs, updated CAR and Reg. 17 processes.
18/12/2023	RES: 111223	Terms of Reference Adopted V2.0
23/10/2023	RES: 191023	Committee Re-established (inclusion of Risk)
15/09/2021	RES: 060921	Terms of Reference Adoption V1.0

2025 Compliance Audit Return

Local Government Authority: The Shire of Koorda

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: Yes

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: Yes

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: Yes

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

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 2025?

Response: N/A

s. 3.59(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?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: Yes

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

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?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: Yes

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.70

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?

Response: N/A

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

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?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

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?

Response: Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: N/A

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?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: Yes

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?

Response: N/A

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: Yes

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over \$130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Adoption date or the date of the most recent review: 26/06/2024

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: No

Comments: Corporate Business Plan has previously been part of the Integrated Strategic Plan adopted by Council which included the Community Strategic Plan and was reviewed biennially. This practice has been abandoned, and new (and separate) Strategic Business Plan and Corporate Business Plan are being initiated in 2026.

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances,

and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: Yes

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

Comments: All elected members training records are published on the shire website

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: Yes

Comments: Council resolution to accept the CEO report was 28 June 2023 - within the required period. However, field below will not enable entry of any date prior to 1 January 2025

Date of council's resolution to accept the report: 01/01/2025

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

Comments: As the shire does not retain any funds in a Trust Fund, the account is constantly closed by the bank - at which time the shire is required to open a new account to comply.

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: Yes

r. 14(1), (3) and (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?

Response: Yes

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

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?

Response: N/A

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: N/A

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

r. 22

No response required. This is covered by r. 21.

r. 23

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?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

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?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

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?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of _____ 2026.

CEO

Date

Mayor or President

Date



Our Ref: 7940-002

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mr Zac Donovan
Chief Executive Officer
Shire of Koorda

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PO Box 8489
PERTH WA 6849

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Dear Mr Donovan

**ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2026**

We have completed the interim audit for the year ending 30 June 2026. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to primarily evaluate your financial control environment, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report

The result of the interim audit was satisfactory. An audit is not designed to identify all internal control deficiencies that may require management attention. It is possible that irregularities and deficiencies may have occurred and not been identified as a result of our audit.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the President. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7680 if you would like to discuss these matters further.

Yours faithfully

Stephanie Kaharudin
Assistant Director
Financial Audit
22 May 2026



COMMERCIAL IN CONFIDENCE

Review of Financial Management, Risk
Management, Legislative Compliance and
Internal Controls
Summary Report

Shire of Koorda

March 2026



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1.0 Engagement Overview

1.1 Scope of Services

The Shire of Koorda (the Shire) engaged Moore Australia (WA) in November 2025 to provide consultancy and advisory services with a dual purpose, firstly to provide a report to assist the CEO to perform select reviews required by legislation. This engagement set out to assist the CEO to report to the Audit, Risk and Improvement Committee (ARIC) on the appropriateness and effectiveness of the Shire's risk management, internal controls and legislative compliance systems and procedures as required by the *Local Government (Audit) Regulations 1996* regulation 17. Secondly, to examine financial management systems to highlight the appropriateness and effectiveness of these systems and procedures to assist the CEO in undertaking a review as required by *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c).

Reforms to legislation applicable from 1 January 2026 through the *Local Government Regulations Amendment Regulations (No. 4) 2025*, removed regulation 5(2)(c) from the *Local Government (Financial Management) Regulations 1996* and updated regulation 17 of the *Local Government (Audit) Regulations 1996*, to require the CEO review the appropriateness and effectiveness of systems and procedures relating to financial management, legislative compliance and risk management. Considering the scope of our existing engagement with the Shire still addresses required compliance requirements of both the updated *Local Government (Audit) Regulations 1996* regulation 17 and the former regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*, there was no change to the proposed approach and methodology as a result of the regulatory changes.

For efficiency, these services were undertaken simultaneously, and the results contained in this single report. Financial management systems and procedures are considered a subset of broader overall risk management, legislative compliance and internal controls. The matters examined in respect of financial management systems are detailed in Appendix A. Where opportunities for improvement were identified, they are reported within the relevant section of the risk management, legislative compliance and internal controls framework design, implementation and evaluation sections of this report.

The results of the examination of risk management, legislative compliance and internal controls are to be reviewed by the CEO and reported by the CEO to the Audit, Risk and Improvement Committee (ARIC). The ARIC is required to review the CEO's report and on-report to Council. The report from the ARIC to Council is required to have attached a copy of the CEO's initial report to the ARIC.

1.2 Foreshadowed Legislation and Reform

Our site visit was undertaken in January 2026, at this time changes to legislation and regulations were being progressively implemented through current reforms, most recently *Local Government Regulations Amendment Regulations (No. 4) 2025*. This report and findings reflect compliance and matters identified against legislation current at the time of the review. Where possible, we have noted within our report areas where legislative changes may affect improvements noted, as well as reflected updated regulatory references where applicable.

1.0 Engagement Overview (continued)

As noted previously, the following procedures reflect our procedures aligning to the scope of services in our engagement agreement and acknowledge the new regulatory requirements in place since 1 January 2026.

1.3 Procedures – Financial Management Review

Our procedures for the Financial Management Review, now reportable under regulation 17 of the *Local Government (Audit) Regulations 1996* (formerly regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*, encompassed a review of the Shire's financial systems including, but not necessarily limited to:

- Custody and security of money and investments held;
- Rates;
- Maintenance and security of financial records;
- Accounting and controls for revenue and expenses;
- Accounting and controls for assets and liabilities;
- Accounting and controls for trust transactions;
- Authorisation of purchases;
- Authorisation of payments;
- Borrowings;
- Maintenance and processing of payroll;
- Stock controls and costing records;
- Record keeping for financial records;
- Preparation of budgets and budget reviews; and
- Preparation of financial reports.

Our procedures and approach have been developed over a number of years, taking into account our extensive local government background and seeks to examine both financial systems and procedures in use.

The consulting services to assist the CEO to undertake the financial management review does not examine systems and procedures which are non-financial in nature and did not specifically test for legislative breaches. These were examined as part of the analysis of risk management, legislative compliance and internal control systems and processes.

1.0 Engagement Overview (continued)

1.4 Procedures – Risk Management, Legislative Compliance and Internal Controls Review

Our procedures to assist the CEO to perform their systems and procedures review, as required by regulation 17 of the *Local Government (Audit) Regulations 1996*, encompassed the following services:

- A review of the risk management systems policies, procedures and plans in place at the Shire;
- Evaluate the non-financial/operational internal control systems and procedures at the Shire;
- Assess systems and procedures for maintaining legislative compliance; and
- Prepare a report of matters identified during our engagement to assist the CEO to assess the appropriateness and effectiveness of the relevant systems and procedures in accordance with regulation 17 of the *Local Government (Audit) Regulations 1996*.

To undertake these procedures, we applied the following methodology:

- Conduct interviews with key personnel involved in risk management, financial management and the Shire's adherence to legislative requirements;
- Identify the extent of commitment and mandate to risk management principles, using AS/NZS ISO 31000:2018 as the framework, within the overall risk management framework;
- Review each component of risk management, legislative compliance and internal controls after considering the overall risk environment, governance structure and internal control environment;
- Assess the gaps, if any, between the current processes and the expected risk management, internal controls and legislative compliance systems and procedures and recommend suggested improvements; and
- Report to the CEO to assist their assessment on the appropriateness and the effectiveness of current systems and procedures.

The service was undertaken through a high level review given the scale, variety and breadth of non-financial activities and considered, as a minimum, the issues identified by the Department of Local Government, Industry Regulation and Safety to Local Government Operational Guideline Number 09 – Audit in Local Government (listed in Appendix E).

1.5 Conflicts of Interest

We were previously engaged in 2024 by the Shire of Koorda to provide Integrated Planning and Reporting Services. Our work involved direct staff engagement and subsequent reporting, and we did not process any entries within the Shire's financial systems.

We do not view this as conflicting with this consulting and advisory engagement for the Shire of Koorda given select financial reports are public documents subject to scrutiny by the Office of the Auditor General and their contract auditors. We are not privy to any additional confidential information as part of this work which would or could impact our independence.

We obtained approval from the Shire to utilise information we have obtained as part of our engagement with the Shire of Koorda to state within our report we are examining reports or information we have assisted in compiling. We believe the transparent reporting of our involvement in the preparation of some information, our discussions with management on the matter and given the audit processes for local government, should be sufficient to mitigate any conflicts of interest.

2.0 Review Context

2.1 Review Context - Shire of Koorda

Understanding the external and internal context in which the Shire operates, relevant to financial management, risk, the internal control environment and legislative compliance obligations, as it seeks to achieve its overall strategic objectives is important to the review of the related systems and procedures.

The external and internal environmental influences identified during the review are set out below:

External Influences	Internal Influences
Increasing community expectations in relation to service levels and delivery.	The objectives and strategies contained in the current Plan for the Future.
Rapid changes in information technology, changing the service delivery environment.	The timing and actions contained in the current Plan for the Future.
Increased compliance requirements due to government policy and legislation.	Organisational size, structure, activities and location.
Cost shifting by the Federal and State governments.	Human resourcing levels and staff retention.
Climate change and subsequent response.	The financial capacity of the Shire.
Reducing external funding for infrastructure and operations.	Maintenance of corporate records.
Increasing risk of cyber attack resulting in compromised or lost data.	Allocation of resources to achieve strategic outcomes.
Changing regulatory requirements.	
Changing global economic environment.	

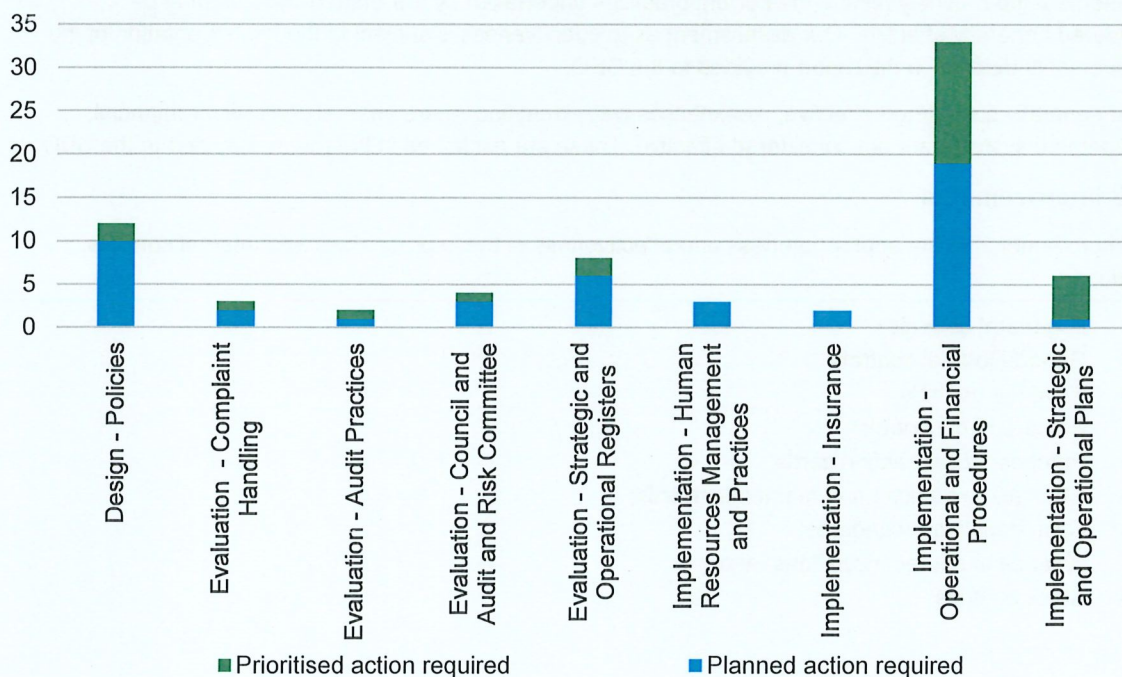
3.0 Review Summary

3.1 Overall

Operations of a regional local government seek to provide numerous services across multiple business areas to deliver the objectives and aspirations of the community. This involves commitment and dedication from staff, and while local government operations are diverse, they are also complex and involve a number of people making decisions across a large number of areas of operations. The Shire of Koorda is highly reliant on a small team of senior decision makers to govern its operations whilst trying to ensure sound financial and risk management through internal controls and seeking to achieve a high level of compliance. These efforts were highlighted throughout our review with management noting planned action across a number of matters raised. The maintenance of continued and sustained efforts toward improvements, high levels of compliance and effective controls is encouraged into the future.

The onsite component of our services was undertaken (performed in January 2026) by first determining an appropriate framework for the Shire against which current policies, procedures and actions could be assessed and is described further in section 5.0. A number of areas for improvement were identified during the review. As the Shire has limited resources the areas identified for improvement have been split between those requiring prioritised action and those requiring planned action as it will require resources and time to address a number of the matters raised.

The chart below reflects the number of improvements identified for prioritised and planned action within each area of the framework examined.



3.1.1 Number of Improvements Identified by Framework Element

Details of each matter and improvement identified under the framework elements has been provided to the CEO and management within a separate document. Key improvements are provided for each of the examined areas, financial management, risk management, internal control and legislative compliance within the report provided to the CEO.

3.0 Review Summary (continued)

3.2 Financial Management

The Shire has a number of financial management system controls to cover the wide variety of operations undertaken. Council has responsibility for the adoption of the annual budget and annual report, review of the monthly statement of financial activity and review of the monthly list of payments. Responsibility for the financial management of the Shire rests with the CEO, as detailed under *Local Government (Financial Management) Regulations 1996* regulation 5.

3.2.1 Appropriateness

Considering the size, resources, variety of operations and the context in which the Shire operates, documented internal control procedures relating to financial management systems, are considered largely appropriate as a means of maintaining a high level of control over the financial management of the Shire, subject to control weaknesses being addressed.

Weaknesses were identified with some current financial controls and procedures. These are explained within a separate report provided to the CEO. Our assessment as to appropriateness is subject to identified weaknesses being addressed, and provided internal control procedures are routinely and consistently applied.

3.2.2 Effectiveness

Considering the results of other elements of financial management systems and processes where documented and routinely tested, the current practices undertaken by the Shire of Koorda may be considered generally effective. Our assessment as to effectiveness is subject to the implementation of the improvements detailed in the report provided to the CEO.

Whilst generally considered effective, weaknesses were identified where internal controls for financial management systems are not considered effective. These are explained in the report provided to the CEO.

3.2.3 Improvements

Key improvements to the appropriateness and effectiveness of these procedures and internal controls include:

- IT general controls;
- General journal controls;
- Revenue controls;
- Procurement controls;
- Purchasing transaction cards;
- Changes to banking and masterfile details;
- Cash handling procedures;
- Balance sheet reconciliations; and
- Stock controls.

3.0 Review Summary (continued)

3.3 Risk Management

Risk management activities in local government should aim to facilitate an integrated and organisation wide approach to risk management practices. These activities would generally include routine and consistent consideration of risks (existing, new and emerging), as well as mitigations available to minimise risk levels, from both a 'top down' perspective as well as 'bottom up' perspective. These activities should be consistently applied through operational systems, processes and controls.

The Shire updated its Risk Management Policy, to align to ISO 31000:2018 in June 2023. The policy references the current Risk Management Standard ISO 31000:2018 and sets out the types of activities and considerations which should be undertaken to review and report on risks. The risk management policy and supporting risk management framework forms the basis for risk management activities within the Shire.

3.3.1 Appropriateness

Currently, a documented entity wide Risk Management Policy is in existence to guide the implementation of risk management throughout the Shire. The policy refers to the current Risk Management Standard, AS/NZ ISO 31000:2018, and a Risk Management Framework has been prepared to support execution of the policy. Update of the policy and framework for improved alignment to the current standard is encouraged to help ensure the appropriateness of risk management practices.

Considering the size, resources, operations and the context in which the Shire operates, a documented risk management policy and procedures aligned to ISO 31000:2018 is considered an appropriate means of uniformly supporting decision making and documenting the organisation's response to risks.

3.3.2 Effectiveness

The risk management policy has been developed to reflect the Shire's commitment to organisation wide risk management principles, systems and processes aimed at optimising the achievement of objectives, embedding controls to mitigate risk, improving corporate governance and planning for continuity of critical operations. To assist with the delivery and application of these processes, updates and further development of risk management systems and processes are required to be implemented throughout the organisation in order for risk management processes and procedures to be considered effective.

3.3.3 Improvements

Key matters for improvements to risk management practices and policies are summarised as follows:

- Update the risk management framework to improve alignment to the current Risk Management Standard, ISO 31000:2018 and consider any required complementary policy review;
- Continue to progress the routine application risk management activities to existing practices in accordance with the adopted risk management policy and procedures;
- Develop and maintain an ICT strategic plan;
- Review contractor insurance to ensure contractors have appropriate insurance;
- Undertake a comprehensive ICT security review;
- Maintain reporting of risks as required by adopted policy; and
- Ensure appropriate management of operational risks for high risk areas.

3.0 Review Summary (continued)

3.4 Internal Control

A formal internal control policy was adopted by the Shire in April 2024. The policy aims to guide the Shire to apply a risk based approach to evaluating the internal controls, systems and procedures, as well as providing a mechanism whereby regular review and updates occur.

The principles of internal controls are not limited to administrative and financial control activities as they extend to all facets of operations. While the CEO is generally responsible for developing and maintaining internal control frameworks, all levels of the organisation should be accountable for the documentation and implementation of systems, controls, processes and procedures in their own area of responsibility. They all perform a function in the internal control framework.

Internal controls are of critical importance to operations and should provide for appropriate segregation of duties, experienced and qualified staff, risk management, documented procedures and effective monitoring and adherence. However inherent limitations will always be present in internal control frameworks and mechanisms where routine review and regular updates occur and may assist to ensure control environments are suitable.

We observed officers are aware a number of improvements to internal controls are required to be reviewed and noted a number of improvements to internal controls have recently been, or are currently being, developed with the objective of improving the existing framework and reducing gaps where weaknesses have been identified.

3.4.1 Appropriateness

Considering the size, resources, operations and the internal/external context in which the Shire operates, the internal control framework, procedures and systems as described to us are considered appropriate for most areas of operations, subject to the identified improvements being in place. We identified internal controls where further improvements may be implemented, as described within the report provided to the CEO.

3.4.2 Effectiveness

Considering the overall results of monitoring and compliance practices undertaken by the Shire of Koorda, the current internal control framework, procedures and systems (where documented and routinely tested) may be considered effective. Our assessment as to effectiveness is subject to the implementation of the improvements provided in the report to the CEO addressing weaknesses where breakdown in controls have contributed to non compliance matters and other risks.

3.4.3 Improvements

Detail of the recommended improvements to the current internal control framework, procedures and systems are provided in detail to the CEO with selected key improvements to internal controls summarised as follows:

- Progress activation of the internal controls policy, promoting a risk-based approach to the further development and maintenance of documented internal controls and procedures. Continual risk based assessment of appropriate controls throughout the organisation will assist to identify the need for new controls and identify existing outdated and unnecessary controls to be discontinued;
- Test and maintain the Business Continuity and Disaster Recovery Plan;
- Update / develop and maintain a number of registers to improve existing internal controls;
- Undertake appropriate training at induction and at regular intervals to ensure staff are fully aware of, and understand, relevant internal controls;
- Develop documented key internal control procedures, checklists or workflow diagrams;
- Define procedures to manage changes to internal controls; and
- Implement financial management control recommendations.



3.0 Review Summary (continued)

3.5 Legislative Compliance

General principles of good governance often refer to the application of appropriate policies and procedures to assist with ensuring appropriate measures are in place to uphold high levels of legislative compliance. The resources allocated to these structures will vary according to the context of individual local government operations. Formalised processes are designed to provide a consistent structure to guide the prioritisation of resources toward achieving compliance requirements and integration into the operations of the local government.

A legislative compliance policy to communicate expectations of Council in relation to legislative breaches and regulatory compliance was adopted in June 2023. Legislative compliance at the Shire of Koorda is also largely dependent upon the knowledge and experience of senior staff and their individual desire to achieve high levels of legislative and regulatory compliance.

3.5.1 Appropriateness

While reliance on experienced senior staff for legislative compliance may be considered appropriate in some instances, it also carries high risk where the number of experienced senior staff is low.

Considering local governments generally maintain a low risk appetite for breaches of legislation, a documented legislative compliance policy is considered appropriate and good governance. A number of areas were noted where improvements for managing compliance may be made, these are detailed in a separate report provided to the CEO.

3.5.2 Effectiveness

Maintaining legislative compliance is heavily reliant on the knowledge, experience and commitment of senior staff, to identify and prevent breaches of legislation. As a consequence, staff turnover, competing priorities and variations in workloads may have a significant negative impact on legislative compliance. Therefore, one of the most effective controls in maintaining legislative compliance is a motivated, stable, experienced and knowledgeable senior management group in addition to a compliance framework to ensure required compliance tasks are considered and actioned.

Some instances of non-compliance with legislative requirements were identified during our review. Apart from the identified breaches of legislation, and in the instances where effectiveness was able to be assessed, the current legislative compliance framework may be considered effective. Our assessment as to effectiveness is subject to the implementation of the improvements detailed in the report provided to the CEO.

3.5.3 Improvements

Improvements to the current legislative compliance framework, including ongoing development of processes to monitor and report on legislative compliance have been identified and are summarised as follows:

- Maintain the legislative compliance policy to consider current strategic objectives and practicalities of policy requirements in relation to legislative compliance and management of compliance breaches;
- Maintain statutory registers as required by legislation;
- Maintain record keeping in accordance with approved plans and implement improvements advised by the State Records Office;
- Further development and approval of authorised checklists for functions which require a high level of legislative compliance; and
- Develop and maintain a staff training matrix and coordinate training across the Shire. A risk based training matrix should help ensure staff with the responsibility for preventing, identifying and reporting breaches of legislation, are offered relevant training to ensure their knowledge of legislative requirements is maintained and qualifications are maintained and up to date where required.

4.0 Methodology

4.1 Review Methodology – Financial Management Review

The objective of this review is to assist the CEO of the Shire of Koorda in meeting their responsibilities under Regulation 5 of the *Local Government (Financial Management) Regulations 1996*. As of 1 January 2026, this requirement has been superseded by the *Local Government Regulations Amendment Regulations (No. 4) 2025*, which puts this requirement under the regulation 17 review.

In performing this consulting service, we examined documented policies / procedures, undertook walkthroughs of key systems and procedures and performed limited detailed testing procedures to identify weaknesses and identify opportunities for improvement in the financial management system and report to the CEO on the appropriateness and effectiveness of the control environment within the Shire.

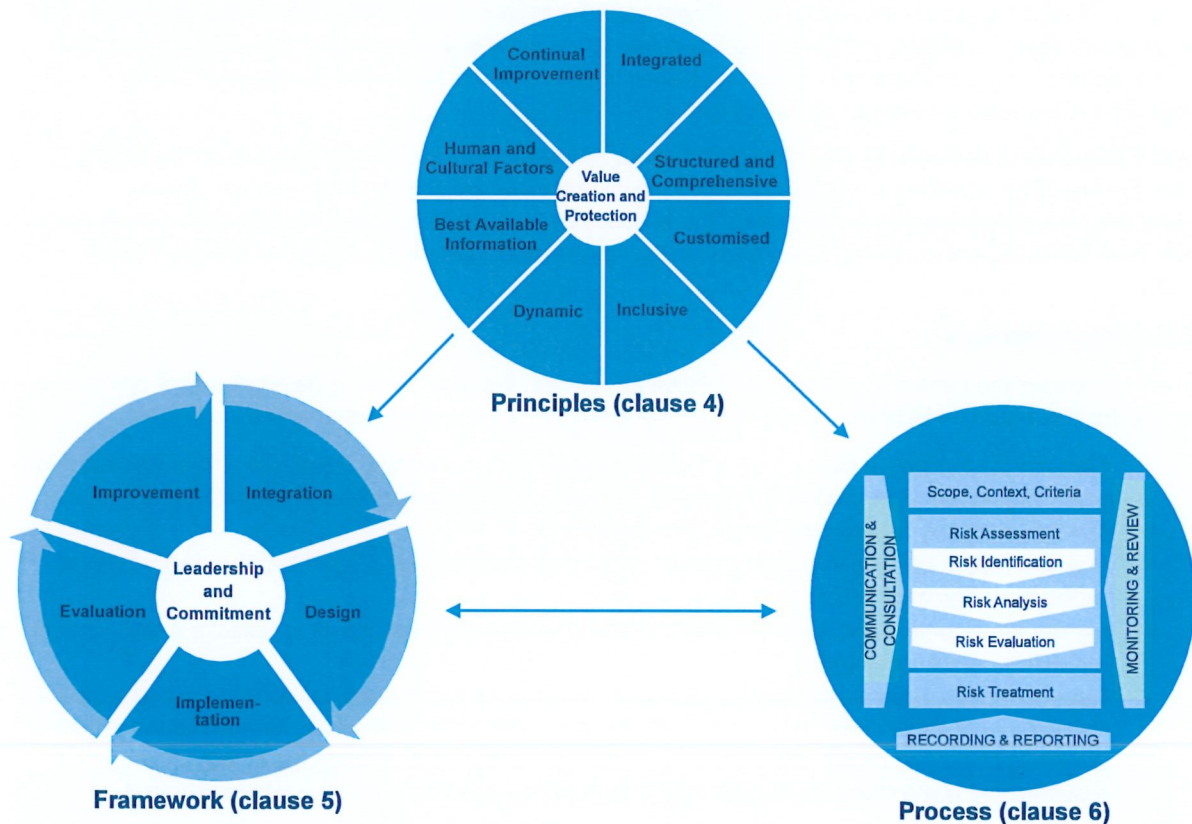
4.2 Review Methodology – Risk Management, Legislative Compliance and Internal Controls

The primary goal of this service is to assist the CEO in their assessment as to the appropriateness and effectiveness of the Shire systems and procedures in relation to risk management, legislative compliance and internal controls.

Internal controls are designed to treat risks and form part of the risk management process. Non-compliance with legislation is one of the risks that would usually be identified as a consequence of applying a risk management process.

The Australian Standard for Risk Management, ISO 31000:2018(E), identifies three components in the application of risk management, being Principles, Framework and Process, as set out in Diagram 1 below.

Diagram 1. Risk Management Principles, Framework and Process



Source: Australia/New Zealand Standard ISO 31000:2018

4.0 Methodology (continued)

4.2 Review Methodology – Risk Management, Legislative Compliance and Internal Controls (continued)

In undertaking this consulting engagement, we have applied the three ISO 31000:2018 framework components, as set out on the previous page, to the review topics (risk management, internal controls and legislative compliance). This involves a process incorporating the five risk management framework components, Integration, Design, Implementation, Evaluation and Improvement, into the review of systems and processes:

- Identify the extent of leadership and commitment to the principles;
- Assess the extent of integration of risk management within the Shire;
- Assess the design of the current framework through an understanding of the Shire and the context within which it operates (risk management, legislative compliance and internal controls) after considering the overall context in which the review occurs;
- Assess the implementation of the current framework;
- Assess the extent of evaluation of the current framework and its effectiveness in supporting the Shire's objectives;
- Assess the current framework and improvements to the suitability, adequacy and effectiveness of the framework;
- Examine the current process for the Shire's systematic application of policies, procedures and practices to the activities of communicating and consulting, establishing context, assessing, treating, monitoring, reviewing, recording and reporting risk, internal controls and legislative compliance; and
- Report to the CEO to assist their assessment on the appropriateness and effectiveness of current systems and procedures.

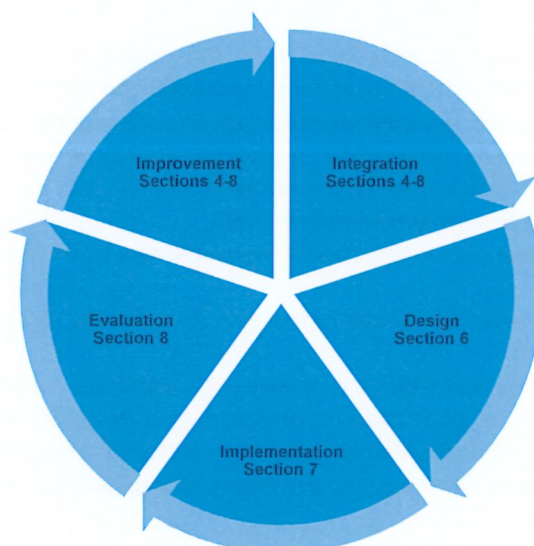
This evaluation is based on interviews with key staff, examination of requested documentation listed in the Appendices and reference to any external audit reports or reviews previously conducted.

5.0 Appropriate Framework

5.1 Risk Management, Internal Control and Legislative Compliance

The following framework was identified as being appropriate for risk management, internal control and legislative compliance for the Shire of Koorda, after consideration of the current internal and external influences, detailed in section 2.1.

Diagram 2. Risk Management, Internal Control and Legislative Compliance Framework



Source: Australia/New Zealand Standard ISO 31000:2018

A high-level analysis of risk management systems, internal controls and legislative compliance was undertaken which precluded detailed testing in all areas.

The results of our service, as outlined and detailed within the report to the CEO for implementation of improvements, are set out with reference to the structure of the above framework. We assessed the following areas:

Design	Implementation	Evaluation
4.1 Strategic Plans	5.1 Strategic and Operational Plans	6.1 Council and Audit and Risk Committee
4.2 Council Policies	5.2 Operational and Financial Procedures	6.2 Strategic and Operational Registers
	5.3 Human Resource Management and Practices	6.3 Annual Compliance Audit Returns
	5.4 Insurance	6.4 Complaint Handling
		6.5 Audit Practices
		6.6 Reviews required by the CEO

Integration along with Leadership and Commitment were assessed within each of the elements of the framework.

6.0 Other Matters

Disclaimer

Since the service provided in terms of this engagement comprise an advisory engagement and is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management in undertaking the consulting engagement. Accordingly, we do not express an audit opinion or a review conclusion to convey assurance for the service/s performed within our report.

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Appendix A - Financial Management Systems Review

The following assessments were undertaken to evaluate the appropriateness and effectiveness of financial management system controls. Where we were unable to examine systems and procedures, comment has been provided throughout our report.

System	Description of Assessment
Bank reconciliation and petty cash management	Examination of procedures and review of maintenance and management practices undertaken by staff.
Trust funds	Examination of trust funds to determine proper accountability in the Shire's financial management system and compliance with regulatory requirements.
Receipts and receivables	Examination of end of day banking procedures to determine if they were adequate in ensuring cash collection is being recorded and allocated properly to the general ledger. The receivables system including raising of invoices was also reviewed with limited testing in respect to allocation/posting.
Rates	The Shire's rating procedures were examined to determine if they were adequate in ensuring rates were being imposed or raised correctly. This also included inspection of the rate record, rate notices, instalment notices, valuation reconciliations and general ledger. We randomly selected and tested rate notices which included: • sighting the notices; • re-performing the calculations; • ascertaining whether the valuations applied agree to Landgate's valuation roll/report and rate levies imposed are as per adopted budget; • ensuring the rate system is properly updated; and • checking proper posting to the general ledger.
Purchases, payments and payables (including purchase orders)	Random selection of payment transactions to determine whether purchases were authorised/budgeted and payments were supported, certified/authorised and correctly allocated. The Shire's purchases, payments and payables system was also examined to determine if adequate controls were in place in ensuring liabilities are properly recorded and payments are properly controlled.
Payroll	A sample of employees were randomly selected from pay runs during the reporting period and detailed testing of each employee's pay was performed to help ensure: • the employee existed; • the correct rate of pay was used; • non-statutory deduction authorities are on hand; • time sheets were properly completed and authorised; • hours worked were properly authorised; and • allocations were reasonable and correctly posted. The Shire's payroll system was also reviewed to determine if adequate controls were in place to help ensure wages and salaries are properly processed and payments are properly controlled.

6.0 Appendix A - Financial Management Systems Review (continued)

System	Description of Assessment
Purchasing card procedures	A review of the Shire's purchasing card procedures was performed to determine if adequate controls were in place. We randomly selected and tested credit card transactions to determine whether they are legitimate and usual in the context of the Shire's operations. This included: - sighting tax invoices; - ascertaining whether the transaction is for bona fide Shire business; and - determining whether transactions are in line with the Shire's policy.
Fixed assets (including depreciation, acquisition, and disposal of property)	The fixed assets system including controls over acquisition and disposal of assets, updating of the fixed assets register, depreciation of fixed assets and reconciliation of the fixed assets register to the general ledger was examined. A sample of asset additions and disposals were judgmentally selected, and testing performed to ensure: - the tax invoices existed; - correct posting to the general ledger; - fixed assets register was promptly updated; and - classification of assets was correct. In addition, a sample of assets were judgmentally selected and testing performed to ensure the depreciation rates used are in line with the Shire's policy.
Cost and administration allocation	The Shire's cost and administration allocation system was examined to determine if indirect costs have been properly reallocated to various jobs/programs. This included review of the allocation basis and rates used to ensure they are appropriate and regularly reviewed.
Financial reports controls	The format of the annual report, annual financial report and monthly financial reports were reviewed for compliance with legislative requirements.
Budget and budget review	The 2025-26 budget document and documents surrounding budget adoption were reviewed to ensure compliance with regulatory requirements. The 2024-25 budget review was examined for statutory compliance.
Borrowings	Reconciliation of borrowings to the WATC loan schedules were examined where applicable.
Inventory	Inventory reconciliations and stock take procedures were examined.

Appendix B - Council Policies Examined

The Council Policies examined as part of the review were as follows:

Administration

- A - Annual Council Christmas Function
- A - Bereavement Policy (including flying of Koorda Flag at half mast)
- A - Change Management
- A - Chief Executive Officer Performance Review Policy
- A - Elected Members, CEO and Employee Attendance at Events Policy
- A - Freeman of the Shire of Koorda - Guidelines for Appointments
- A - Internet, Email Usage and Access to IT Systems Policy
- A - Use of Shire of Koorda Logo

Bushfire

- B - Harvest and Vehicle Movement Bans
- B - Roadside-Verge Burning
- B - Use of Shire Equipment and Resources for Firefighting Purposes

Elected Members

- EM - Continuing Professional Development – Elected Members
- EM - Elected Member Entitlements
- EM - Elected Member Service Recognition
- EM - Elected Member Social Media and Communications

Finance

- F - Cash Handling
- F - Corporate Purchasing Cards
- F - Debt Recovery
- F - Donations and Requests to Waiver fees
- F - Financial Hardship
- F - Financial Reserves and Provision for Accrued Leave
- F - Grants - Community Grants Program
- F - Investments
- F - Purchasing Policy

Governance & Compliance

- G - Appointment of an Acting Chief Executive Officer
- G - Child Protection Code of Conduct
- G - Child Protection Policy
- G - Child Protection Procedures
- G - Code of Conduct Behavioural Complaints Management
- G - Complaints Management

6.0 Appendix B - Council Policies Examined (continued)

Governance & Compliance (Continued)

G - Conducting Electronic Meetings and Attendance by Electronic Means

G - Council Meeting Systems

G - Cyber Security & Data Breach Response

G - Development, Review and Amendment of Policies

G - Fraud and Corruption Control

G - Information and Records Management

G - Internal Control

G - Legislative Compliance

G - Privacy Policy

G - Risk Management

G - Shire of Koorda Dress Code for Australian Citizenship Ceremonies

G - Use of the Shire of Koorda Common Seal-Executing of Legal Documents

Property, Planning & Land

P - Fencing Contributions - Shire Owned Properties

Works & Assets

W - Access Road Construction and Road Reserve Closure

W - Asset Management

W - Consumption of Alcohol on Shire Property

W - Material Supply and Royalties

W - Plant and Equipment Replacement

W - Recreational Vehicles and Overflow Camping Grounds

W - Roads - Construction, Clearing and Grading

W - Rural Deep Drainage and Surface Water

W - Street Lighting

W - Townsite Tree Planting and Maintenance

W - Vandalism Rewards

W - Wildflower Harvesting and Animal/Fauna Removal

Local Planning Policies

LPP - Tree Farms and Plantation Projects

Operational

O - Employee Secondary Employment

Appendix C - Plans Examined

The Plans examined as part of the review were as follows:

Plan	Status
Shire of Koorda - Integrated Strategic Plan 2024	Adopted 20 April 2022
Strategic Resource Plan 2020 - 2035	Adopted 29 June 2020
Workforce Plan	2025 - 2029
Code of Conduct for Council Members, Committee Members and Candidates	Adopted 17 March 2021
Code of Conduct for Employees	Adopted 03 July 2023
Local Emergency Management Arrangements (LEMA)	2020
Business Continuity & Disaster Recovery Plan	March 2024
Record Keeping Plan	Approved by SRO 5 August 2022
Annual Budget	2025-26
Annual Report	2024-25

Appendix D - Strategic and Operational Registers Examined

The registers examined as part of the review were as follows:

Registers

Tender Register

Delegations Register

Financial Interest Register

Gift Register (required by legislation)

Gift Register (required by Employee Code of Conduct)

Complaints Register

Risk Register

Contracts & Leases Register

Portable & Attractive Items Register

Swimming Pool Inspection Register

Official Complaints Register

Appendix E - Operational Guidelines

Risk Management

The internal control and risk management systems and programs are a key expression of a local government's attitude to effective controls. Good audit committee practices in monitoring internal control and risk management programs typically include:

Reviewing whether the local government has an effective risk management system and material operating risks to the local government are appropriately considered;

Reviewing whether the local government has a current and effective Business Continuity Plan (including disaster recovery) which is tested from time to time;

Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas:

- potential non-compliance with legislation, regulations and standards and local government's policies*
- important accounting judgements or estimates prove to be wrong*
- litigation and claims*
- misconduct, fraud and theft*
- significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government*

Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure identified risks are monitored and new risks are identified, mitigated and reported;

Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;

Reviewing the effectiveness of the local government's internal control system with management and the internal and external auditors;

Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;

Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;

Should the need arise, meeting periodically with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment; and

Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.

Legislative Compliance

The compliance programs of a local government are a strong indication of attitude towards meeting legislative requirements. Audit committee practices in regard to monitoring compliance programs typically include:

- a) Monitoring compliance with legislation and regulations*
- b) Reviewing the annual Compliance Audit Return and reporting to Council the results of that review*

6.0 Appendix E - Operational Procedures (continued)

Legislative Compliance (continued)

- c) *Staying informed about how management is monitoring the effectiveness of its compliance and making recommendations for change as necessary*
- d) *Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints*
- e) *Obtaining assurance that adverse trends are identified and review management's Plans to deal with these*
- f) *Reviewing management disclosures in financial reports of the effect of significant compliance issues*
- g) *Reviewing whether the internal and / or external auditors have regard to compliance and ethics risks in the development of their Audit Plan and in the conduct of audit projects, and report compliance and ethics issues to the audit committee*
- h) *Considering the internal auditor's role in assessing compliance and ethics risks in their Plan;*
- i) *Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements*
- j) *Complying with legislative and regulatory requirements imposed on audit committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest*

Internal Controls

'Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. Strategies to maintain sound internal controls are based on risk analysis of the internal operations of a local government.

An effective and transparent internal control environment is built on the following key areas:

- a) *integrity and ethics;*
- b) *policies and delegated authority;*
- c) *levels of responsibilities and authorities;*
- d) *audit practices;*
- e) *information system access and security;*
- f) *management operating style; and*
- g) *human resource management and practices.*

Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.

6.0 Appendix E - Operational Procedures (continued)

Internal Controls (continued)

Aspects of an effective control framework will include:

- a) delegation of authority;*
- b) documented policies and procedures;*
- c) trained and qualified employees;*
- d) system controls;*
- e) effective Policy and process review;*
- f) regular internal audits*
- g) documentation of risk identification and assessment; and*
- h) regular liaison with auditor and legal advisors.*

The following are examples of controls that are typically reviewed:

- a) separation of roles and functions, processing and authorisation;*
- b) control of approval of documents, letters and financial records;*
- c) comparison of internal data with other or external sources of information;*
- d) limit of direct physical access to assets and records;*
- e) control of computer applications and information system standards;*
- f) limit access to make changes in data files and systems;*
- g) regular maintenance and review of financial control accounts and trial balances;*
- h) comparison and analysis of financial results with budgeted amounts;*
- i) the arithmetical accuracy and content of records;*
- j) report, review and approval of financial payments and reconciliations; and*
- k) comparison of the result of physical cash and inventory counts with accounting records.*

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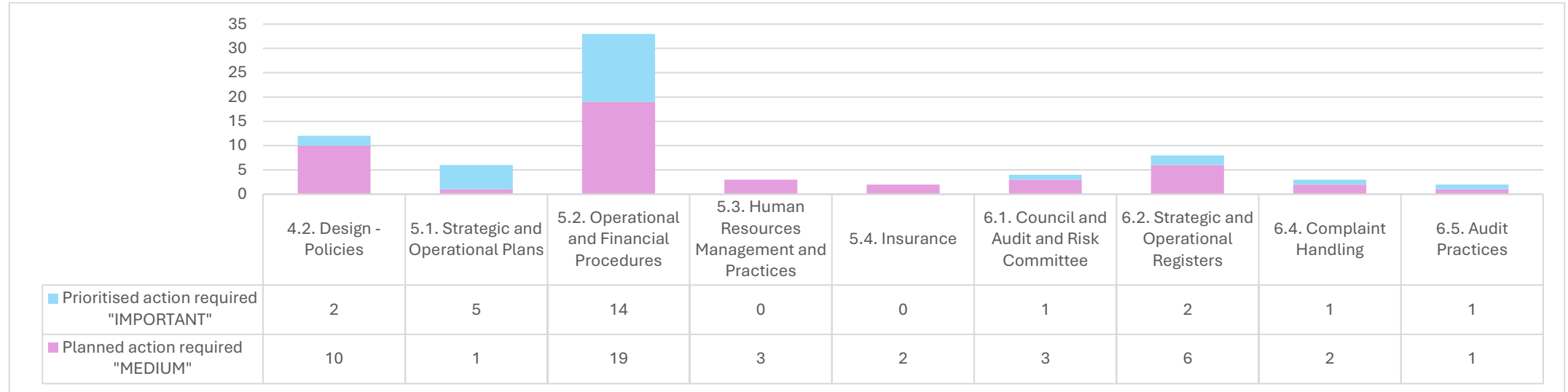
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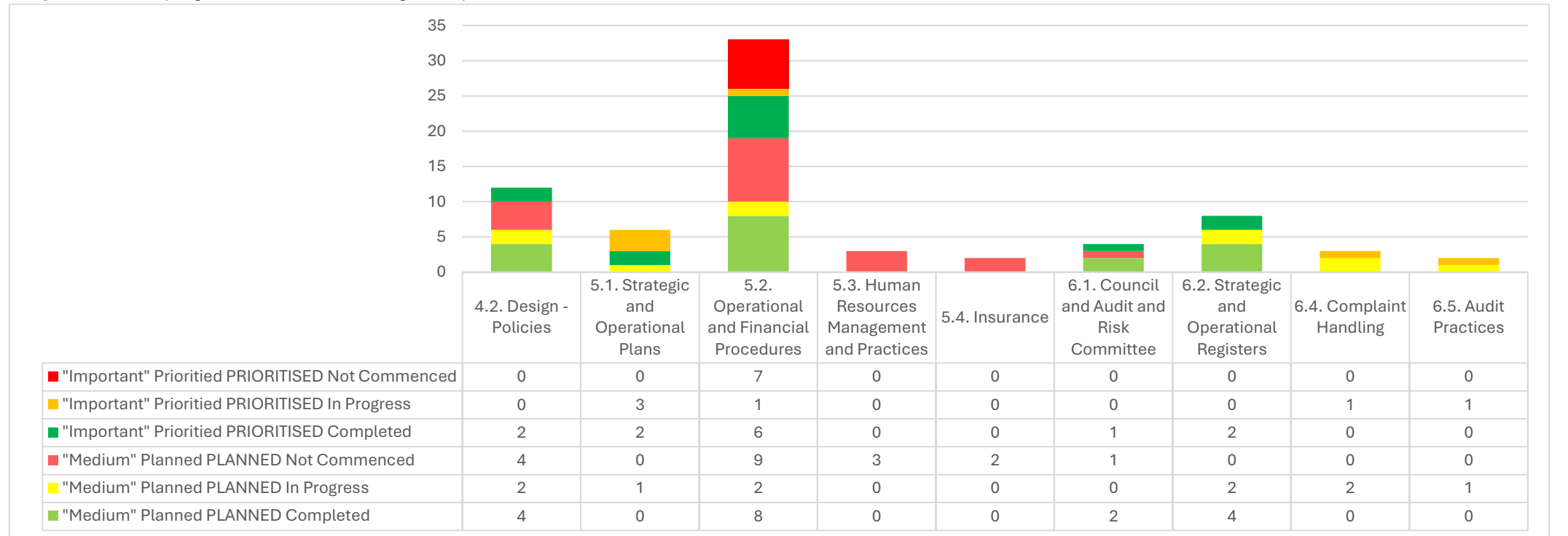
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2026 AR17 & FMR Risk Assessment Quarterly Report

Graph 1: overview of all findings and priorities from 2026 AR17 & FMR Risk Assessment



Graph 2: Current progress made on all findings and priorities from 2026 AR17 & FMR Risk Assessment



PRIORITY KEY
Planned
Prioritised

STATUS KEY	Current Report	Previous Report
Complete	42% (31)	30% (22)
Almost Complete	10% (7)	14% (10)
Commenced	12% (9)	14% (10)
Yet to Commence	36% (26)	42% (31)
TOTAL FINDINGS (73)		

Findings	Priority	Status	Comment
Section: 4.2 Design - Policies			
4.2.1 Elected Member, Chief Executive Officer and Employee Attendance at Events Policy	Planned	Complete	Completed May 2026. RES: 070526
4.2.2 Continuing Professional Development	Prioritised	Complete	Completed May 2026. RES: 070526
4.2.3 Elected Member Entitlements	Prioritised	Complete	Completed May 2026. RES: 060526
4.2.4 Donations and Requests to Waiver fees	Planned	Complete	Completed May 2026. RES: 060526
4.2.5 Purchasing Policy	Planned		
4.2.6 Appointment of an Acting Chief Executive Officer	Planned	Complete	Completed May 2026. RES: 060526
4.2.7 Fraud and Corruption Control	Planned	Almost Complete	Policy to be considered at future ARIC Meeting.
4.2.8 Risk Management Policy	Planned	Almost Complete	Policy to be considered at future ARIC Meeting.
4.2.9 Policy Review	Planned	Complete	Completed May 2026. RES: 050526
4.2.10 Policy Publication	Planned		
4.2.11 General Policy Actions	Planned		
4.2.12 Policy Reference to Legislation and External information	Planned		
Section: 5.1 Implementation - Strategic and Operational Plans			
5.1.1 Code of Conduct for Council Members, Committee Members and Candidates	Prioritised	Complete	Completed - adopted as per RES: 200326 at March 2026 OCM. Uploaded to website.
5.1.2 Risk Management Framework	Planned	Almost Complete	Plan to be considered at future ARIC Meeting.
5.1.3 Corporate Business Plan	Prioritised	Almost Complete	Item to September 2026 OCM to adopt.
5.1.4 Strategic Resource Plan	Prioritised	Commenced	
5.1.5 ICT Strategic Plan	Prioritised	Commenced	IT providers to include quote to complete in 2026/27.
5.1.6 Business Continuity / Disaster Recovery Plan	Prioritised	Complete	Reviewed plan recommended for adoption at June 2026 ARIC.
Section: 5.2 Implementation - Operational and Financial Procedures			
5.2.1 Risk Management Procedures	Planned	Almost Complete	Plan to be considered at future ARIC Meeting.
5.2.2 Operational Procedures, Checklists, Workflow Diagrams	Planned		
5.2.3 Procedure Changes	Prioritised		
5.2.4 Segregation of Duties and Internal Controls	Planned		
5.2.5 Evidencing Routine Reviews, Authorisations and Approvals	Planned		
5.2.6 Document Control	Planned		

5.2.7 Access to Shire Facilities	Prioritised	Complete	Restricted access to Shire Office - Complete Landfill access - Council decision.
5.2.8 ICT Risk Evaluation	Prioritised	Commenced	IT providers to include quote to complete in 2026/27.
5.2.9 ICT Security	Prioritised		
5.2.10 ICT User Access	Prioritised	Complete	Changes to ICT User access tracked through online portal with IT Consultants. User access regularly reviewed.
5.2.11 Electronic Banking Transactions	Prioritised		
5.2.12 Changes to Banking Details	Planned	Complete	Noted/Completed - Provided creditor procedure outlining process to change bank details.
5.2.13 Security Controls for Cash Handling	Prioritised	Complete	Policy "F - Cash Handling V1.0" exists. Increased security controls at admin office where cash handled. Online booking system live with new website for Caravan Park & Yalambee Bookings.
5.2.14 General Journals	Planned		
5.2.15 Balance Sheet Reconciliations	Planned		
5.2.16 Stock Controls	Prioritised		
5.2.17 Trust Fund	Planned		
5.2.18 Revenue Controls at Shire Facilities	Prioritised	Complete	Procedure in place for Debtors batch creation (and any associated credit notes). One officer prepares and a second checks/updates. Debtors' transactions confirmed/checked during end of month processes. Online payment facility now live on website for Yalambee & Caravan Park bookings.
5.2.19 Fees and Charges	Prioritised	Complete	Noted/Completed - One off with CEACA fees and end of year closure. In the past we have been complaint and given sufficient public notice.
5.2.20 Rates	Planned	Complete	Noted/Completed - Only one exempt property in the past. No longer relevant, will add note to end of year rates processing to review exempt properties.
5.2.21 Procurement	Prioritised		
5.2.22 Procurement Assessment	Prioritised		
5.2.23 Outstanding Purchase Orders	Planned	Complete	Process added to end of month procedures.
5.2.24 Purchasing Cards	Planned	Complete	Signed acknowledgements for all card holders.
5.2.25 Contract Management	Prioritised		
5.2.26 Overhead and Administration Allocations	Planned	Complete	Completed as part of Annual Budget process.

5.2.27 Record Keeping Practices	Planned	Commenced	Ongoing process to transfer records into electronic document and records management system. Current system approved within Shire record keeping plan.
5.2.28 Report on Council Member Training	Planned	Complete	Completed from 2020/2021 and uploaded to website.
5.2.29 Public Notice	Planned	Complete	Evidence recorded on back of notices placed in notice board to record date added and date removed. Scanned into system as proof of required notice period.
5.2.30 Information Required to be Published on Official Local Government Website	Planned	Complete	Elected Member Fee Report per financial year - Complete Annual Returns Report, remove names and only include positions - Complete
5.2.31 Independent Member Committee Meeting Attendance Fees	Prioritised	Complete	
5.2.32 Grants Management	Planned		
5.2.33 Annual Report	Planned		
Section: 5.3 Implementation - Human Resources Management & Practices			
5.3.1 Payroll Processing, Exception Reporting, Authorisation and Employee Masterfile Setup	Planned		
5.3.2 Staff Training	Planned		
5.3.3 Induction Processes	Planned		
Section: 5.4 Implementation – Insurance			
5.4.1 Contractor Insurance	Planned		
5.4.2 Insurance Claims	Planned		
Section: 6.1 Evaluation - Council and Audit and Risk Committee			
6.1.1 Council and Audit Risk and Improvement Committee	Planned		
6.1.2 Council and Committee Minutes	Planned	Complete	Reason for changes to recommendations recorded within minutes. Monthly Financial Statements included in minutes published on website.
6.1.3 Monthly List of Payments	Planned	Complete	Only includes basic information for payment description to reduce risk of scammers using data to mimic suppliers.
6.1.4 Monthly Financial Report	Prioritised	Complete	Cross check report provided to CEO to review each month. Monthly Financial Statements included in minutes published on website.
Section: 6.2 Evaluation - Strategic and Operational Registers			
6.2.1 Tender Register	Planned	Complete	Updated and on website.
6.2.2 Delegation Register	Prioritised	Complete	Delegation review completed and updated with amendment dates recorded in Delegations Register on each relevant delegation.
6.2.3 Contracts / Leases / Agreements Register	Prioritised	Complete	
6.2.4 Development Applications and Building Permits Register	Planned	Complete	

6.2.5 Investment Register	Planned	Complete	Completed. Register created and process added to EOM procedures.
6.2.6 Register of Hazardous Materials	Planned	Complete	Registers exist for hazardous materials & asbestos. Shortcut saved within "Council Registers" folder for easy access.
6.2.7 Regulatory and Health Inspection Register	Planned	Almost Complete	Register exists. To be updated.
6.2.8 Swimming Pool Inspection Register	Planned	Almost Complete	Register exists. To be updated.
Section: 6.4 Evaluation - Complaint Handling			
6.4.1 Official Complaints Register and Record of Information about Conduct	Planned	Commenced	
6.4.2 Community Complaints Procedures	Planned	Commenced	
6.4.3 Public Interest Disclosure Procedures	Prioritised	Commenced	
Section: 6.5 Evaluation - Audit Practices			
6.5.1 Workplace Health and Safety (WHS) Audit	Prioritised	Commenced	Works commenced for Tier 2 safety assessment booked in with LGIS in October 2026.
6.5.2 Internal Audit	Planned	Commenced	Plan to be considered at future ARIC Meeting.

Shire of Koorda - Strategic Community Plan 2026

Current Review Period : July - September 2026

COMMUNITY PRIORITIES & ACTIONS	COMMENTS
1. Strengthen Community Safety, Liveability, Connection and Belonging.	
1.1 - Increase participation across all age groups	Community & Council Catch Up: provided overview of 26/27 budget and Survey results from Strategic Community Plan - 3 members of the public attended. Community Events Program: <u>Koorda Agricultural Show:</u> Held Saturday 19 September. Council contribution of \$20,000 included in 2026/2027 budget to support Koorda and Districts Agricultural Society. <u>2026 Seniors Luncheon:</u> Grant secured (\$3000) to assist with hosting of annual luncheon. To be held Thursday 12 November.
1.2 - Improve safety, accessibility, and recreation infrastructure	Accessibility Projects: Installation of rail along ramp at Recreation Centre from main pavilion to car park. Grant application for renewal of Drive In includes provision of disability access toilet. Recreation Infrastructure Renewal: 2026/2027 budget included window furnishings to new pavilion extension and forklift ramp. Window furnishings installed 27 August. Forklift ramp works to commence late September.
1.3 - Support youth, volunteers, and community groups	Community Grants Program: Annual allocation of \$20,000 approved within the 2026/2027 Budget. Round 1 of the project was open for July 2026 - no applications were received. Volunteer Training Opportunities: CRC hosted "Constitution Workshop" for volunteers from local clubs and community organisations on 12 September 2026. Had 9 attendees
2. Grow and the Local Economy and Tourism	
2.1 - Support local business and attract investment.	Business Development: CRC held Business After Dark meeting 17 August at the hotel. Was attended by 14 people comprising local businesses and shire representatives.
2.2 - Encourage economic diversification and innovation.	Signature Event Development: Travelling circus currently liaising with the Shire and CRC to investigate viability and logistics around coming to Koorda Recreation Ground in in September/October. Visitor Economy Data Project: <u>Data Collection:</u> New Shire website now provides online accommodation bookings. Booking statistics to be captured monthly and provided to NEWTRAVEL. <u>Visitor Report:</u> 8% increase to recorded visitors in Shire Accommodation for 2025/2026 (1972 visitors). 62% of visitors stayed at the Caravan Park, with 49% of visitors staying from July to October. \$210,000 received in income from Shire Accommodation facilities, a 14.5% increase from previous years. 82% of income derived from Yalambee short-term accommodation units. Nine Drive In screenings held during 2025/2026. A total of 919 visitors attending, averaging 91 visitors per session (up from 89 in the previous year). March 2026 had the most visitors, recording 202 patrons through the gate.
2.3 - Advocate for improved infrastructure and services that support economic growth.	Housing Strategy: Development of Housing Strategy delayed for delivery of Corporate Business Plan and Workforce Plan. Housing Plan intended to be delivered before the end of the calendar year.
3. Protect and Enhance Natural and Town Environment	
3.1 - Protect biodiversity and natural resources	Planning Compliance Program: <u>Planning Approvals Register:</u> Register of development applications created to monitor compliance with approvals. Three development applications were received and approved during 2025/2026 to a value of \$8.14m. Regional waste preparatory works. <u>Regional Waste Grant:</u> NEWROC to appoint consultant to undertake review of regional waste project costings and project consultant to coordinate requirements of landfill site for grant funding allocation.
3.2 - Improve sustainability practices and awareness	Waste Recycling Improvement Program: Annual collection calendar circulated with all Shire rate notices in Rate Information Brochure. Overview included for items that can and cannot be recycled.

3.3 - Maintain attractive, clean, resilient public spaces

Town Beautification Project: Additional four bin surrounds (part of 2024/2025 budget) installed around town.

4. Build Trust Through Leadership and Engagement and delivery of Quality Services and Infrastructure	
4.1 - Strengthen engagement, transparency, and trust	Community Survey: Conduct in March 2027 to assist budget planning
4.2 - Deliver infrastructure and services efficiently	
4.3 - Maintain strong financial sustainability	Governance and Compliance Program: <u>Audit:</u> Final onsite audit visit for 2025/2026 was undertaken the last week of August 2026. Impairment schedule completed and sent to auditors 21 September. <u>Annual Compliance Audit Return:</u> To be tabled at September 2026 Audit, Risk & Improvement Committee Meeting for OCM and dispatch to Local Government Inspector by 30 September. <u>Financial Risk Management Reviews:</u> Since receiving recommendation report in early 2026, as of September 2026; 42% items have been completed, 22% items have commence/are almost complete, with the final 36% yet to commence.
5. Plan for a Sustainable and Thriving Future.	
5.1 - Support population growth and housing	Dependent on completion of Housing Strategy and adoption by Council
5.2 - Build workforce capacity and skills	
5.3 - Strengthen partnerships and innovation	Funding Partnership Program: <u>Partnerships:</u> Successful advocacy to secure Government funding to employ a Community Emergency Services Manager (CESM) shared with DFES and the Shires of Mt Marshall & Mukinbudin. Interviews held for the position in August with cabdidate appointed and commenced 7 September 2026. <u>Grant Funding:</u> Grant application submitted to Lotterywest fro part funding of upgrades to the Koorda Drive In, outcome expected December. Application also lodged with Lotterywest to part fund installation of a new playground at the Recreation Centre, outcome expected December. Local Government Collaboration Program: <u>Planning:</u> Extended agreement with City of Wanneroo to assist with Shire planning matters following retirement of previous planning consultant. <u>Environmentakl Health:</u> City of Wanneroo Environmental Health Officer conducted annual inspections of local businessness and Shire facilities on 23 and 24 September. <u>Agreements:</u> Need to formalise agreements with City of Wanneroo to support with EHO and Planning Services and Shire of Chittering to support Building Services.

Shire of Koorda - Workforce Plan 2025

Current Review Period : July - September 2026

WORKFORCE OBJECTIVE & ACTIONS	COMMENTS
1: Attracting and selecting the right people.	
1.1 - Strengthen the Shire's employment brand, promoting lifestyle, housing, and community benefits that support recruitment to rural areas.	Completed - Consistent branding and messaging implemented within advertising for vacancies.
1.2 - Provide flexible work arrangements and promote the Shire as an inclusive and family-friendly workplace.	Completed - Flexible work arrangements in place.
1.3 - Develop a contemporary induction and orientation program that links employee roles to the Shire's strategic objectives and values.	Completed - Induction process in place.
1.4 - Explore innovative attraction strategies (e.g. regional talent sharing, graduate programs, partnerships with local schools and TAFEs).	NEWROC project to develop shared service options. Shire has secured fee-for-service arrangements for Environmental Health and Planning services with the City of Wanneroo.
2: Developing a flexible, innovative and capable workforce.	
2.1 - Provide structured professional development pathways aligned to both organisational needs and individual aspirations.	Planning to commence to initiate training and development programs for all staff. If additional funding required, to be included in 2027-28 budget development. All staff Admin staff attended NEWROC training day on 29 April on Essential Supervision Skills and Psychologically safe and inclusive Local Governments. Outside crew undertook 4 days of traffic management training (18 - 21 May). Professional development a focus in annual performance reviews. Staff also encouraged to advise managers of any job appropriate training they may like to undertake.
2.2 - Review and upgrade financial, administrative, and digital systems to improve efficiency, data quality, and service delivery.	Shire systems and procedures being redressed as per recommendations of Audit Regulation 17 Review, as provided to meetings of the the Audit, Risk and Improvement Committee and Council in March.
2.3 - Embed a strong workplace health, safety, and wellbeing culture that supports compliance with WHS and DFES training standards.	Ongoing meeting with key staff and LGIS Regional Risk Coordinator to prepare for Tier 2 reviewvinearly October. 2026-2027 Regional risk Support Service Plan ammednded for LGIS to focus support on assisting to redress Tier 2 outcomes and recommendations.
2.4 - Develop cross-skilling and digital capability programs to increase flexibility and service continuity.	Ongoing creation and refinement to operational procedures and guidelines for admin tasks to ensure service continuity when key staff are away.
3: Retaining and engaging our valued workforce	
3.1 - Provide acting opportunities and career pathways that build capability and support succession planning.	Expansion of skill base for staff to learn aspects of colleagues jobs to be able to assist during periods of leave. Job task instructions created to ensure seamless handover in unexpected leave.
3.2 - Foster a culture of open communication and collaboration across all levels of the organisation.	Staff encouraged to participate in Strategic Community Plan survey. Monthly depot crew breakfast and quarterly admin team lunch to provide any important council updates. Monthly "Council Meeting Minutes Summary" to inform staff of recent Council resolutions.
3.3 - Review meeting structures to ensure they are purposeful, productive, and aligned with strategic outcomes.	Admin team meetings when required.
3.4 - Encourage participation in whole-of-organisation and community activities that strengthen belonging and wellbeing.	Admin team attended NEWROC training day. NEWROC coordinated workplace behaviour training on 28 April. Annual Christmas Function well attended by Staff & Councillors.
3.5 - Review and simplify the performance management framework to focus on growth, recognition, and alignment with strategic objectives.	Simplified performance management framework in place. Reviewed annually prior to annual review to ensure appropriate.
3.6 - Recognise and celebrate workforce contributions in line with how the Shire recognises volunteers and community efforts.	Monthly depot crew breakfast. Quarterly admin team lunch.
4: Developing a strategic workforce for improved performance.	
4.1 - Develop clear role documentation (job task instructions, key contacts, and annual calendars) that align staff duties with ISP priorities.	Continued refinement to documentation. Microsoft planner utilised to plan annual and future compliance tasks. Job task instructions created frequently when new tasks arise within the admin team.
4.2 - Develop succession and workforce continuity plans for critical and specialist roles.	Expansion of skill base for staff to learn aspects of colleagues jobs to be able to assist during periods of leave. Job task instructions created to ensure seamless handover in unexpected leave.

4.3 - Maintain contemporary human resource policies and procedures that support compliance, transparency, and equity.	Suite of Operational policies hve been provided by consultant engaged by NEWROC. Implementation will require testing polies against existing Shire policies. Should ensure smoother transition and completion of operational policy development. Priority will be updating Alsohol and Drug Policy to enable testing regieme to commence.
4.4 - Align workforce planning with forward service and infrastructure planning, ensuring the Shire has the right skills for delivery.	Workforce plan 2025-2029 included in agenda for 29 September Ordinary Meeting of Council.
4.5 - Partner with neighbouring Shires and regional bodies to share training and workforce development opportunities.	Attendance at NEWROC training day on 29 April on Essential Supervision Skills and Psychologically safe and inclusive Local Governments.