MINUTES

Audit & Risk Committee Meeting

Held in Shire of Koorda Council Chambers
10 Haig Street, Koorda WA 6475
Monday 18 December 2023
Commencing 5.00pm

NOTICE OF MEETING

Dear Audit & Risk Committee Members,

The next Audit & Risk Committee Meeting of the Shire of Koorda will be held on Monday 18 December 2023 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda, commencing at 5.00pm.

Lana Foote
Acting Chief Executive Officer
15 December 2023

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Koorda for any act, omission or statement or intimation occurring during Council or Committee meetings.

The Shire of Koorda disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a license, and statement or intimation of approval made by a member or officer of the Shire of Koorda during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Koorda.

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

Lana Foote
Lana Foote
Acting Chief Executive Officer

Table of Contents

Shire of Koorda **Audit & Risk Committee Meeting** **5.00pm, Monday 18 December 2023**	Shire of Koorda Drive in, stay awhile

1.   Declaration of Opening

The Acting CEO welcomes those in attendance and declares the meeting open at 5.00pm.

2.   Record of Attendance, Apologies and Leave of Absence

Committee Members:

Cr JM Stratford	Member
Cr NJ Chandler	Member
Cr GL Boyne	Member

Staff:

Miss L Foote	Acting Chief Executive Officer
Mrs K Harrap	Governance Officer

Visitors:

Cr GW Greaves	Deputy Member
Cr KM Burrell	Councillor

Apologies:

Approved Leave of Absence:

3.   Election of Presiding Member and Deputy Presiding Member

The Committee are to elect a Presiding Member and, if desired, Deputy Presiding Member from amongst themselves in accordance with s5.12 of the Local Government Act 1995:

(1) The members of a committee are to elect a presiding member from amongst themselves in accordance with Schedule 2.3, Division 1 as if the references in that Schedule—
> *(a) to "office" were references to "office of presiding member"; and*
> *(b) to "council" were references to "committee"; and*
> *(c) to "councillors" were references to "committee members".*

(2) The members of a committee may elect a deputy presiding member from amongst themselves but any such election is to be in accordance with Schedule 2.3, Division 2 as if the references in that Schedule—
> *(a) to "office" were references to "office of deputy presiding member"; and*
> *(b) to "council" were references to "committee"; and*
> *(c) to "councillors" were references to "committee members"; and*
> *(d) to "mayor or president" were references to "presiding member".*

Once the Committee have elected their Presiding Member, the Chief Executive Officer will hand the meeting over to them.

One nomination was received from Councillor JM Stratford for the position of Presiding Member. As no other nominations were received, Cr JM Stratford was declared elected.

5.01pm Cr JM Stratford assumed the chair

4. Public Question Time

Nil.

5. Disclosure of Interest

Nil.

6. Confirmation of Minutes from Previous Meetings

6.1. Audit Committee Meeting held on 13 September 2023
Click here to view the previous minutes

Voting Requirements ☒Simple Majority ☐Absolute Majority

Officer Recommendation

Moved Cr GL Boyne **Seconded Cr NJ Chandler**

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995,* the Minutes of the Audit Committee Meeting held 13 September 2023, as presented, be confirmed as a true and correct record of proceedings.

CARRIED: 3/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne

7. Presentations

Nil.

8.	Officer's Reports

8.1. Adoption of Koorda Audit and Risk Committee Terms of Reference

Governance and Compliance		Shire of Koorda *Drive in, stay awhile*
Date	12 December 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	☒Executive Decision ☒Legislative Requirement ☐Information	
Attachments	[Koorda Audit and Risk Committee Terms of Reference](#)	

Background:

The former Koorda Audit Committee was re-established as the Koorda Audit and Risk Committee at the Special Meeting of Council held 23 October 2023 (RES: 191023), following the 2023 Ordinary Local Government Elections.

The Koorda Audit and Risk Committee's Terms of Reference have been drafted and are presented to the Committee, as attached, for consideration and adoption prior to recommending adoption at the December 2023 Ordinary Council Meeting.

Comment:

Appointment of Elected Members to the Koorda Audit and Risk Committee was determined by Council following ordinary local government elections, for a term to expire on the date of the subsequent Ordinary Local Government Elections.

An item will be presented for Council to adopt the terms of reference following this committee meeting.

Consultation:
Nil.

Statutory Implications:

The Koorda Audit and Risk Committee was re-established by Council (in its current format) under section 5.8 of the Local Government Act 1995 (the Act) (RES: 191023). Part 5, Subdivision 2 of the Act provides for committees including establishment and appointment of members. Part 5, Subdivision 3 of the Act provides for the quorum, voting, decisions and minutes of committees. The Local Government (Administration) Regulations 1996 also make provisions in regards to committees.

Policy Implications:

Shire of Koorda Code of Conduct for Council Members, Committee Members and Candidates
Section 10 of the Shire of Koorda Code of Conduct for Council Members, Committee Members and Candidates provides an expected standard of conduct for council members and committee members appointed to a Committee.

Strategic Implications:
Shire of Koorda Integrated Strategic Plan 2022
4.1 - Open and Transparent Leadership.

Financial Implications:
Nil

Voting Requirements: ☒Simple Majority   ☐Absolute Majority

Officer Recommendation

Moved Cr NJ Chandler   **Seconded Cr GL Boyne**

That the Koorda Audit & Risk Committee Terms of Reference be adopted.

CARRIED: 3/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne

8.2.   2022/2023 Annual Report and Annual Electors Meeting

Governance and Compliance		Shire of Koorda — *Drive in, stay awhile*
Date	12 December 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	*Local Government Act 1995 Section 6.10 & 7.9(1)* *Local Government Financial Management Regulation 1996 Part 2* *Local Government (Audit) Regulations 1996 – Reg 10*	
Disclosure of Interest	Nil	
Purpose of Report	☒Executive Decision ☒Legislative Requirement ☐Information	
Attachments	8.2a. 2022/2023 Annual Report 8.2b. 2022/2023 Annual Financial Statements 8.2c. 2022/2023 Independent Auditors Report	

Background:

This item presents the 2022/2023 Annual Report and Audited Financial Report to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

The Annual Financial Statements for the year ended 30 June 2023 have been audited by Dry Kirkness, under the Office of the Auditor General (OAG).

The 2022/2023 Annual Report, audited financial report and OAG's Opinion Letter are included as attachments to this item.

Comment:

Pursuant to its Terms of Reference, it is relevant that the Audit & Risk Committee considers the 2022/2023 Annual Report and where appropriate, makes recommendation(s) in respect of the report.

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

The Opinion Letter included as Attachment 8.2c provides an overview of the audit process and outcomes. A separate management letter has been issued and circulated to Council and the Executive Management Team for findings identified during the audit and recommendations to rectify the findings identified. The findings have been listed under heading "Discussions with the OAG and Auditors" later in this item.

The Financial Report and Draft Audit Opinion were received on 11 December 2023, and Council Members and the Acting CEO met with representatives from Dry Kirkness and the OAG for the Auditors Exit Meeting.

Local governments are required to conduct an Annual Electors Meeting not more than 56 days after adopting the Annual Report. A requirement of setting the date is that 14 days Local Public Notice is required for advertising the meeting. To meet reporting requirements the Annual Electors Meeting should be held before Monday 12 February 2024.

Discussions with the OAG and Auditors:

Representatives from the OAG and Dry Kirkness conducted the Exit Interview which discussed the Opinion Letter and other relevant matters with the President Jannah Stratford, Deputy President Gary Greaves, Cr Gina Boyne, Cr Kylie Burrell and Acting CEO Lana Foote via Microsoft Teams on Monday 11 December 2023.

There were no significant findings. There were eight moderate findings with regard to Information Systems as listed below:
1. IT Governance, Policies and Procedures;
2. Disaster Recovery Plan Testing;
3. Service Level Agreement with IT Service Provider;
4. Access Management;
5. IT Risk Register;
6. Change Management;
7. Vulnerability Assessment and Penetration Testing (VAPT); and
8. Endpoint Security - Macros.

Consultation:

Marius van der Merwe, Partner, Dry Kirkness
Eoin Condon, Manager, Dry Kirkness
Ann Ang, Director, Office of the Auditor General for WA
Council Members
Local Public Notice is required to be provided on the availability of the Annual Report and the Annual Electors Meeting.

Statutory Implications:

Sections 5.27, 5.29, 5.53 and 5.54 of the Local Government Act 1995 are applicable and state:
"*5.27. Electors' general meetings*
 (1) *A general meeting of the electors of a district is to be held once every financial year.*
 (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
 (3) *The matters to be discussed at general electors' meetings are to be those prescribed.*

5.29. Convening electors' meetings
 (1) *The CEO is to convene an electors' meeting by giving —*
  (a) *at least 14 days' local public notice; and*
  (b) *each council member at least 14 days' notice,*
 of the date, time, place and purpose of the meeting.

5.53. Annual reports
 (1) *The local government is to prepare an annual report for each financial year.*
 (2) *The annual report is to contain —*
  (a) *a report from the mayor or president; and*
  (b) *a report from the CEO; and*
 [(c), (d) deleted]
  (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*

(f)   the financial report for the financial year; and

(g)   such information as may be prescribed in relation to the payments made to employees; and

(h)   the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and

(ha)   a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and

(hb)   details of entries made under section 5.121 during the financial year in the register of complaints, including —

    (i)   the number of complaints recorded in the register of complaints; and

    (ii)   how the recorded complaints were dealt with; and

    (iii)   any other details that the regulations may require;
and

(i)   such other information as may be prescribed.

5.54. Acceptance of annual reports

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

    * Absolute majority required.

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

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

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

(1)   For the purposes of section 1.7(a), notice of a matter must be published on the local government's official website for —

(a)   the period specified in or under the Act in relation to the notice; or

(b)   if no period is specified in relation to the notice — a period of not less than 7 days.

(2)   For the purposes of section 1.7(b), each of the following ways of giving notice of a matter is prescribed —

(a)   publication in a newspaper circulating generally in the State;

(b)   publication in a newspaper circulating generally in the district;

(c)   publication in 1 or more newsletters circulating generally in the district;

(d)   publication on the official website of the Department or another State agency, as appropriate having regard to the nature of the matter and the persons likely to be affected by it, for —

    (i)   the period specified in or under the Act in relation to the notice; or

    (ii)   if no period is specified in relation to the notice — a period of not less than 7 days;

(e)   circulation by the local government by email, text message or similar electronic means, as appropriate having regard to the nature of the matter and the persons likely to be affected by it;

(f)   exhibition on a notice board at the local government offices and each local government library in the district for —

    (i)   the period specified in or under the Act in relation to the notice; or

    (ii)   if no period is specified in relation to the notice — a period of not less than 7 days;

(g)   posting on a social media account administered by the local government for —

    (i)   the period specified in or under the Act in relation to the notice; or

    (ii)   if no period is specified in relation to the notice — a period of not less than 7 days.

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

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022
4.1.1 - Ensure the use of resources is effective, efficient and reported regularly.

Financial Implications:

Nil

Voting Requirements: ☐Simple Majority   ☒Absolute Majority

Officer Recommendation

Moved Cr GL Boyne   **Seconded Cr NJ Chandler**

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

1. Accepts the 2022/2023 Annual Report and Annual Financial Statements, as presented and attached to this item;

2. Recommends to Council that it adopts the 2022/2023 Annual Report and Annual Financial Statements, as presented and attached to this item; and

3. Recommends to Council that it conducts its Annual Electors Meeting on 7 February 2024, at the Shire of Koorda Council Chambers, 10 Haig Street Koorda, commencing at 6pm.

BY ABSOLUTE MAJORITY CARRIED: 3/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne

8.3. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	12 December 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	*Local Government Act 1995; Local Government (Administration) Regulations 1996*	
Disclosure of Interest	Nil	
Purpose of Report	☒Executive Decision ☒Legislative Requirement ☐Information	
Attachments	Quarterly Scorecard October to December 2023	

Background:

This report is to inform the Committee and Council of its obligations in relation to the integrated planning and reporting (IPR) requirements under the Local Government Act 1995, the Local Government (Administration) Regulations 1996.

Following the Committee's recommendation of 28 September 2022, the quarterly scorecard reporting document approach was adopted by Council on 26 October 2022.

Comment:

Council adopted its Integrated Strategic Plan and Workforce Plan at its meeting held on 20 April 2022.

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

Consultation:

Nil.

Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022
4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)

Financial Implications:

Nil

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation

Moved Cr NJ Chandler   **Seconded Cr GL Boyne**

That the Audit Committee recommends:

That Council:

1.   **Adopts the fourth quarterly reporting documents (October to December 2023) as attached to this item; and**

2.   **Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.**

                                                                    CARRIED: 3/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne

8.4. Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls

Governance and Compliance	*Shire of Koorda*

Date	11 December 2023
Location	Not Applicable
Responsible Officer	Lana Foote, Acting Chief Executive Officer
Author	As above
Legislation	*Local Government Act 1995 Section 7.13 (i)* *Local Government (Audit) Regulations 1996 – Reg 13, 14 and 15*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	FMR Action Plan - December 2023

Background:

The Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance.

At the May 2023 Audit Committee Meeting, the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls was presented for consideration with the below committee recommendation being resolved at the May 2023 Council Meeting.

Committee Recommendation
RESOLUTION 050523

Moved CR GW Greaves   **Seconded CR BG Cooper**

That Council:

1. Receives Moore's Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls report, dated April 2023 (Attachment A);

2. Directs the CEO to provide a report, on a quarterly basis, to the Audit Committee to enable the Committee to monitor the Shire's progress in addressing the recommendations, pursuant to Regulation 16 (d) of the Local Government (Audit) Regulations 1996; and

3. Directs the CEO at the first quarterly review to provide proposed actions, including expected completion dates, to the recommendations identified in the report.

                                                   CARRIED BY ABSOLUTE MAJORITY 6/0

Comment:

This report has been presented to the Audit & Risk committee as the committee has a role in supporting Council in fulfilling its governance and oversight responsibilities and provide the audit committee with the opportunity to raise any issues that the document has identified or ask any other questions, they may have in relation to our risk management and compliance activities.

An initial report was tabled at the June 2023 Audit Committee Meeting and the attached Action Plan is an update on actions that have been taken within the past quarter to align with the quarterly reporting on the Integrated Strategic Plan.

Consultation:
Administration Staff

Statutory Implications:
Regulation 16 of the Local Government (Audit) Regulations 1996 prescribes the functions of an Audit Committee which includes;
"16 (c) to review a report given to it by the CEO under regulation 17(3) and is to –
    (i)   Report to the council the results of that review; and
    (ii)   Give a copy of the CEO's report to the council."

"16 (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –
    (i)   Regulations 17 (1); and
    (ii)   The Local Government (Financial Management) Regulations 1996 regulation 5(2)(c)."

Regulation 17 of the Local Government (Audit) Regulations 1996 reads as follows;
"(1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
    a) risk management; and
    b) internal control; and
    c) legislative compliance.

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review."

Regulation 5 (2) (c) of the Local Government (Financial Management) Regulations 1996 states that -
"the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews."

Policy Implications:
The review recommended some potential improvement opportunities to some of the Council's policy. These will be considered separately by the Policy Review Committee and Council at the completion of the review process. Comments made in the FM Review relating to specific Policies and Procedures will be taken on-board as part of the review process.

Strategic Implications:
Shire of Koorda Integrated Strategic Plan 2022
4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)
4.1.2 - Identify business improvement opportunities to enhance operational effectiveness.

Financial Implications:
Nil.

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation

Moved Cr GL Boyne   **Seconded Cr NJ Chandler**

That the Audit Committee recommends;

That Council as per the quarterly report document (to December 2023) as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Financial Management, Risk Management, Legislative Compliance and Internal Controls review.

CARRIED: 3/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne

Officer Recommendation

8.5. Shire of Koorda Risk Management Framework

Governance and Compliance	Shire of Koorda *Drive in, stay awhile*

Date	13 December 2023
Location	Not Applicable
Responsible Officer	Lana Foote, Acting Chief Executive Officer
Author	As above
Legislation	*Local Government Act 1995; Local Government (Audit) Regulations 1996*, AS/NZS ISO 31000:2018
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☒Legislative Requirement ☐Information
Attachments	Draft Risk Management Framework

Background:

Council is responsible for determining the strategic direction of the Shire. The Audit & Risk Committee is responsible for advising Council on matters relating to risk management.

Following the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls undertaken in May 2023 by Moore and the adoption of updated Risk Management Policy at the Ordinary Council Meeting held 28 June 2023 as per Resolution: 120623, Shire Staff met with Ben Galvin, Head of Strategic Risk at LGIS and undertook a thorough review of the Shire's risk management systems.

Following the Risk Profile workshop undertaken in October 2023, the attached Risk Management Framework is proposed for endorsement to align to the Shire of Koorda Risk Management Policy, the Audit & Risk Committee Terms of Reference, and tie together the Risk Management facets.

Page 14 of the attached Risk Management Framework outlines to process for the Risk Profiling undertaken by the Executive Management Team and Governance Officer, as per following Item *8.6 Shire of Koorda Risk Profile*.

Comment:

The proposed risk management framework is as attached to this item.

The framework, provided by LGIS, sets out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks. All components of the documents are based on AS/NZS ISO 31000:2019 Risk Management - Guidelines.

The framework aims to balance a documented, structured and systematic process with the current size and complexity of the Shire.

The Shire has adopted a "Three Lines of Defence" model for management of risk. All operational areas of the Shire are considered "1st Line," the executive team as the "2nd Line" and internal and external audit are the "3rd line" of defence.

The framework clearly defines the roles of each body within the lines of defence.

The Shire has quantified its broad risk appetite through the Shire's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Framework.

All organisational risks are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. These assessments will be incorporated into the December 2023 Council Agenda under the "Risk Implication" heading within each item.

Consultation:

Ben Galvin, Divisional Manager - Risk Services, LGIS
Darren West, Works Supervisor
Kristyn Harrap, Governance Officer
Upon the Committee's recommendation, the framework will be presented to Council for adoption. Once adopted the framework will be placed on the Shire's website.

Statutory Implications:

Local Government Act 1995
Local Government (Audit) Regulations 1996
AS/NZS ISO 31000:2018

Policy Implications:

Policy "G - Risk Management" states;
Risk Assessment and Acceptance Criteria
The Shire quantified its broad risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Framework and as a component of this policy.

All organisational risks are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisations appetite and are to be noted within the individual risk assessment.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022
4.1.1 - Ensure the use of resources is effective, efficient and reported regularly.
4.1.2 - Identify business improvement opportunities to enhance operational effectiveness.

Financial Implications:

Nil

Voting Requirements: ☒Simple Majority   ☐Absolute Majority

Officer Recommendation

Moved Cr NJ Chandler   **Seconded Cr GL Boyne**

That the Audit & Risk Committee endorses and recommends:

That Council adopts the Shire of Koorda Risk Management Framework, as attached to this item.

CARRIED: 3/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne

8.6.   Shire of Koorda Risk Profile Report

Governance and Compliance	Shire of Koorda *Drive in, stay awhile*
Date	13 December 2023
Location	Not Applicable
Responsible Officer	Lana Foote, Acting Chief Executive Officer
Author	As above
Legislation	*Local Government Act 1995; Local Government (Audit) Regulations 1996*, AS/NZS ISO 31000:2018
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☒Legislative Requirement ☐Information
Attachments	Shire of Koorda Risk Profile - October to December 2023

Background:

The Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance.

At the May 2023 Audit Committee Meeting, the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls was presented for consideration with the below committee recommendation being resolved at the May 2023 Council Meeting.

This item is an addition to the "Risk Management" facet of the Financial Management, Risk Management, Legislative Compliance and Internal Controls Review as tabled in Item 8.4 of this agenda, and is an outcome of the Risk Management Strategy attached for endorsement in previous Item 8.5.

Comment:

This report has been presented to the Audit & Risk committee as the committee has a role in supporting Council in fulfilling its governance and oversight responsibilities and provide the audit committee with the opportunity to raise any issues that the document has identified or ask any other questions, they may have in relation to our risk management and compliance activities.

The Risk Profile workshop was facilitated by LGIS in October 2023, and Shire Staff worked through 15 risk themes to identify what is the risk of this occurring at the Shire, both with and without controls, and what controls are, or should be in place.

Under the Risk Management Framework, the Shire utilises risk profiles to capture its operational and strategic risks. The profiles assessed are:

- Asset Sustainability
- Business and Community Disruption
- Community Engagement
- Compliance Obligations
- Document Management
- Employment Practices
- Environment Management
- Errors, Omissions and Delays
- External Theft and Fraud
- IT, Communication Systems and Infrastructure
- Management of Facilities, Venues and Events
- Misconduct
- Project / Change Management
- Purchasing and Supply
- WHS

For each category, the profile contains the following:

- Objective.
- Risk Event.
- Potential Causes.
- Key Controls / Control Type.
- Control Adequacy.
- Control owner.
- Risk Rating.
- Actions and Responsibility.

The attachment includes the initial report, and the updated register to December 2023 with any changes and additional comments included. It should be noted, since the initial report was released in October, the Regional Risk Coordinator and Staff have undertaken significant works in the "WHS" risk theme to move the control effectiveness from "Inadequate" to "Adequate."

Like the FRM Action Plan, the Risk Register report will be tabled at the quarterly Audit & Risk Committee workshops as a tracking tool to determine progress made against the key themes and improvements towards any identified areas of improvement.

Consultation:
Ben Galvin, Divisional Manager - Risk Services, LGIS
Chris Gilmour, Regional Risk Coordinator, LGIS
Darren West, Works Supervisor
Kristyn Harrap, Governance Officer

Statutory Implications:
Local Government Act 1995
AS/NZS ISO 31000:2018
Regulation 16 of the Local Government (Audit) Regulations 1996 prescribes the functions of an Audit Committee which includes;
"16 (c) to review a report given to it by the CEO under regulation 17(3) and is to –
    (i)   Report to the council the results of that review; and
    (ii)   Give a copy of the CEO's report to the council."

"16 (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –
    (i)   Regulations 17 (1); and
    (ii)   The Local Government (Financial Management) Regulations 1996 regulation 5(2)(c)."

Regulation 17 of the Local Government (Audit) Regulations 1996 reads as follows;
"(1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
    a) risk management; and
    b) internal control; and
    c) legislative compliance.

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review."

Policy Implications:

Policy "G - Risk Management" states;

Risk Assessment and Acceptance Criteria

The Shire quantified its broad risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Framework and as a component of this policy.

All organisational risks are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisations appetite and are to be noted within the individual risk assessment.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1.1 - Ensure the use of resources is effective, efficient and reported regularly.

4.1.2 - Identify business improvement opportunities to enhance operational effectiveness

Financial Implications:

Resource requirements are in accordance with existing budgetary allocation.

Voting Requirements: ☒Simple Majority   ☐Absolute Majority

Officer Recommendation

Moved Cr GL Boyne   **Seconded Cr NJ Chandler**

That the Audit Committee recommends;

That Council:

1. Receives the Risk Profile report, as attached to this item; and

2. Directs the Acting CEO to provide a report, on a quarterly basis, to the Audit & Risk Committee to enable the Committee to monitor the Shire's progress in addressing the recommendations, pursuant to Regulation 16 (d) of the Local Government (Audit) Regulations 1996.

CARRIED: 3/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne

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

Nil.

10. Date of Next Meeting

20 March 2024.

11. Closure

The Chairperson thanked everyone for their attendance and closed the meeting at 5.22pm.

Signed: _____

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

Date: 20 March 2024

APPENDIX I – Terms of Reference

Audit and Risk Committee
Terms of Reference

1. Name

The name of the committee is the Shire of Koorda Audit and Risk Committee.

2. Head of Power

The committee is established by Council under section 5.8 of the *Local Government Act 1995* (C15.09.15).

3. Definitions

TERM	DEFINITION
Act	The *Local Government Act 1995*.
Council	The body consisting of all council members sitting formally as the Council of Shire of Koorda ("the Shire").
Chief Executive Officer	The Chief Executive Officer (CEO) of the Shire of Koorda.
Committee	Shire of Koorda Audit and Risk Committee
Council Member	A person elected under the Act as a member of Council. Shire of Koorda council members includes the Shire President, Deputy Shire President and Councillors (as defined by the Act).
External Member	A person who is not a council member appointed to the committee with requisite skills, knowledge and experience that compliment the committees objectives.
Member	A person appointed to this committee.

4. Objectives

The primary objective of the committee is to accept responsibility for the annual external audit and liaise with the Shire's auditor so that Council can be satisfied with the performance of the Shire in managing its financial affairs.

Reports from the committee will:

- Assist Council in discharging its legislative responsibilities of controlling the Shire's affairs.
- Ensure openness in the Shire's financial reporting.
- Liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems, risk management framework and compliance with legislation.

The committee is to facilitate:

- The enhancement of the credibility and objectivity of external financial reporting.
- Effective management of financial and other risks and the protection of Council assets.
- Compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance.
- The provision of an effective means of communication between the external auditor and Council.
- The reduction of fraud, corruption and misconduct risk as a part of their oversight of financial reporting.

5. Powers

The committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee meets with the auditor of the Shire at least once in every year to satisfy the requirement of section 7.12A(2) of the Act.

The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures without the approval of the CEO.

6.   Functions of the Committee

In accordance with *Local Government (Audit) Regulations 1996*, the committee is to:

a.   Guide and assist the Shire in carrying out:
   i.   its functions under Part 6 of the Act; and
   ii.   its functions relating to other audits and other matters related to financial management.
b.   Guide and assist the Shire in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act.
c.   Review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to;
   i.   report to the council the results of that review; and
   ii.   give a copy of the CEO's report to Council.
d.   Consider the CEO's three yearly reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to Council the results of those reviews.
e.   Oversee the implementation of any action that the Shire:
   i.   is required to take by section 7.12A(3); and
   ii.   has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
   iii. has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
   iv.   has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c).
f.   Perform any other function conferred on the committee by the regulations or another written law.

Additionally, the committee is to:

a.   Review the Shire's draft annual financial report, focusing on:
   i.   accounting policies and practices;
   ii.   changes to accounting policies and practices;
   iii. the process used in making significant accounting estimates;
   iv.   significant adjustments to the financial report (if any) arising from the audit process;
   v.   compliance with accounting standards and other reporting requirements; and
   vi.   significant variances from prior years.
b.   Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation, but before the annual financial report is signed.
c.   Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference.
d.   Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference.

6.1.   Compliance

The committee's functions in regards to compliance is to:

a.   Review the annual Compliance Audit Return and satisfy itself that the return is supported by appropriate processes and controls.
b.   Provide reasonable confidence about the accuracy of information contained in the Compliance Audit Return and make a recommendation on its adoption to Council.

6.2. Risk Management

The committee's functions in regards to risk management is to:

a. Ensure the Shire's risk management framework addresses Council's exposure to both strategic and operational risks.

b. Monitor the effectiveness of the risk management framework through regular reviews and reporting.

c. Regularly review Council's strategic risk register to check that extreme and high level risk are managed in accordance with the "Risk Management Policy."

d. Address any specific requests referred from Council in relation to issues of risk and risk management.

e. At least once every year consider a report from the Shire's Executive Management Team in relation to the management of risk within the Shire, and satisfy itself that appropriate controls and processes are in operation, and are adequate for dealing with risks that impact the Shire.

7. Membership

The committee will consist of three elected members, with a fourth elected member acting as a deputy.

If authorised by the committee, council members attending as observers may participate in the meeting (but are not able to vote).

The CEO and employees are not members of the committee. The Deputy CEO is to provide administrative support to the committee.

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

Local Government Act 1995, Section 5.36, 5.39C & 5.40

Review History

Date	Council Resolution	Description of review/amendment
18/12/2023	RES: 121223	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

Koorda – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	

7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	OCM 15 November 2023 - RES: 091123
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest				
No	**Reference**	**Question**	**Response**	**Comments**
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	17 May 2023 RES:100523, 15 November 2023 RES: 081123 & 18 December 2023 RES: 211223
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	

Department of Local Government, Sport and Cultural Industries
GOVERNMENT OF WESTERN AUSTRALIA

6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	N/A	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	N/A	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	

Department of
**Local Government, Sport
and Cultural Industries**
GOVERNMENT OF
WESTERN AUSTRALIA

No	Reference	Question	Response	Comments
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	The "Code of Conduct - Employees" was adopted 3 July 2023.

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A	

Department of Local Government, Sport and Cultural Industries
GOVERNMENT OF WESTERN AUSTRALIA

Elections

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

Finance

No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	

4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	CEO Position advertised, as per Special Meeting 4 December 2023, RES: 021223, resolution as below; That Council: 1. No applications to be progressed, 2. Appoints an external Acting CEO while undergoing future recruitment process, 3. Recruitment Consultant to assist with potential candidates for interim Acting CEO Position.

No	Reference	Question	Response	Comments
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	The CEO is the local government's complaints officer under s5.120 (2).
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	N/A	No complaints received.
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	N/A	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	N/A	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?	Yes	

2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	No	Request for Tender 2023-01 - Supply and installation of a new 7-rink synthetic bowling green at the Koorda Recreation Ground, Scott Street, Koorda was run in 2023 and the closing

				date and time were Tuesday 5 September 2023 at 2.00pm. Upon close of tenders, one submission was received. Due to unanticipated additional costings for total project, the outcome of the tender is yet to be determined. Council are to make a decision on the project, and therefore tender outcome, at the March 2024 Ordinary Council Meeting. The tenderer that submitted a submission has been kept up to date with the delay in the tender decision.
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of	N/A	

No	Reference	Question	Response	Comments
		Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?		
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	

Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	20/04/2022
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	20/04/2022
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

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No	Reference	Question	Response	Comments
		Optional Questions		
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	17/05/2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	17/05/2023
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No gift disclosures received.
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Resolution No: 060320 refers.
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Resolution No: 120623 refers.
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	Yes	

| 8 | s6.4(3) | By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023? | Yes | |
| 9 | s.6.2(3) | When adopting the annual budget, did the local government take into account all its expenditure, revenue and income? | Yes | |

_____   _____

Chief Executive Officer   Date

_____   _____

Mayor/President   Date

Shire of Koorda
Integrated Strategic Plan 2022

Current Review: 01/24 - 03/24 (Update for review period shown in **bold** text below)

Next Review Due: 04/24 - 06/24

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
1.1 - Local people feel safe, engaged, and enjoy a healthy and peaceful lifestyle.	1.1.1 - Maintain strong working relationships with State Agencies. (e.g. WAPOL, Department of Education and WACHS)	Ongoing	**Working with the Primary School for 2024 ANZAC Service.** Annual Book Award donations paid to neighbouring Schools (Koorda PS, Cadoux PS, Kalannie PS & Wyalkatchem DHS). Council and the Executive Management team continue advocacy for local services. President and ACEO are meeting with WAPOL and WACHS at the 2023 Heads of Agency Breakfast in September to ensure local issues are known and advocacy around improved services are heard. Working with the Health Centre to ensure equipment remains maintained and in working order. Repairs undertaken on blood spinner.
	1.1.2 - Advocate for continued improvements in medical, education and support services from other levels of government and the private sector that facilitates aging, living and learning within the Shire.	Ongoing	**President and CEO in regular partnership with Shire of Wyalkatchem regarding current and future doctor services. Wyalkatchem has engaged an agency to secure an interim locum service while a tender is conducted for a new service provider. Continued advocacy with WACHS for Koorda Nursing Post Services.** Ongoing Liaison with Shire of Wyalkatchem for the future continued provision of GP services.
	1.1.3 - Facilitate and support events that promote the region and deliver a positive economic impact.	Ongoing	**Discussions underway with Koorda CRC to develop an substantial event to attract a new cohort of visitors to the town. Priority is for any event to have minimal sunk costs and as such risk to shire.** Koorda Community Grants Program (CGP) rolled out in October aims to facilitate and support local events. Annual Contribution towards P&C Community Christmas Tree. Liaison with Koorda CRC for upcoming "Street Party" planned for 14 October. Policy Review Committee investigated Community Grants and will work on the policy and framework to be roll them out in 2023/2024 Budget. (The guidelines look at supporting local events)
1.2 - Local volunteer groups supported through initiatives that reduce volunteer fatigue and strengthen their resilience.	1.2.1 - Recognise and support the value of our community volunteers and provide meaningful opportunities to contribute to Shire projects and improving local living.	Ongoing	**Consultation with Sports Groups and Organisations currently being undertaken to determine the best management model for the Recreation Centre following upgrades.** Koorda CGP emails to promote community capacity and encourage people and organisations to help themselves, with the inclusion to support the purchase of equipment or assistance towards workshops/projects. Community Awards to be presented 15th December at Community Christmas Tree. Council provided principal support to local Town Team RAC grant application for 3 projects within the Koorda townsite. Council are working on a "Koorda Awards" program, in lieu of the annual Australia Day awards to recognise local volunteers. President & CEO meet with CRC and local Town Teams volunteers to discuss future initiatives and funding application.
	1.2.2 - Develop and implement a Community Grants Program.	100%	Koorda Community Grants Program (CGP) rolled out in October open from the 1st - 30th November. A pool so $10,000 is available with groups being able to access up to $5,000 per application. Applications to be determined by the CGP Committee in December. Successful projects to be acquitted by 25 June 2024.

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
	1.2.3 - Make available a list of current grant opportunities to local businesses, clubs and community groups.	Ongoing	Local businesses, clubs and community groups may liaise directly the Koorda CRC (as the Shire's Contract Community Development Officer) for access to its GrantGuru subscription and assistance with any subsequent preparation of grant applications. Weblinks to free online grant directories (GrantGuru and wa.gov.au) also available on the Shire's website.
1.3 - Emergency services are supported with effective planning, risk mitigation, response, and recovery.	1.3.1 - Work with emergency service stakeholders to ensure the Shire and Volunteers meet WHS standards.	Ongoing	**Upcoming BFAC meeting planned for 27th March to discuss training and WHS for Volunteers. Further meeting planned for August.** LEMC and Bushire Advisory Committee (BFAC) Meetings held 7 September 2023. BFAC meeting tabled new Work Health and Safety Legislation and aims to work through training and PPC/PPE requirements. An MOU with GECZ Shires regarding shared resources during local emergency situations has been developed. NEWROC Shires working on scope to complete an Emergency Services/ Resources Audit.
	1.3.2 - Conduct regular LEMC meetings and exercises.	Ongoing	**LEMC meeting planned for 27th March. Agenda item to discuss/debrief following extended power outages in January.** **Additional meetings scheduled for 27/06, 29/08 & 28/11.** LEMC Meetings held 29/06/2023, 07/09/2023 and 30/11/2023. Desktop exercise undertaken 30/11/2023. Participation in NEWROC Emergency Management Day at Trayning on 15/03/2023 includes case study/exercise.
	1.3.3 - Investigate regional emergency service arrangements. (Policies, procedures, risk management plans).	Ongoing	An MOU with GECZ Shires regarding shared resources during local emergency situations has been developed. NEWROC Shires working on scope to complete an Emergency Services/ Resources Audit. NEWROC Emergency Management Day on 15/03/2023 arose from and part of NEWROC emergency management initiatives discussed at NEWROC meeting on 28/11/2022.
2.1 - Our local economy grows in a sustainable manner.	2.1.1 - Ensure that our planning framework is modern and meets the needs of the relevant zoning stakeholders, such as industry, residential, small business and any emerging opportunities.	Ongoing	**Amendment (#3) to the Koorda Local Planning Scheme No. 3. was initiated by Council at the February 2024 Ordinary Council Meeting to "Amend Table 1 - Zoning Table to modify the permissibility of a 'Grouped dwelling' in a 'Rural' zone from an 'X' use to a 'D' use."** An Application was received from CBH for an Amendment (#2) to the Koorda Local Planning Scheme No. 3. Allocation in 2023/24 Draft Budget to update the Local Planning Scheme to allow for more than one dwelling on a rural land parcel.

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
	2.1.2 - Advocate regionally to reduce economic barriers such as access and reliability of water, electricity, logistics infrastructure and telecommunications.	Ongoing	**Participate and assist NEWROC political advocacy campaign to redress power and telecommunication infrastructure issues highlighted by January storms.** Successful Seroja Resilience Funding Application. Projects/initiatives completed under this scheme; - Purchase of new Fire Tender for the far North of the Shire - Purchase and installation of 5 x 32,000L water tanks to enhance the access of water for bushfire emergencies. - Upgrade of plumbing at the Koorda Memorial Hall, being the second designated Evacuation Centre. Projects still to be completed; - Additional Ablution Block and Generator at Koorda Recreation Centre, being the first designated Evacuation Centre. - Portable Communications Tower - 3 x generators (1 x Health Centre & 2 x Portable) Liaison between Telstra and the Community regarding localised outages.
	2.1.3 - Investigate the viability of a Business/Economy grant program.	On Hold	Following the roll out of the Community Grants Scheme, and review after the first year, feedback will be sought to determine the appetite for any other such grants. Policy to be developed as part of Council's policy review project
	2.1.4 - Promote business network development and collaboration. (e.g. CRC business after dark and Wheatbelt Business Network)	Ongoing	**CEO meeting with local Business Owners on March 26th at Koorda IGA for a meet and greet.** Koorda CRC facilitated Backpacker sundowner function 03/04/2023. Townscape Plan Shire and CRC have met to discuss 'Meet and Greet' function early 2023.
	2.1.5 - Activate the town centre through community inspired street scaping and initiatives.	Ongoing	**Directional Town Signage arrived, and to be installed. Quotes sought for decorative bin covers along main street.** Quotes sought for direction town signage. Draft signage planned as per the 2023/24 Townscaping Budget. Planting of large pots along the parking/tourist area on Railway Street has been undertaken to enhance the area. Staff met with sign writers to look at options for Townsite stack signs and heavy vehicle parking. Assisted with Koorda Community Garden water harvesting and reticulation.
2.2 - Tourism helps to diversify and grow our local economy.	2.2.1 - Contribute to regional tourism marketing campaigns. (e.g. NEWTRAVEL/Wheatbelt Way)	Ongoing	Additional contribution provided to NEWTRAVEL to support regional events officer. NEWTRAVEL currently investigating the viability and framework to provide a local event support coordinator to assist with local events. Continuing support of NEWTRAVEL in 2023/24 Draft Budget. NEWTRAVEL membership continued and meetings attended
	2.2.2 - Work towards a high standard of tourism assets and information. (Yalambee, Caravan Park & tourist information boards and brochures)	Ongoing	**Quotes sought for Yalambee & Caravan Park entry signs. Final works at Caravan Park (Limestone retaining wall and ablution cover) to be finalised before June 2024.** Yalambee and Caravan Park Upgrades entry signage left to complete. At Budget Review, a shelter over the Caravan Park Ablutions will be investigated to ensure there is full walk around cover from the Campers Kitchen out to the last ablutions. Signage will be updated around town as part of the Town scaping Budget Allocation.

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
3.1 - Shire owned facilities are renewed and maintained in a strategic manner to meet community needs.	3.1.1 - Manage Shire Assets sustainably using the Strategic Resourcing Plan.	Ongoing	**Strategic Resourcing Plan to be updated inline with Integrated Strategic Plan review, and will feed into the 2024/2025 Budget.** Allocation in the 2023/24 Budget for the updating of the Strategic Resourcing Plan. Asset Revaluations have included condition reporting to ensure staff can monitor individual asset conditions when considering current and future updates and recommended replacement plans. Significant degree of work on Rec Ground Pavilion upgrade. CWA Hall ceiling works completed and floor coverings now being replaced. 2022/23 Shire Budget adopted 29/06/2022 informed by Strategic Resourcing Plan
	3.1.2 - Develop and implement online user maintenance request system	100%	Continuing community education in the platform available to log requests. Works requests via Shire website now available
3.2 - Safe, efficient, and well maintained road, and footpath infrastructure.	3.2.1 - Continue to improve the road and footpath network by maximising external funding sources and delivering infrastructure projects to a high standard.	Ongoing	Another comprehensive road works program was adopted within the 2023/24 budget. LRCI Phase 4b was announced with Koorda being allocated approx $253k for regional roads, footpath, parking bay projects etc. Construction of a new footpath on Haig Street. Allocation in 2023/24 Draft Budget for a new footpath on Greenham Street (North). 100% of Regional Road Group recoups completed. Roads proposed for RAV network change undergoing MRWA for assessment. Works undertaken on Mulji and Koorda-Kulja Roads. Shire staff commenced a restricted access vehicle research project to assist Council review its existing RAV ratings for local roads. Regional Road Group-supported sealing works completed on Dowerin-Koorda Road and Burakin-Wialki Road.
	3.2.2 - Implement an effective, proactive road maintenance program that is sensitive to industry seasonality.	Ongoing	WSFN Delivery Plan for 2023/2024 includes a budget allocation of $100,000 for the Koorda-Wyalkatchem Road (slk: 11.14 – 17.30) to commence preparation works with clearing permits, road designs & soil testing for future upgrades. Maintenance grading undertaken as required subject to road construction requirements (as per 3.2.1). Urgent gravel road grading works prioritised during harvest 2022.
3.3 - A high standard of sustainable waste services.	3.3.1 - Develop and effectively implement Waste Management and Landfill Rehabilitation Project.	Ongoing	Council Closure Management Plans will be implemented once there is an outcome on a NEWROC Regional Landfill site. Council adopted a Waste Management Plan and Koorda Landfill Closure Management Plan in November 2022.
	3.3.2 - Continue to work towards a Regional Waste solution with NEWROC.	Ongoing	**CEO and Councillors attended field trip at the Bendering Regional Refuse Site in the Shire of Kondinin, and additional visit to the Narembeen Transfer Station to gauge concepts for the NEWROC Regional Waste solution.** At the November 2023 Council meeting, Council endorsed an application by NEWROC to the Federal Government's Regional Precincts Partnership Program for waste management planning. Wyalkatchem Landfill facility (probable NEWROC regional waste site) nearing completion of DWER clearing assessment. NEWROC waste project still under consideration.
3.4 - Conservation of our natural environment for future generations.	3.4.1 - Support renewable energy initiatives and encourage further renewable industry development.	Ongoing	EOI for solar power and battery back up system for the Recreation Centre submitted as a group application with NEWROC. Proposed participation in NEWROC-wide electric vehicle (EV) included in Mar 2023 council budget review. Currently working through NEWROC on its energy project

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
	3.4.2 - Partner with Wheatbelt NRM and DWER for future grant and project opportunities.	Ongoing	Liaison with Wheatbelt NRM to secure free trees to replant dead trees in avenue of trees and trees around town. Participated and promoted DPIRD pest parrot and cockatoo management strategy consultation. DWER and Shire collaborating to install water tank at Mt Collier Dam
	3.4.3 - Increase community awareness and preparedness for the impacts of climate change and its major local risks such as bush fires.	Ongoing	**CEO participated in WALGA online EM-SAP webinar (Emergency Management Sector Adaption Plan) on consideration and requirements for emergency services adapting to climate change impacts.** Discussions at LEMC & Bush Fire Advisory Committee Meetings held 7/09/2023 regarding upcoming bush fire season. Updates to Shire Website to ensure Fire & Emergency Service information is easily accessible. Due to prevailing bush fire risk, prohibited burning period extended by two weeks. NEWROC emergency management day includes briefing and discussion on climate change impacts on NEWROC communities. Promotion of firebreak, total fire ban and harvest and movement ban requirements completed.
4.1 - Open and Transparent Leadership.	4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)	Ongoing	Final audit visit undertaken in Aug/Sept. Quarterly report update on actions taken in regard to the FMR report. Interim Audit undertaken in May. Action Plan for improvements identified in Moore Australia FM & Reg 17 Review to be tabled at Audit Committee and Council Meetings in June. Unqualified ('clean') 2021/22 external audit completed Dec 2022.
	4.1.2 - Identify business improvement opportunities to enhance operational effectiveness. (e.g. implement any recommended actions from audit/OAG reports)	Ongoing	**Continued improvements being worked on by the Executive Management team inline with the Financial Management Review undertaken by an external Consultant in May 2023. 63% of recommendations have been completed, 9% almost complete, 16% commenced and 12% yet to commence.** Continued improvement opportunities identified and implemented as staff work through the FMR Report and recommended actions. Utilising OAG reports and recommendations (Verifying Employee Identity & Credentials) during procedure and policy creation. OAG management letter items referred to Shire administration Dec 2022. 2022 DLGSC Compliance Audit Return to 22/03/2023 Audit and Council meetings.
	4.1.3 - Develop and implement Customer Service Charter & External Stakeholder communication plan.	Ongoing	**Draft Customer Service Charter included in the March 2024 Council Meeting Agenda for Council consideration/endorsement.** Community Engagement Charters are being considered as part of the Local Government Act Reform. The first tranche included a number of important non-electoral changes, some of which are to be implemented on proclamation, but most require the development of regulations and guidance materials before being implemented. These regulations and materials will be created via consultation with the local government sector. Most of these reforms will not be ready for implementation until 2024.

COMMUNITY PRIORITIES	COUNCIL ACTIONS	STATUS	COMMENTS
4.2 - Investment in the skills and capabilities of our elected members and staff.	4.2.1 - Promote continued professional development amongst elected members and staff.	Ongoing	**Two Admin Staff have signed up for a Cert 3 in Local Government being run by WALGA. Elected Member training underway for 2023 Elected Members. Business case to be presented to council for additional senior staff development aligned with role responsibilities.** Creation and implementation of a comprehensive "Councillor Induction Program" for new Councillors. Elected Members attended the 2023 WALGA Convention in September. Continuing Professional Development for Elected Members has been endorsed by the Policy Review Committee and Council in June 2023. Allocation in the 2023/24 Budget for Staff training. Staff Training opportunities identified during annual performance reviews.
	4.2.2 - Progress 'Team Koorda' initiative. (e.g. Workforce Plan)	Ongoing	Introduction of monthly "Crewsletter" in September which goes to all staff members. Staff encouraged to send in any topics they would like considered/project highlights to be included. Monthly updates on Council Decision, upcoming events and other important information. Staff Meeting held in August to go through new Employee Code of Conduct and Employee Policy creation and implementation. Majority of staff participated in corporate skin cancer screening program on 14/03/2023. From 01/01/2023 Shire now under WA Industrial Relations system.
4.3 - Forward planning and delivery of services and facilities that achieve strategic priorities.	4.3.1 - Actively participate in regional collaboration initiatives. (e.g. NEWROC regional subsidiary)	Ongoing	Continued attendance at NEWROC Council & Executive Meetings and Quarterly GECZ Meetings. NEWROC Regional Subsidiary still a work in progress.
	4.3.2 - Regularly report on progress of strategic plan initiatives using a quarterly score card.	Ongoing	Quarterly reports tabled at Audit and Council Meetings, and following endorsement advertised in the Narkal Notes and on the Shire Website.

WORKFORCE OBJECTIVES	ACTIONS/DELIVERABLES	OWNER	DONE	STATUS	COMMENTS
1 - Attracting and selecting the right people	1.1 - Develop an employment brand for the Shire of Koorda.	DCEO	√	100%	Completed 2021/2022.
	1.2 - Provide flexible work arrangements and promote the positive workplace.	EMT	√	100%	Flexible arrangements in place
	1.3 - Develop an appropriate induction and orientation process.	EMT & Payroll	√	100%	New employee packs developed and provided.
2 - Developing a flexible, innovative and capable workforce	2.1 - Encourage employees to identify professional development and training opportunities.	EMT & all employees		Ongoing	**DCEO has drafted Operational Policies for review by EMT on Professional Development** Part of annual performance reviews completed July 2022.
	2.2 - Continually review and upgrade finance and administration systems to improve performance.	DCEO & Finance		75%	**Continued improvements being worked on by the Executive Management team inline with the Financial Management Review undertaken by an external Consultant in May 2023. 63% of recommendations have been completed, 9% almost complete, 16% commenced and 12% yet to commence.** Any improvements that have been identified in the FMR report will be looked into to improve efficiencies. New finance system implementation progressing well. Will monitor Audit Report and recommendations to determine if any improved modules are required in the future.
	2.3 - Encourage all staff to contribute to a workplace culture that values safety and eliminates workplace injuries.	EMT & all employees		50%	**Regional Risk Co-ordinator undertaking an OHS workshop with the Works Crew on 3 April to discuss OHS roles and responsibilities and Safe Work Method Statements.** Code of Conduct adopted. To continue encouraging staff to contribute to workplace culture in regard to workplace health and safety.
3 - Retaining and engaging our valued workforce	3.1 - Provide opportunities for staff to act in other roles that will support their development.	EMT		Ongoing	Ongoing.
	3.2 - Foster and value openness by encouraging effective communication throughout the shire.	EMT & all employees		Ongoing	Introduction of monthly "Crewsletter" in September which goes to all staff members. Staff encouraged to send in any topics they would like considered/project highlights to be included. Monthly updates on Council Decision, upcoming events and other important information. Employee Code of Conduct workshop help with staff 24 July 2023 to understand the changes to the new Code of Conduct adopted 1 July 2023.
	3.3 - Review current meeting structure and introduce meetings that improve performance.	EMT		25%	**Informal meetings currently take place when/if required to ensure all staff members are on the same page for an upcoming event or task. To work on a more structured toolbox/meeting plan as part of the Risk Profile review recommendations.**
	3.4 - Encourage participation in whole of organisation social activities.	EMT & all employees		Ongoing	Well attended and successful (based on comments received) Christmas function on 02/12/2022.
	3.5 - Review our performance management framework and create a simplified performance review process that aligns to our strategic objectives.	EMT & Payroll		75%	**DCEO has drafted a "Performance and Development Review Policy and Procedure" which is to be reviewed by the EMT before Staff consultation and adoption.** Updated performance review templates used for 2023 reviews. To monitor templates to ensure they remain relevant to employees positions. WALGA templates being considered by EMT early 2023
4 - Developing a strategic workforce for improved performance	4.1 - Develop an Employee Code of Conduct.	EMT	√	100%	Employee Code of Conduct adopted 1 July 2023. Staff workshop held in August to go through the Code of Conduct and new Employee Secondary Employment Policy.
	4.2 - Develop position-based information that includes job task instructions, key contacts, and a calendar.	EMT		50%	Comprehensive procedures exist for majority of tasks being undertaken by the Admin team. As part of the Risk Profile, works will commence on developing position based information for the Outside crew. Key contact lists are available throughout the organisation, and a corporate calendar exists for important events.
	4.3 - Develop succession plans for key roles.	EMT		25%	Recent vacancies and appointments have attracted a younger demographic
	4.4 - Develop a contemporary suite of human resource policies and procedures.	EMT & Payroll		50%	**The DCEO has drafted the below policies for consideration by the EMT before referral to the staff for comment prior to adoption.** **- Annual Leave & Long Service Leave Management** **- Disciplinary Policy** **- Discrimination, Harassment and Bullying Policy** **- Employee Recruitment and Selection** **- Grievance Policy** **- Performance and Development Review Policy and Procedure** **- Performance Improvement Policy** **- Social Media - Employees** HR forms have undergone a brand refresh aligning with WALGA templates to ensure consistency and relevancy. Being considered as part of Council's policy review project. Policy manual split up to separate "Council" and "Organisational/Staff" policies. Once the Council Policy Review is complete, staff will undertake a review of the Organisation/Staff Policy Manual and use OAG Reports/Recommendations and WALGA Policy templates to ensure current policies are contemporary and compliant.

Contents

KEY

Completed
Almost Complete
Commenced
Yet to Commence

Changes since last reporting period

6.2.15b - General Policy Actions (Operational/Staff policies)	Commenced → Almost Complete
6.2.18 - Internal Control Policy	Commenced → Almost Complete
7.1.2 - Business Continuity Disaster Recovery Plan	Yet to Commence → Completed
8.4.1 - Community Complaints Procedures	Yet to Commence → Almost Complete
	Yet to Commence → Commenced → Almost Complete → Completed

6.2.6 - Payments To Councillors Policy No: C3

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	17/04/2023	Elected Member Entitlements Policy updated and endorsed by Policy Committee 17/04/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623 and practices updated.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Payments To Councillors Policy No: C3	Policy to outline the support that will be provided to council members through the provision of equipment, payment of allowances, reimbursement of expenses incurred.	6.2.6

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The policy sets out an allowance in lieu of reimbursement for information technology expenses. The amount set by the policy does not align with the amount set at the most recent review by Council, and does not align with the allowances paid to elected members for ICT expenses.	Invalid or Ineffective Policy, Compliance Breach	Review and update the policy, ensuring alignment is maintained with the provisions of the most recent determination published by the SAT. Consider limiting the level of detail within the policy to support the review of allowances, fees and payments to elected members as resolved by Council annually.

6.2.10 - Purchasing Policy No: F16

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	Outdated policy supplied during review process. The updated Purchasing Policy which was adopted 16/09/22 included contract variations as per point two in the "Mitigation and Management Strategy." An updated Purchasing Policy Draft was endorsed by Policy Committee 12/06/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623 and practices updated.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Purchasing Policy No: F16	Policy providing a best practice approach and procedures for purchasing. Ensure consistency for all purchasing activities that integrates with all operational areas. Requires compliance with the Local Government Act 1995 and Local Government (Functions and General) Regulations 1996.	6.2.10

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	**High**	**Prioritised action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Authorisation for a sole source of supply arrangement considered under the policy is not defined. The policy provides some direction regarding contract variations and extensions, however provides limited guidance where associated price changes change the purchase value threshold. The policy should ensure appropriate controls exist to minimise opportunities to circumvent purchasing threshold requirements through application of variations and extensions. Purchasing requirements for procurement of goods or services in accordance with the exemptions under Local Government (Functions and General) Regulations 1996 Regulation 11(2), are not consistent within the policy. The CEO is required to ensure controls exist for all purchases including those made using these exemptions. It is noted the practice of testing the market through sourcing multiple quotations when using the exemptions is often occurring, and the policy should be updated to reflect the expectation and requirement, regardless of whether the quotations are being sought from pre-qualified suppliers, WALGA Preferred Supply Contracts or other suppliers. The policy makes reference to pre-qualified suppliers and instances where pre-qualified suppliers are to be given priority for purchasing activities. This	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Amend the policy to provide the following: • Amend policy to require CEO approval under sole source of supply arrangements, and to reference the risks and control environment where considering these arrangements. • Consideration to purchasing requirements for the issuing of contract variations and extensions should be included to circumstances where the contract value increase over a policy threshold level, due to the variation or extension. • Amend purchasing requirements for procurement of goods or services to be consistent regardless of where the quotations are being sought from, including those made under the exemptions under Local Government (Functions and General) Regulations 1996 Regulation 11(2). • If a separate prequalified supplier policy is not intended to be developed and adopted, references to pre-qualified suppliers should be removed from the policy to avoid confusion and non compliance in executing policy requirements. • Publish the current, up to date purchasing policy on the official local government website as required by legislation.

may cause confusion for users of the policy. The Shire do not have a policy relating to pre-qualified suppliers, and entering into such an arrangement may not comply with legislation. The current policy is not published on the official local government website as required by legislation.		

6.2.14 - Appointment of Acting Chief Executive Officer Policy E5.8

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	18/10/2023	New draft policy to incorporate recommendations. To be endorsed by policy review committee before going to Council for adoption.
				An updated Purchasing Policy Draft was endorsed by Policy Committee 18/10/23. Tabled at Council on 18/10/23. Policy adopted as per RES 171023.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Appointment of Acting Chief Executive Officer Policy E5.8	Policy to provide for the appointment of a suitably qualified Acting CEO during limited absences of the Chief Executive Officer, in accordance with the provisions of the *Local Government Act 1995.*	6.2.14

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	**High**	**Prioritised action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The current policy provides for the appointment of an Acting CEO for period not exceeding six weeks. It does not address the following matters as required by legislation: • Scope to determine 'suitably qualified' persons to act as CEO; • Requirements in the event appointment of an Acting CEO will be required to exceed a term of four weeks; and • The amount of remuneration to be paid to an Acting CEO is not detailed within this policy. This presents a risk of legislative non-compliance due to a payment to an acting CEO not being in line with the salary bands set by the Salaries and Allowances Tribunal (SAT).	Invalid or Ineffective Policy, Compliance Breach	Review and update the policy to sufficiently address compliance with section 5.39C of *the Local Government Act 1995* and publish on the Shire's website.

6.2.19 - Ongoing Elected Member Professional Development Policy

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	Continuing Professional Development Policy was endorsed by Policy Committee 12/06/23. To be tabled at Council on 28/06/23. **Policy adopted as per RES 120623 and practices updated.**

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Ongoing Elected Member Professional Development Policy	A policy to ensure equitable access to ongoing professional development and training opportunities to enable elected members to fulfil their function and perform the duties required of them under the Local Government Act 1995.	6.2.19

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	**High**	**Prioritised action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
At the time of our review, no policy on Ongoing Elected Member Professional Development had been adopted by Council.	Invalid or Ineffective Policy, Compliance Breach	Develop and adopt a policy for Ongoing Elected Member Professional Development to comply with section 5.128 of the Local Government Act 1995. Publish the policy on the Shire's website as required.

7.1.1 - Code of Conduct for Employees, Volunteers and Contractors

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO	Yes	Yes	17/03/2021 - Elected Member Code of Conduct 30/03/2023 - Employee Code of Conduct 18/07/2023 - Email confirming adoption of Employee Code of Conduct. Uploaded to website.	• The current version of the code of conduct for council members, committee members and candidates (as adopted by Council on 17 March 2021 as per Resolution No. 160321) was published to the Shire's website on 30 March 2023 and may be accessed on the Shire's website at https://www.koorda.wa.gov.au/council/council-policies-and-procedures/code-of-conduct.aspx • The preparation and implementation of an interim code of conduct to be observed by employees of the local government was completed on 30 March 2023 as evidenced by the attached copy of an email sent to all Shire employees. In addition, a copy of the Interim Shire of Koorda Code of Conduct for Employees was published on 30 March 2023 accessible at https://www.koorda.wa.gov.au/documents/20230/shire-of-koorda-interim-code-of-conduct-employees The adoption of an interim Shire of Koorda Code of Conduct for Employees (the Code) was in the interests of fairness, transparency and particularly clauses 1.4 (Our Values) and 1.5 (Our Commitment to Each Other and Our Community) of the Code, on a 3-month basis (i.e., to 30 June 2023) to allow for employee consultation, comment, any amendment and leading to adoption (and subsequent website publication) of a final version from 1 July 2023. Email sent to all employees with adopted "Code of Conduct - Employees" on 18/07/2023 with draft operational policy "E - Employee Secondary Employment"

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.1	Code of Conduct for Employees, Volunteers and Contractors	To provide guidance to employees, of enforceable rules and requirements as prescribed in relevant legislation.	7.1.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	**High**	**Prioritised action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Regulations gazetted on the 3 February 2021 introduced minimum requirements for an Employee Code of Conduct and introduced a model Code of Conduct for Council Members. At the time of our review, the Code of Conduct for Employees had not been developed as required (by 3 May 2021), with the existing Code of Conduct still being utilised for employees.	Failure to identify risks or adequately treat identified risks. Compliance breach	Develop a new Code of Conduct for employees and contractors as required by legislation and undertake a re-induction with all employees. Ensure the updated Code of Conduct is published on the official local government website as required by section 5.51A of the Local Government Act 1995.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				To work with ICT Providers in drafting and implementing an ICT Strategic Plan.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.1	ICT Strategic Plan	Plan to guide the future development and delivery of ICT services and address the handling of ICT disaster recovery.	7.1.4

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
An ICT Plan highlighting and addressing ICT risks and how they are to be addressed was not available for inspection. Presently a single consultant is engaged to provide IT support services and advice regarding security, etc. A high level of risk exists by engaging a single entity to provide all IT services.	Lack of strategic direction for implementation of internal controls.	Develop an ICT Strategic Plan, identifying and documenting key ICT risks, along with the treatments to reduce the risk to an acceptable level. Utilise the strategy to assist in considering the risks of utilising one single IT provider, and to assist in developing a scope to articulate service level agreements for a range of IT services to be potentially issued to different providers. Consider implementation of routine review and verification of skills, competencies, qualifications and experience for IT service providers.

7.2.1 - Risk Management Procedures

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	Yes	Yes	Policy - 28/06/23 LGIS workshop - 21/09/23 Strategy	New Risk Management Policy to be adopted by Council 28/06/23. Risk Management Framework/Strategy tabled at the Audit & Risk Committee Meeting held 18/12/2023 and adopted by Council on 18/12/2023 as per Resolution 161223.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.2	Risk Management Procedures	Procedures and practices to set out a uniform approach to the identification, assessment, management, reporting and monitoring of risks.	7.2.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	**High**	**Prioritised action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Risk management activities currently undertaken are largely undocumented with existing procedures based on a superseded risk management standard. These activities are sometimes performed independently within individual departments which may not align with desired risk management practices	Failure to identify risks or adequately treat risks	Risk management procedures be updated, and a process developed in accordance with any update to the risk management policy to ensure procedures align to the policy. Communicate throughout the organisation any updates to risk management procedures and processes to assist with routine and consistent applications in accordance with adopted policy. A key function of the Audit and Risk Committee should be to review updates to risk reports, as well as to monitor and evaluate risks, particularly where changes occur. Risk reports and updates should be routinely reported and reviewed by the Audit and Risk Committee.

7.2.12 - Electronic Banking Transactions

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	15/06/2023	Further procedures have been created to ensure compliance with the 15-minute window between audit trail production and ABA upload to the bank. Additional receipt printed from banking transaction to show time stamps to marry up with the audit trial creation.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.2	Electronic Banking Transactions	Process to reduce opportunity for fraudulent activity with electronic banking.	7.2.12

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	**High**	**Prioritised action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted access to the ABA file from the time of generation to the time of upload to the bank is not adequately restricted, with a limited verification process undertaken to ensure the ABA file is unmodified when uploaded to the bank. This presents a risk where fraudulent manipulation of the ABA file may occur.	Breakdown of internal controls, financial and fraud risk	Improve controls to minimise the risk of electronic banking details being fraudulently manipulated through secure storage of ABA banking files. Controls should exist to restrict access to these files, and to detect and prevent any unauthorised changes being made.

7.2.13 - Changes to Banking Details

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Finance Officers	Yes	Yes	01/05/2023	Creditor Update and Application Form has been amended to include a call back to confirm bank details for new suppliers, and for any updates, a call back using phone details on record. Audit Trails are produced with each creditor pay run to confirm details of any changes and is reviewed by two officers. The DCEO produces an audit trail on a monthly basis as per end of month processes and verifies changes and details.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.2	Changes to Banking Details	Controls to validate banking change requests.	7.2.13

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	**High**	**Prioritised action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We identified weaknesses in the formal procedure to change employee and supplier banking details due to some limitations to segregation of duties.	Breakdown of internal controls Controls reliant on the capability and honesty of staff, financial and fraud risk	Formal procedures relating to changes to banking details for employees and creditors should be updated to ensure sufficient controls exist in both substantiating the change request and the changes performed within the Shire's ERP system. Review and update procedures to ensure the following matters are appropriately considered, documented and controls are adequate to: • Validate the change request and its origin; • Authority exists for the change request; and • Validate and control the changes once completed.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				Cash handling procedures to be written. As per the planned Risk Workshop with LGIS, cash handling will be identified in the register for solutions to reduce/mitigate any likely risks. A draft Risk Management Strategy will be recommended for adoption to determine the likelihood, consequences and risk of various Council activities to assist staff in determine the correct level or risk management per activity.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.2	Security Controls for Cash Handling	Procedures and systems for the handling of cash at Shire facilities.	7.2.18

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Security controls for cash held at various facilities are considered inadequate. Controls are not consistently documented to ensure appropriate review and authorisation processes occur in relation to the management and handling of cash by staff and contractors.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks, financial and fraud risk	Ensure access to any cash held is restricted only to authorised personnel through secure storage. Implement appropriate documented procedures and controls for cash maintained by staff and / or third parties (such as contractors). Processes should also include reference to insured amounts relating to cash, to ensure adequate insurance levels are maintained relating to cash.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Records				The Shire's Record Keeping Plan was updated and approved (by State Records) in June 2020/ This RKP is to be reviewed every five years, or earlier if considered necessary. As part of the Council policy review and update, the current Record Keeping Policy and associated procedures will be reviewed.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.2	Record Keeping Practices	To demonstrate compliance of record keeping systems and practices with legislative requirements.	7.2.24

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	**High**	**Prioritised action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Staff representations indicate electronic records are stored in various locations such as shared drives, rather than the Shire's electronic document and records management system (EDRMS). Where compliance with required record keeping controls is low, information may become compromised where deletions, loss and compromised security or confidentiality of records may occur. Based on our enquiries with staff, no regular refresher training for the use of the records system is currently in place to support and direct staff to the appropriate procedures to save records in accordance with the Shire's record keeping plans and policies. This may increase risks associated with compliance with required record keeping controls. Where compliance with required controls is low, information may become compromised in that deletions, loss and compromised security or confidentiality of records may occur. Control procedures within the EDRMS relating to record preservation and disposal of records are considered inadequate. Current controls are heavily reliant on staff awareness of errors within the EDRMS generated disposal dates, and application of manual system override and review to manage compliance.	Breakdown of internal controls, Failure to identify risks or adequately treat identified risks, compliance breach	Review, update and communicate procedures for the record keeping practices and enforce individual accountability for compliance with established procedures. Where compromised controls relate to software errors, enforcement of contract obligations and service delivery should be undertaken as a minimum. If the Shire's EDRMS is not correctly generating record disposals, urgent consideration should be given to alternative programs or controls to provide an appropriate level of review to detect errors and ensure compliance with disposal of vital records.

7.3.1 - Employee Identity and Credentials

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Payroll	Yes	Yes	01/07/2023	WALGA & OAG templates used to create Shire of Koorda new employee forms. OAG & WALGA Guidelines downloaded. DCEO & Payroll Officer working to create new induction forms and checklists to ensure verification undertaken with new employees. Areas identified as part of Workforce Plan 2022-2025 (1.3, 4.2 & 4.4)

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.3	Employee Identity and Credentials	Systems and controls for screening of new employees and monitoring existing employees for changes in their circumstances which may impact their employment.	7.3.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Practices and procedures for verifying employee identity, right to work in Australia, verification of employment history and qualifications are not consistently applied or documented.	Breakdown of internal controls Controls reliant on the capability and honesty of staff	Develop, implement and maintain appropriate policies and procedures to reduce the risk of unqualified or unsuitable staff being employed by the Shire, in line with the Western Australian Auditor General's Report in June 2019 relating to Verifying Employee Identity and Credentials.

8.2.2 - Contracts Register

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				To explore contract registers and look at creating a register to track current contracts.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	8.2	Contracts Register	Provide a record of contracts entered into by the Shire.	8.2.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	**High**	**Prioritised action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A contracts register was not available for our inspection detailing the status of contracts held by the Shire.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability and honesty of staff.	Maintain a register to record details of all contracts (current and expired) and their status in a form to assist with ensuring contracts are monitored and actioned as required and reflecting the value of the contracts.

8.2.4 - Financial Interest Register

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/ DCEO/ Governance	Yes	Yes	01/06/203	Noted. Section highlighted to ensure it is not missed on form in the future. WALGA procedure template downloaded and will be followed for annual returns, and any primary returns required following the upcoming Council Election and delegation changes. All details entered properly and checked prior to acknowledgement for returns received for the period ending 30 June 2023.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	8.2	Financial Interest Register	Records details required under the Act relating to financial circumstances of relevant persons.	8.2.4

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	High	Prioritised action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted primary returns were completed for three relevant persons where the returns did not record start dates. We were unable to verify the returns have been completed within three months of the documented start date.	Breakdown of internal controls, Compliance breach	Establish procedures to ensure all returns are properly completed at the time of providing acknowledgement of receipt of the returns.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO	Yes	Yes	17/05/2023	Delegations register was adopted by Council on 17/05/2023 as per Resolution 090523. Letters issued to staff regarding delegations. Delegation Register report included in Councillor Information Report presented to Council following Council Meetings.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	8.2	Delegation Register	Statutory register of delegations of authority.	8.2.5

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Likely	Moderate	Moderate	Moderate	**High**	**Prioritised action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The review/amendment history recorded within the delegations register has not been updated to note most recent reviews. Our testing identified a number of issues with several delegations. We noted common occurrences where: • The delegation is suitable for 'acting through'; • The delegation replicates existing policies (and detail within each may cause conflict between the delegation and the policy); • The delegation is not a decision or power of Council; and • The delegation contains information not aligned with relevant current legislation. Several CEO sub delegations are included to an officer. The individual currently performing the duties noted within the delegation is contracted, and is not an employee of the Shire, therefore cannot be delegated authority the Local Government Act 1995. The formatting and presentation of delegations is inconsistent and presented in alternative formats for some delegations. Maintaining a consistent format across all delegations allows for better controls for their review and maintenance.	Breakdown of internal controls, Failure to identify risks or adequately treat identified risks. Invalid Delegation	Following review of Delegations by Council, update the latest 'history' date on each delegation to provide an accurate record of when the delegation was reviewed, amended and adopted. Review and update the delegations register to ensure delegations are appropriate and consistent with relevant legislation. Amend and update to ensure delegation and policy limitations are aligned. Systems and procedures should be in place to ensure consistent alignment to policies and other external references is achieved during reviews. Review the register of delegations to ensure all delegations made to the CEO and employees are correctly recorded as required by section 5.46(1) of the Local Government Act 1995. Review and amend delegations to maintain a consistent format and structure across all delegations.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	Policy Change and Review Policy endorsed by Policy Committee 12/06/2023. To be tabled at Council on 28/06/2023. Policy adopted as per RES 120623.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Policy Change and Review Policy No: A15	Routine review of Policies to help ensure they remain current.	6.2.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Policies are required to be reviewed biennially by Council, following each ordinary local government election, to help ensure they remain current. The policy manual has not undergone a review as required.	Invalid or Ineffective Policy, Compliance Breach	Following review of policies by Council, continue to maintain document control history on the policy to provide evidence and an accurate record of when the policy was reviewed, amended and adopted. Review systems and processes to ensure policy reviews occur as set out by the policy, and to maintain compliance with legislation for specific policies as required.

6.2.2 - CEO Performance Review Policy No: A21

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	17/04/2023	CEO Performance Review Policy endorsed by Policy Committee 17/04/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	CEO Performance Review Policy No: A21	Framework to provide effective communication between an employee and employer to measure performance, identify training needs and improve effectiveness and efficiency in the workplace.	6.2.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Linkages between the policy and adopted model standards relating to CEO performance reviews are not clear. It is noted the model standards were adopted in March 2021, however the policy has not been updated to align with the adopted model standards.	Invalid or Ineffective Policy, Compliance Breach	Review the policy to ensure alignment with adopted model standards. Alternatively, consider rescinding the policy if adopted model standards provide the required guidance.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Policy Review Committee	Yes	Yes	18/10/2023	Public Question time included in "Council Meeting System" Policy endorsed by Policy Committee and Council on 18/10/2023. RES 171023.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Public Question Time Policy No: A22	To provide a process which will address questions by the public in a timely manner.	6.2.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The process for public question time within the current policy (adopted 19 July 2000) does not align with all requirements of the Shire's Standing Orders Local Law 2017.	Invalid or Ineffective Policy, Compliance Breach	Update the policy to align with the Shire's Standing Orders Local Law 2017.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Policy Review Committee	Yes	Yes	28/06/2023	Section 3.3 of Policy "Elected Member Entitlements" covers IT Equipment for Elected Members. In regard to ICT, other FMR Actions are more specific to; Strategy, Disaster Recovery, Security and Risk. As per Resolution 041122 from the November 2022 Council Meeting, this action item will be incorporated as part of the Policy Review Progress. As Staff and Policy Review Committee are currently undertaking a full Policy Manual Review, all policies will be looked at, and recommendations from the FM & Reg 17 Review Report will be considered when drafting policy amendments/changes.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	IT Equipment Including Tablets, Smart Phones and Computers Policy No: A44	Policy to guide the future delivery of ICT services and equipment needs.	6.2.4

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Policy content may be outdated and therefore not sufficient to address current ICT risks.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Review and update policy content to align to risks, and future needs of the Shire's ICT environment. Development of an ICT Strategic Plan may assist to identify relevant policy inclusions.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	17/04/2023	Internet, Email Usage and Access to IT System Policy endorsed by Policy Committee 17/04/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Email Use Policy No: A45	To ensure that the Shire's investment in computer hardware, software and services is used in the most productive manner to the greatest possible benefit of the Shire.	6.2.5

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Content of policy does not adequately consider current ICT risks and does not adequately provide for acknowledgement or acceptance of conditions of usage.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Review and update the policy to a more general ICT usage policy and ensure all users agree to the usage terms and conditions. Systems and controls may be required to monitor policy acknowledgement / acceptance, and to integrate the policy into general operating procedures and record keeping requirements.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Policy Review Committee		Yes	November 2022	As per Resolution 041122 from the November 2022 Council Meeting, this action item will be incorporated as part of the Policy Review Progress. As Staff and Policy Review Committee are currently undertaking a full Policy Manual Review, all policies will be looked at, and recommendations from the FM & Reg 17 Review Report will be considered when drafting policy amendments/changes. Policy mostly drafted for referral to Policy Review Committee.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Investments Policy No: F1	To adopt a prudent approach to investments, in full compliance with all statutory requirements.	6.2.7

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The policy contains a reference to fair value accounting and asset valuations, and it is unclear what alignment the statement has to investments.	Invalid or Ineffective Policy, Compliance Breach	Review and update the policy to provide for investments to align with regulatory requirements, and to include appropriate considerations to monitor and support control procedures required by Regulation 19 of the Local Government (Financial Management) Regulations 1996.

6.2.8 - Asset Valuations in Accounts Policy No: No: F11

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	28/06/2023	To propose rescind at Council on 28/06/2023

Policy rescinded as per RES 140623. |

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Asset Valuations in Accounts Policy No: No: F11	To ensure compliance with Fair Value Regulations while keeping costs at a minimum.	6.2.8

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	**Planned action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Formalisation of policies relating to asset accounting may result in a conflict with the Australian Accounting Standards. To avoid conflict with the standards and legislation, the policy should not include legislative and standards requirements and should enhance these requirements or provide a policy decision where an accounting standard allows a policy choice.	Invalid or Ineffective Policy, Compliance Breach	Consider rescinding the policy and adopt accounting policies annually within the annual statutory budget.

6.2.9 - Review of Financial Management Systems Policy No: F15

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	28/06/2023	To propose rescind at Council on 28/06/2023 Policy rescinded as per RES 140623.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Review of Financial Management Systems Policy No: F15	To keep abreast of technological change.	6.2.9

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The policy statement provides for the CEO to negotiate with Council's auditors to review financial management systems every four years. The review frequency required by legislation is every three years. To avoid conflict with legislation the policy should not restate legislative requirements, but rather should enhance these requirements.	Invalid or Ineffective Policy, Compliance Breach	Rescind the policy.

6.2.11 - Corporate Credit Card Use Policy No: F18

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	Corporate Purchasing Card Policy endorsed by Policy Committee 12/06/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Corporate Credit Card Use Policy No: F18	Policy to regulate the use of corporate credit cards issued to employees.	6.2.11

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The limit stated within the policy relating to the CEO's credit card does not align with the card limit noted during our testing. Where appropriate invoices / receipts to support card transactions are not available, the policy sets out how income tax credits are to be managed relating to credit card transactions. The policy does not however set out how those purchases are to be substantiated, reported, reviewed and authorised where a valid tax invoice is not available. The policy contains a specific reference to a set monthly bank / credit card charge. Detailed reference of this nature within the policy may result in the policy becoming outdated and non-compliant as changes to bank fees occur.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Amend the policy to ensure alignment with current practices. When reviewing the policy, consider the required level of detail to be specified within the policy to address relevant identified risks. Update the policy to include guidance to support purchases where a valid tax invoice is not available. This should include appropriate consideration to identify the purchase and provide for robust control and review processes prior to payments being deducted through automated bank payments. Review the policy to remove detailed references where appropriate, to minimise the risk of policy non-compliance and outdated references.

6.2.12 - Risk Management Policy No: R4

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	Risk Management Policy endorsed by Policy Committee 12/06/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Risk Management Policy No: R4	Policy to set out the Shire's approach to articulate its commitment to Risk Management.	6.2.12

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The current policy is based on a superseded risk management standard AS/ NZ ISO 31000:2009.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Develop and adopt a risk management policy to align to Risk Management Standard ISO 31000:2018.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	28/06/2023	Have provided access to up to date policies of Council. Indexing of policies improved and published on the website. A new page on the Shire Website has been created for updated policies. Once the policies are updated and adopted, they will be uploaded to the website as per the below link. https://www.koorda.wa.gov.au/council/council-policies-and-procedures/policies.aspx

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Policy Publication	To provide access to current and consolidated policies of Council.	6.2.13

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Some adopted policies are maintained individually in a folder on a shared server drive, rather than in consolidated policy manual document. We also noted not all policies of Council are published on the official local government website as required by legislation. The formatting and presentation of policies is inconsistent and presented in alternative formats within different policies. Maintaining a consistent format across all policies allows for better controls for their review and maintenance.	Invalid or Ineffective Policy, Compliance Breach	To provide access to up to date policies of Council, improve the indexing of policies for better identification and access. Publish policies on the Shire's official website as required by regulation 29C (2)(c) of the Local Government (Administration) Regulations 1996. Review and amend policies to maintain a consistent format and structure across all policies.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Policy Review Committee	No	Yes		As per Resolution 041122 from the November 2022 Council Meeting, this action item will be incorporated as part of the Policy Review Progress. As Staff and Policy Review Committee are currently undertaking a full Policy Manual Review, all policies will be looked at, and recommendations from the FM & Reg 17 Review Report will be considered when drafting policy amendments/changes.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	General Policy Actions	To set out parameters for the implementation of policies.	6.2.15a

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted the content of several council policies which may be operational in nature. Council policies are not necessarily intended to provide direction on how different operational functions are to be executed as these are the responsibility of the CEO. Some policies where this may occur includes: • A1 Administrative Structure; • A2 Record Keeping; • A12 Sexual Harassment; • A32 Approval to the Use of Sale of Liquor; • A34 Car Rallies; • A36 Dog Control – Authorisations Under the Dog Act 1976; • A43 Plant, Equipment and Vehicle Purchases; • A44 IT Equipment Including tablets, smart phones and computers; • A45 Email use; • A46 Internet and WIFI/LAN use; • A48 Social Media Policy; • B2 Bush Fire Prosecutions; • B3 Bush Fire Courses; • B4 Bush Fire Permits; • B5 Fire Control Officers; • B6 Harvesting Ban Officers; • B7 Harvesting Ban Procedure; • B9 Extension of Burning Periods; • B10 Banning of Cooking and Campfires within the Shire of Koorda; • B11 Bush Fire – Burning to Protect Dwellings; • B12 Bush Fire Fighting Equipment – Financial Assistance;	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Review and update these policies to consider the appropriate separation of the roles of the council and the CEO. Consider review and update of policies to articulate the strategic direction of Council, particularly where legislation does not provide such direction.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	No	Yes	01/03/2024	**The DCEO has drafted the below policies for consideration by the EMT before referral to the staff for comment prior to adoption. The EMT are meeting 19/03/2024 to consider the draft policies before moving to the next step of consultation with the Staff prior to adoption.** - **Annual Leave & Long Service Leave Management** - **Disciplinary Policy** - **Discrimination, Harassment and Bullying Policy** - **Employee Recruitment and Selection** - **Grievance Policy** - **Performance and Development Review Policy and Procedure** - **Performance Improvement Policy** - **Social Media - Employees** As per Resolution 150623 all policies relating to Staff/Operations were transferred out of the Council Policy Manual and into an "Operation Policy Manual" for review and updating by the EMT.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	General Policy Actions	To set out parameters for the implementation of policies.	6.2.15b

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted the content of several council policies which may be operational in nature. Council policies are not necessarily intended to provide direction on how different operational functions are to be executed as these are the responsibility of the CEO. Some policies where this may occur includes: • B13 Bush Fire – Roadside Burning; • B14 Control of Fires – Forward Control Points; • B15 Bush Fire Radio and Call Out Networks; • C15 Annual Christmas Employee Functions; • E1 Police Clearance Checks; • E2 Medical Clearance Checks; • E3 Employee Incentives; • E4 Employee Use of Council Property; • E4a Employee Use of Council Property - DCEO/MoFA Administration Vehicle; • E5 Leave – Outside Workforce; • E6 Gratuitous Payments to Employees;	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Review and update these policies to consider the appropriate separation of the roles of the council and the CEO. Consider review and update of policies to articulate the strategic direction of Council, particularly where legislation does not provide such direction.

• E7 Employee Annual Christmas Bonus; • E8 Employee Terms and conditions; • F2 Payments of Accounts; • F12 Provision for Long Service Leave and Sick Leave; • F14 Rates – Procedure of Collection; • P3 Conditions of Hire to be acknowledged; • P5 Swimming Pool Opening Times; • P10 Playground Equipment; • R1 Occupational Safety, Health and Welfare;		

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Policy Review Committee	No	Yes		As per Resolution 041122 from the November 2022 Council Meeting, this action item will be incorporated as part of the Policy Review Progress. As Staff and Policy Review Committee are currently undertaking a full Policy Manual Review, all policies will be looked at, and recommendations from the FM & Reg 17 Review Report will be considered when drafting policy amendments/changes.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	General Policy Actions	To set out parameters for the implementation of policies.	6.2.15c

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted the content of several council policies which may be operational in nature. Council policies are not necessarily intended to provide direction on how different operational functions are to be executed as these are the responsibility of the CEO. Some policies where this may occur includes: • R3 Injury Management and Rehabilitation; • R5 Consultation and Communication; • R7 Contractor Management; • R8 Volunteer Management; • S1 Safety and Health; • S2 Personal Conduct; • S3 Personal Protective Equipment; • S4 Road Works; • S5 Plant and Equipment Responsibilities; • S6 Use of Equipment; • S7 Tree Pruning; • S8 Drugs and Alcohol; • W7 Private Works; and • W8 Private Works – Service/Sporting Clubs.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Review and update these policies to consider the appropriate separation of the roles of the council and the CEO. Consider review and update of policies to articulate the strategic direction of Council, particularly where legislation does not provide such direction.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Policy Review Committee	No	Yes		As per Resolution 041122 from the November 2022 Council Meeting, this action item will be incorporated as part of the Policy Review Progress. As Staff and Policy Review Committee are currently undertaking a full Policy Manual Review, all policies will be looked at, and recommendations from the FM & Reg 17 Review Report will be considered when drafting policy amendments/changes.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Policy Reference to Legislation and External Information	To support the link between Council policy, legislation and other information sources.	6.2.16a

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted several policies contain specific detail relating to legislation and other external references, including: • A2 Record Keeping; • A13 Media Statements/Interviews; • A14 Instruments of Delegation; • A15 Policy Change and Review; • A21 CEO Performance Review; • A24 Electors Meeting Date; • A35 Permit Vehicle Approvals; • A39 CEO to Enforce Act; • A40 Exercise Powers Under Part 3; • A47 Meeting attendance – CEO Matters; • B8 Burning Periods; • B9 Extension of Burning Periods; • B15 Bush Fire Radio and Call Out Networks; • C1 Councillor Information Requirements; • E8 Employee Terms and conditions; • F2 Payments of Accounts; • F3 Amending the Rate Record; • F9 Community Recreation Facilities Funding; • F15 Review of Financial Management Systems; • F16 Purchasing Policy; This practice may result in conflict between the policy and legislation or guidance in the instance of a change in legislation, guidance, or other external references. We noted a number of policy references are currently outdated in their current policy format.	Invalid or Ineffective Policy, Compliance Breach	Update policies to remove specific and / or detailed references to legislation and other external references to assist with appropriate alignment and consistency in Council policies is maintained.

6.2.17 - Legislative Compliance Policy

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	Legislative Compliance Policy endorsed by Policy Committee 12/06/23. To be tabled at Council on 28/06/23. Policy adopted as per RES 120623.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Legislative Compliance Policy	A policy to evidence Council's commitment to balancing the cost of legislative compliance with the extent of compliance requirements, and its importance to the organisation.	6.2.17

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Currently, no policy on internal legislative compliance has been adopted by Council.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	Development and adoption of a legislative compliance policy may help formalise Council's commitment and approach to legislative compliance.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Governance Committee	No	Yes	02/02/2024	**Draft policy drafted for consideration at next Governance Committee meeting.**

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	6.2	Internal Control Policy	A policy to evidence Council's commitment to balancing the cost of internal controls with the extent of the control environment and their importance to the organisation.	6.2.18

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	**Planned action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Currently, no policy on internal controls has been adopted by Council.	Failure to identify risks or adequately treat risks, Invalid or Ineffective Policy	We suggest an internal control policy be formulated and adopted to formalise Council's commitment and approach to internal controls, based on a risk management process.

7.1.2 - Business Continuity Disaster Recovery Plan

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	08/01/2024	**Draft Business Continuity and Disaster Recovery Plan is tabled for consideration at the March 2024 Audit & Risk Committee meeting for referral to Council as per Item 9.5 in the March 2024 Ordinary Council Meeting agenda.**

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.1	Business Continuity Disaster Recovery Plan	Plan to facilitate organised decision-making in the event of a major incident impacting the Shire's ability to continue normal operations.	7.1.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	**Planned action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A Business Continuity Plan was not available for our review. A Disaster Recovery Plan has been developed, primarily focussed on ICT systems. Although ICT systems are an important element to business recovery in the event of a major business disruption, it is only one element to be considered within business continuity planning.	Failure to adequately manage a business disruption event Failure to identify risks or adequately treat risks	Develop a Business Continuity Plan to include business continuity considerations other than ICT systems. The plan should facilitate organised decision making in the event of any major disruption impacting the Shire's ability to continue normal operations, with testing involving relevant and key personnel to ensure validity of the identified risks and treatments within the plan.

7.1.3 - ICT Disaster Recovery Plan

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT/IT Consultants				**IT Disaster Recovery Plan exists, however to move from Adequate to Effective, the Plan requires testings to ensure it is relevant and applicable.**

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Entity Wide	7.1	ICT Disaster Recovery Plan	Plan to address the handling of ICT disaster recovery.	7.1.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
An ICT Disaster Recovery Plan has been prepared and was last reviewed in August 2020. At the time of this review, the plan had not yet been tested. The risk assessment within the plan identifies several risks. It is not evident from the plan what risk management framework was utilised for the assessment of the risks. Risk treatment plans to reduce risk levels are considered in the plan, however there is no evidence to indicate that these actions have been undertaken or progressed further.	Failure to adequately manage a business disruption event Failure to identify risks or adequately treat risks	Review and update content of the Disaster Recovery Plan to ensure relevancy and currency to the Shire. Maintain, review and test the plan to ensure validity. The plan should also align with the Shire's adopted risk management policy.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	01/07/2023	Fairly comprehensive procedures and checklists already exist for tasks and practices. To review following policy review process to ensure compliance with policies and delegations. Operation procedures reviewed regularly/when tasks are being complete. To ensure role continuity, new operational procedures are written to ensure all staff are able to process enquiries/applications etc when key staff are away.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Operational Procedures	To provide direction to staff in the delivery of day-to-day operational tasks, as well as guidance for expected processes, systems, and controls to be maintained.	7.2.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Procedures are not formalised for some key operational functions throughout the Shire. Workflow process diagrams and checklists may assist to create a visual representation of a process, clearly identifying key points of control and responsibility to be evidenced and independently reviewed. Where appropriate, these may be complemented by clearly articulated descriptive documented procedures.	Lack of strategic direction for implementation of internal controls	Undertake a review of existing operational procedures, and where required develop and implement additional procedures, to provide operational guidance aligned with adopted Council policies and legislation. Procedures should provide for activities not necessarily covered by legislation to communicate expected standards to staff from management. Development of documented procedures and checklists, and / or workflow process diagrams may assist in clearly identifying controls and processes to be followed.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				To investigate suppliers who can undertake a comprehensive and independent IT Security review.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	ICT Security	Procedures and practices to ensure the security of IT information, systems and data.	7.2.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted limited controls in relation to the access to IT systems, including physical access to hardware. Some levels of permissions have been established to control network access to software and data, however this is largely undocumented.	Failure to identify risks or adequately treat identified risks. Controls reliant on the capability and honesty of staff	Undertake a comprehensive independent IT security review, document current policies and practices, and implement findings of the review. This review should be undertaken by those with the appropriate expertise, skills, qualifications and credentials. Consider implementation of routine review and verification of skills, competencies, qualifications and experience for IT service providers.

7.2.4 - ICT Risk Evaluation

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	Yes	Yes	21/09/2023	IT Risks identified and included in the Risk Register Workshop facilitated by LGIS on 21/09/2023. To work on any policies/procedures following on from identified risks and identified areas of improvement.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	ICT Risk Evaluation	The evaluation of risk in the overall security policy, general ICT and applications.	7.2.4

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
No formal evaluation process of the risks associated with the overall security procedures, general ICT and application controls is in place. We also noted formal risk treatment plans do not appear to be in place in relation to risks associated with changes to the IT systems.	Failure to identify risks or adequately treat identified risks. Controls reliant on the capability and honesty of staff	Develop evaluation systems and registers to evaluate, monitor and resolve risks related to the Shire's ICT environment. Controls should appropriately manage changes to the ICT system to ensure continuous and uninterrupted functionality of the ICT environment.

7.2.5 - Access to Shire Facilities

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
WS/CEO	Yes	Yes	13/11/2023	Depot Auto Gates installed inline with 2023/24 Budget. Self-closing to ensure restricted access to Shire personnel.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Access to Shire Facilities	Ensure access to Shire is restricted to only personnel who are authorised.	7.2.5

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted limited physical access security measures to some Shire facilities. The risk associated with this is not documented, measured or recorded appropriately to verify whether treatment plans have reduced the perceived level of risk to the Shire.	Failure to identify risks or adequately treat risks	Ensure adequate physical access security measures to prevent unauthorised individuals from accessing facilities are appropriately documented. Risks and their treatment plans should be recorded in a risk register to communicate the risk, aligned to the Shire's adopted risk management policy and framework.

7.2.6 - Segregation of Duties and Internal Controls

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/CEO	Yes	Yes	01/07/2023	As per recommendation to endorse an Internal Control Policy, and the Fraud and Corruption Policy being tabled at Council on 28/06/2023, EMT will continue work on ensuring policies and procedures are relevant and up to date to mitigate the risks with regard to segregation of duties. Internal processes have changed to segregation of duties to practices. To continue to monitor to ensure segregation/reviews are taking place.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Segregation of Duties and Internal Controls	Controls to minimise opportunities for collusion or fraud to occur, reduce the risk of errors and improve oversight and compliance with adopted policies and procedures.	7.2.6

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We note segregation of duties occurs for a number of key roles, however we observed through our testing instances where resource constraints prevented these controls being consistently applied. Where a single individual is responsible for or involved in multiple stages of various processes, there is an increased risk and opportunity for error or misconduct.	Breakdown of internal controls, financial and fraud risk. Failure to identify risks or adequately treat identified risks. Controls reliant on capability of staff.	Interventions should be available at various stages for a number of operational functions, including routine independent reviews of controls to ensure they are being observed and maintained as required. Where resourcing constraints exist, other considerations should be applied such as training and engaging officers within the organisation who may not normally be involved in these processes, to assist with checks and controls, or engaging independent parties to provide sufficient levels of oversight. These controls should also be reflected in adopted policies and approved procedures.

7.2.7 - End of Month Processes

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/DCEO	No	Yes		End of month processes are being prepared by the DCEO and reviewed by the CEO. To implement a system to show evidence the reviews taking place.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	End of Month Processes	Processes for the completion of tasks and evidencing key points of control.	7.2.7

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
End of month processes appear to exist and from staff representations are routinely performed, however there was no evidence of procedures or review by an authorised officer independent of preparing/collating documentation.	Breakdown of internal controls, Controls reliant on capability of staff.	Review of reports prepared each month is a useful mechanism to detect and rectify errors or anomalies which may exist. It also provides an opportunity to ensure staff are performing and reporting duties as required. Management are strongly encouraged to continue with the development of documented checklists and procedures to demonstrate appropriate controls and reviews are in place.

7.2.8 - Outstanding Purchase Orders

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/Finance	Yes	Yes	01/05/2023	Part of end of month procedure to produce outstanding PO report and review and investigate any anomalies.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Outstanding Purchase Orders	Process to ensure invoices are being processed in a timely manner and in accordance with the purchasing policy.	7.2.8

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We did not observe any formal procedures relating to the routine monitoring of and clearance of outstanding purchase orders. Regular review of outstanding purchase orders should be undertaken to assist with monitoring the value of and status of associated liabilities.	Breakdown of internal controls, financial risk	Update procedures to include review of the status of outstanding purchase orders as part of end of month processes. Ensure any controls developed are routinely and consistently applied.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	It is anticipated this item will be resolved as a flow on from the updated Purchasing Policy taken to the Policy Review Committee on 12/06/23 and recommended for Council endorsement on 28/06/2023. Policy adopted as per RES 120623 and practices updated.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Procurement	Procedures for the procurement of goods or services.	7.2.9

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Our testing identified a contractor providing services to the Shire on an ongoing basis, resulting in non-compliance between procurement thresholds and purchasing requirements in accordance with Council policy. Although a 'unique nature of supply' provision is included within the purchasing policy, the services do not appear to comply with the policy provisions.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks, financial risk	All procurement of goods or services should be undertaken in accordance with legislative requirements and the purchasing policy. A review of the purchasing policy may be required to ensure the policy is practical and addresses identified procurement risks.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				EMT to investigate procurement assessment checklists to formalise the assessment process already taking place.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Procurement Assessment	Procedures to provide probity for the assessment of procurement options received.	7.2.10

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Documented formal requirements when undertaking assessments of responses to requests for quotations have not been established for high value purchases. Documented procedures are not in place to require declarations of interest and confidentiality to be signed prior to assessments being undertaken for high value purchases.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks, financial and fraud risk	To help ensure probity and fairness when assessing high value procurement, at least three persons should assess the procurement responses independently of each other. Documented processes should require a higher level of probity and due diligence for higher value or higher risk purchases. Persons assessing any significant procurement should be required to declare any matters which may impact or be perceived to impact on their independence. Procedures for the declaration of interests prior to procurement assessments being undertaken should also be documented for high value purchases and tenders.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	12/06/2023	It is anticipated this item will be resolved as a flow on from the updated Purchasing Policy taken to the Policy Review Committee on 12/06/23 and recommended for Council endorsement on 28/06/2023. Policy adopted as per RES 120623 and practices updated.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Credit Cards	Systems and processes to control use of Corporate Credit Cards held.	7.2.11

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Agreements signed by credit card holders setting out cardholder responsibilities and legal obligations when using Shire credit cards were not available for our inspection or maintained on employee files.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks, financial and fraud risk	Review systems and procedures to ensure all credit card holders have acknowledged and signed documentation setting out cardholder responsibilities and legal obligations when using Shire credit cards. Ensure credit cards are issued only after this has occurred and documentation has been appropriately filed as required.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/DCEO	No	Yes		Current practice is that the DCEO raises and approves the journals when required, and the CEO reviews/approves the journals after they have been updated. Recommendation to review prior to updating. DCEO to investigate Altus Financial suite to see if module is available, and seek a quote, to see if the general journal creation and approval can be automated online (similar to Bank Reconciliations) to ensure segregation of duty and evidence of reviews taking place.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	General Journals	Processed general journals are independently reviewed and approved.	7.2.14

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
There are limited documented internal control procedures for general journals. We noted review and evidence of review of journals after posting appears to be consistently maintained. Best practice is to authorise journals prior to posting, however this may be impractical in all situations. No general journal audit trail is currently produced to ensure only authorised journals have been posted.	Breakdown of internal controls, financial and fraud risk	Document internal controls to ensure processes to support approvals/authorisations for journal requests are maintained prior to posting by an appropriate officer. The practice of independent review should be continued to be maintained, and evidence of review consistently applied. A monthly journal audit trail report should be produced and independently reviewed prior to preparation of the monthly statement of financial activity.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				Noted. To investigate further.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Grants Management	Controls for the effective management of grants, compliance with conditions imposed by funding bodies and compliance with AASB standards.	7.2.15

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted limited procedures exist to support processes and controls in respect to: • Application of grants; • Acquittal of grants; • Compliance with grant conditions; and • Grant governance and administration arrangements. Where grants are not effectively managed, there is a risk funds may be returned due to poor performance or missed opportunities in the future. In circumstances where controls are not effective for grant application processes, unbudgeted and unauthorised financial commitments may be undertaken on behalf of the Shire.	Lack of strategic direction for implementation of internal controls	Document and implement procedures to consider the need for grant programs, whether relevant factors and risks are thoroughly analysed and assessed and appropriate options for delivery are considered prior to applying for grants to ensure grant objectives are clearly defined. Systems should include controls for the monitoring of grants with funding conditions, acquittal processes and recording of liabilities in line with the AASB standards. Incomplete consideration of these factors may result in non-compliance with accounting standards and effective delivery of the Shire's grant programs. Maintain a register of grants to evidence the routine review of status, compliance and performance of grants being managed by the Shire.

7.2.16 - Revenue Controls at Shire Facilities

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				To be reviewed with regard to risk implications, likelihood and consequences once risk policy, strategy and register finalised.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Revenue Controls at Shire Facilities	Procedures and systems for the collection of revenue and handling of cash at Shire facilities.	7.2.16

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Revenue controls for the collection of fees and charges as well as the provision of services at some Shire facilities are considered inadequate. We noted limited controls to validate and support the accuracy of revenue collected.	Breakdown of internal controls Controls reliant on the capability and honesty of staff, financial and fraud risk	A review of procedures and controls is required to determine practical procedures, documentation and controls for the receipt and reconciliation of revenue across all facilities. Procedures should ensure compliance with associated regulatory requirements under the Local Government Act 1995 and associated regulations.

7.2.17 - Petty Cash

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/DCEO	Yes	Yes	30/06/2023	The need for petty cash has lessened in past years. Management have looked at the possibility of rescinding the petty cash float which will remove the risk and need for procedures. Final petty cash recoup completed as at 30 June 2023 and Petty Cash Float is no longer.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Petty Cash	Systems and processes to ensure controls are maintained around petty cash.	7.2.17

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We did not observe any formal procedures relating to petty cash systems and controls. Controls are not routinely documented to ensure appropriate review and authorisation processes occur in relation to the storage, management and handling of cash by staff.	Breakdown of internal controls Controls reliant on the capability and honesty of staff, financial and fraud risk	Undertake a review of systems and processes relating to petty cash, to ensure adequate controls exist relating to security of cash held, as well as maintaining and processing of petty cash transactions.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/DCEO	Yes	Yes	01/08/2023	2023/2024 rating period undertaken with independent review and verification of rating matrices. To test procedure for independent review and verification of rating matrices for accuracy for annual rating processes during 2023/24 rating period. To ensure evidence of review is documented thoroughly.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Rates	Rates are correctly imposed and rate system is properly maintained.	7.2.19

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Limited reviews are undertaken of routine annual rating functions performed. Although established procedures guide this process, we did not observe evidence of independent review and verification of rating matrices for accuracy for annual rating processes. Evidence of routine reviews of rate exempt properties as defined by section 6.26(2)(g) of the Local Government Act 1995 was not available for our inspection.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability of staff.	Update existing systems and procedures to demonstrate appropriate controls and authorisations exist for routine rating functions, including interim rating processes and annual rates billing. Develop and maintain systems and processes, in accordance with any adopted Council policy, whereby routine reviews are undertaken of rate exempt properties within the Shire, confirming these properties are used exclusively for rate exempt purpose.

7.2.20 - Overhead and Administration Allocations

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Works	Yes	Yes	01/07/2023	Admin allocations and overhead rate review undertaken for new financial year. DCEO & Works Supervisor reviewed and updated plant allocation rates. To continue monitoring costings and allocations on a monthly basis as part of the end of month procedures. DCEO currently reviewing as part of the 2023/24 Budget preparation. Routine review and monitoring of indirect costs are part of end of month procedures.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Overhead and Administration Allocations	To allocate indirect costs in a practical and efficient manner.	7.2.20

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A documented process to determine the allocation of indirect costs was not available for our review. From staff representations, current plant allocation rates are currently based on historical estimates. We noted management are currently periodically monitoring unallocated indirect costs to undertake corrective adjustments where required, with a review of these rates intended to be undertaken in the near future.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability of staff.	Undertake a review of activity based costings to support calculation of overhead and administration allocations. Routine review and monitoring of indirect costs should be maintained for accuracy and compliance in financial reporting of works programs.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				Noted. To investigate further.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Contract Management	To provide clear documentation of key contract / agreement information entered into with third parties by the Shire.	7.2.21

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
We noted a number functions are outsourced to external parties for a variety of professional services. Systems, procedures and contract provisions may not adequately address risks to ensure qualifications are maintained for contractors engaged. The absence of controls in relation to project and/or compliance management also imposes limitations to legislative compliance in relation to currency of specific qualifications required to perform professional duties.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks	Review and update systems and processes to provide for higher level controls and oversight of contracts entered into with third parties by the Shire. Agreements should be dually executed to ensure contract obligations are met by both parties.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				Security/Access will be addressed as per item 7.2.5 - Access to Shire Facilities. Continually investigating ways to improve procedures to ensure they are both effective and efficient.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Stock Controls	Process to ensure stock is correctly allocated, as well as to reduce the potential for theft or misappropriation.	7.2.22

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Limited controls are in place to monitor potential erroneous allocations or misuse of stock. Stock allocations are entered and reviewed for reasonableness by management, but not independently reviewed for accuracy at periodic intervals, nor mechanisms to detect where excess stock (including fuels, oils, materials etc) may be allocated inappropriately or erroneously.	Breakdown of internal controls Controls reliant on the capability and honesty of staff, financial and fraud risk	Review security and access to stock held. Develop and implement procedures for the monitoring of stock on hand in an effort to improve opportunities to detect any issues or potential misuse with fuel allocations in a timely manner.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO/ DCEO/ Admin	No	Yes		• Confirmed minutes of Committee meetings; - Available on website • Minutes of annual meeting of electors; - Available on website • Notice papers, agenda, reports and other documents presented at Council and committee meetings; - Available on website • Tender register; - Available on website • Up to date version of each policy of the local government; and - Available on website • Adopted model standards relating to CEO recruitment, performance review and termination. - Available on website. • Copies of all local laws; - Currently working on Local Law review, will upload once complete and available

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.2	Information Required to be Published on Official Local Government Website	Ensure information is published for public information as required by legislation.	7.2.23

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
At the time of our review, we noted the following information (in addition to other matters noted throughout this report) has not been published on the Shire's official website as required by legislation: • Confirmed minutes of Committee meetings; • Minutes of annual meeting of electors; • Notice papers, agenda, reports and other documents presented at Council and committee meetings; • Copies of all local laws; • Tender register; • Up to date version of each policy of the local government; and • Adopted model standards relating to CEO recruitment, performance review and termination.	Breakdown of internal controls, compliance Breach	Ensure information is published on the Shire's official website as required by section 5.96A of the Local Government Act 1995 and any other relevant section of the Act.

7.3.2 - Employee Appointment Procedures

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Payroll	Yes	Yes		WALGA & OAG templates used to create Shire of Koorda new employee forms. OAG & WALGA Guidelines downloaded. DCEO & Payroll Officer working to create new induction forms and checklists to ensure all details are correct and appropriate when appointing new employees. Areas identified as part of Workforce Plan 2022-2025 (1.3, 4.2 & 4.4)

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.3	Employee Appointment Procedures	Procedures to ensure appointment of staff are appropriately authorised, and onboarding processes are consistently and routinely applied.	7.3.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Staff inductions are inconsistently applied throughout the Shire, and induction processes do not consistently communicate to staff required expectations and requirements when performing local government functions.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks	Develop and implement procedures to ensure all new staff are appropriately inducted and aware of the parameters of their employment responsibilities and obligations including: • WH&S; • Duties and responsibilities; • Security; • Code of Conduct; • HR Policies and Procedures; • Legislative Compliance; • Risk Management; and • Other relevant and required topics.

7.3.3 - Personnel Records

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				Following on from Record Keeping Policy and Procedure Update, to review security controls around electronic records and look to implement access levels.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.3	Personnel Records	Ensure employee records are securely stored to prevent unauthorised access.	7.3.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Hard copy personnel records are securely locked in a cabinet, however electronic records are not adequately restricted. Management representations indicate efforts are being undertaken to improve access restrictions through the EDRMS.	Breakdown of internal controls Controls reliant on the capability and honesty of staff	Secure electronic personnel records by restricting access and limiting permissions to share drives only to officers who are appropriately authorised to access these records or an appropriate alternate security control.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				To implement a procedure/checklist during 2023/24 payroll updates with regard to mandatory superannuation increases and any pay policy changes following performance reviews and the determination of wage increases in modern awards.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.3	Staff Contracts and Employee Files	To provide a documented record of the terms and conditions of each employee's contract of employment.	7.3.4

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Through our limited testing, we noted an instance where evidence of correspondence on an employee file to support an allowance applied through the payroll was not available.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks	Update systems and procedures to evidence controls for the application and review of employee conditions within the payroll master file. Interventions should be available at various stages for a number of operational functions, including routine independent reviews of controls to ensure they are being maintained as required. Undertake a review of all personnel files to reconcile documentation relating to conditions of employment, remuneration, roles and responsibilities with payments being made.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
				Noted. To be investigated further.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.3	Staff Training	To ensure staff have access to ongoing and appropriate training.	7.3.5

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Planned and required staff training needs for employees are currently identified and recorded in a central training register. Further value from this initiative can be added through refining the current matrix toward a more formal required staff training structure, applied throughout the organisation.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability of staff.	Refine the current staff training register to identify staff training needs relevant to each role, ensuring it is co-ordinated across the organisation and monitors currency of required licences and qualifications.

7.3.6 - Payroll Exception Reporting

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Payroll	Yes	Yes	21/06/2023	Fortnightly comparison (as at 21/06/2023) and audit summary reports (since implementation of system) being produced during the review of each pay period to ensure any major anomalies in payroll are picked up and looked into/verified. The audit trial reports on; hired employees, terminated employees, shared bank accounts and organisation; leave policy changes, pay policy changes and provision policy changes. As well as employee; bank changes, project changes, role changes, department changes, pay calendar changes, pay policy changes, leave policy changes, tax declaration changes, tax variation changes, superannuation account changes, superannuation contribution changes, addition or deduction changes, work schedule changes, compliance changes. Any changes to detail, the authorising officer will confirm details of changes on a form signed by the employee.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.3	Payroll Exception Reporting	Procedures to assist with accurate processing of employee entitlements.	7.3.6

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
The officers responsible for processing and reviewing payroll are tasked with review and capture of employee entitlements, allowances, deductions, etc. Staff have advised more formal documentation / checklists are intended to be created to assist with payroll processing, review and authorisation.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability of staff.	Review procedures and controls to define systems documentation and controls for the accurate processing of payroll each fortnight. Details for each employee should be reviewed against individual employment contracts to capture allowances, deductions, entitlements etc, into a master list, with appropriate review and authorisation for changes. Payroll exception reporting and review of audit trails should be undertaken to capture anomalies or unauthorised changes.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO & Finance	No	Yes		Finance Officers working to update Creditor Application/Update form to capture Contractor Insurance and a prompt to seek updated certificates on expiry.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	7.4	Contractor Insurance	Insurance cover maintained by contractors for damage caused when undertaking works for the Shire.	7.4.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Contractors' insurances are not always assessed prior to award of contracts in all cases. Reliance is placed on contract managers to ensure copies of insurances are provided.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks	To help ensure all contractors have the relevant licences and have adequate insurance cover for the works they undertake for the Shire, procedures should be developed, and records maintained to ensure copies of contractor's insurances are obtained and held on file prior to award of contracts.

8.1.1 - Council and Committee Minutes

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Governance	Yes	Yes	01/09/2023	Attachments are linked within the agenda and minutes items, not inserted into the document. Unfortunately, links have an expiry, so staff are investigating the best way to include the attachments on the website. 2023 Attachments uploaded as a separate document to website.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.1	Council and Committee Minutes	Official record of proceedings and decisions.	8.1.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Attachments (monthly statement of financial activity, accounts for payment list etc) are not published in the minutes on the official local government website to support the decisions made, including where the decision refers to the officer report or an attachment.	Failure to identify risks or adequately treat risks. Internal control or compliance breach	Ensure all documents supporting Council / Committee decisions are included in the official minutes, and all minutes are also published on the official local government website as required by legislation. Review procedures for recording of official minutes to ensure all detail, decisions and proceedings required to be recorded by legislation are captured.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	Yes	Yes	01/12/2023	As the Risk Register has been updated and a draft Risk Management Strategy for consideration at the Audit & Risk Committee Meeting planned for 18/12/2023, Council items for the December 2023 Council Meeting include Risk ratings/implications for each item.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.1	Council and Audit Risk Committee	Monitoring and consideration of risks when making strategic decisions.	8.1.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Identified risks are not consistently included within agenda items for elected member consideration for recording in the risk register.	Breakdown of Internal Controls, Failure to identify risks or adequately treat identified risks	Identified risks relating to a Council and / or Committee decision should be consistently communicated within the agenda item, to enable elected members to be fully informed of the identified risks when making decisions. Risks should also be appropriately recorded in a risk register.

8.1.3 - Audit Committee

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO	Yes	Yes	30/05/2023	Have made changes to the "Council Meeting" Module on the website to categories Meetings (Council, Special, Audit, Electors) to clearly separate meetings to ensure compliance. Have uploaded Audit Minutes back to 2021 in this category, with the rest being available for inspection at the Shire Office if required.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.1	Audit Committee	To provide oversight in monitoring compliance with legislation, performance, risk and internal controls, internal audit, liaising with external auditors and reporting to Council.	8.1.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Minutes of all Audit Committee meetings were not published on the official local government website at the time of our review.	Failure to identify risks or adequately treat risks. Internal control or compliance breach	Ensure all Committee minutes are published on the official local government website as required by legislation.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	Yes	Yes	21/09/2023	LGIS Risk Workshop undertaken Thursday 21 September 2023. Risk Register complete. To include in quarterly reporting to Audit Committee.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.2	Risk Register	Provide a record of risk breaches and remedial action taken.	8.2.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A risk register was not available for our inspection to reflect identified risks, and if they have been adequately treated.	Failure to identify risks or adequately treat risks Breakdown of internal controls	Maintaining risk registers for all identified risks is important to help ensure appropriate recording and communication of high rated risks, along with providing a record to enable the verification of whether treatment plans have appropriately reduced the risk. Routine (at least quarterly) review of the risk register is required to assist in ensuring identified risks are adequately treated.

8.2.3 - Register of Hazardous Materials

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
EMT	Yes	Yes	01/09/2023	A register of hazardous materials was not requested upon site visit. A Register exists, staff to regularly review to ensure contents are applicable and up to date.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.2	Register of Hazardous Materials	Provide a record of properties under the Shire's control containing hazardous materials.	8.2.3

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A register of hazardous materials was not available for our inspection, to reflect properties under the control of the Shire which may contain hazardous materials such as asbestos, and if associated risks have been adequately treated.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability and honesty of staff.	Develop and maintain a register to record details of hazardous materials, such as asbestos, for properties under the control of the Shire.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO & EHO	Yes	Yes	01/09/2023	Due to the discontinuation in NEWHEALTH, the handover and requirement to inspect private swimming pools was delayed. A swimming pool inspection register exists and has been updated to provide details of the last inspection and next inspection date. Outstanding pool inspection was due to resident not residing full time at the Koorda Property, and the EHO working remotely. To liaise with EHO regarding overdue inspection. Inspections flagged within Compliance Calendar.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.2	Swimming Pool Inspection Register	Register of inspections undertaken.	8.2.6

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A register of inspections of private swimming pools within the district is currently maintained, although it was noted some routine inspections were not performed in the required timeframe, with one inspection remaining overdue. Management representations indicate additional resources were allocated in December 2022 to undertake the backlog of inspections, and to maintain the frequency of inspections.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability and honesty of staff.	Update systems and processes to ensure routine monitoring and review of the register occurs for future private swimming pool inspections to be undertaken within required timeframes.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO	Yes	Yes	01/07/2023	With new Delegated Authority Register Reporting, a Development Application and Building Permit Register has been created and details of new applications are being recorded to ensure compliance with mandated timeframes. As per the 2023 Delegation Register, (Section 5 Building Act 2011 Delegations and Section 12 Planning and Development Act 2005 Delegations) - the adopted reporting requirements seek "Delegations exercised are to be reported to Council monthly." A register, whether part of the report to Council, or separate, to include date of application, due date of decision and date of decision.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.2	Development Applications and Building Permits Register	Provide a record of the receipt and status of applications received.	8.2.7

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A register to record and track applications for building permits and development applications is not currently maintained. Reliance for compliance with statutory processing timeframes of applications received remains with only one officer, with no independent oversight, monitoring or reporting being undertaken.	Failure to identify risks or adequately treat identified risks. Controls reliant on capability and honesty of staff, compliance breach	Create and maintain a register to record the details and status of applications for building permits and development, to assist with ensuring applications are processed within mandated timeframes.

8.4.1 - Community Complaints Procedures

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
DCEO/ Governance Committee	No	Yes	01/03/2024	**Two policies drafted for consideration at Governance Committee Meeting. One Policy related to community complaints and the other is for Council/Committee members and candidate code of conduct behavioural complaints.**

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.4	Community Complaints Procedures	Procedures for the recording handling and resolution of community complaints.	8.4.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	**Planned action required**

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A customer complaints register is not currently maintained to follow up and ensure all complaints are adequately addressed. This type of register may assist with alignment to the requirements of the complaints handling policy.	Failure to identify risks or adequately treat risks	To help ensure all complaints are adequately monitored, reported and resolved, a register of customer complaints received should be maintained and systems and processes should ensure staff are aware of their obligations in accordance with adopted policies.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO				Noted. To investigate further.

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.5	Internal Audit	Internal audit monitors the level of compliance with internal procedures and process along with assessing the appropriateness of these procedures.	8.5.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
Currently, no internal auditors have been appointed, and limited internal audit functions have been undertaken.	Failure to identify risks or adequately treat risks	We suggest as the level of documented procedures increases, an expanded internal audit function to confirm adherence to documented policies and procedures may be required as recommended by the OAG in their report to Parliament on the Audit Results Report – Annual 2017-18 Financial Audits of Local Government Entities.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO	Yes	Yes	28/06/2023	Note in budget to prompt allocation for FMR & Reg 17 review. Policy "Legislative Compliance" recommended to be endorsed at Council on 28/06/2023 includes a prompt as per excerpt below. Review due date captured in Compliance Calendar. *Regulation 17 of the Local Government (Audit) Regulations 1996 requires the CEO to review of the appropriateness and effectiveness of systems and procedures in relation to risk management, internal control and legislative compliance not less than once in every 3 financial years and report to the Audit Committee the results of that review.*

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.6	Audit Regulation 17 Review	CEO's review of the appropriateness and effectiveness of systems and procedures for Risk Management, Internal Controls and Legislative Compliance in accordance with Regulation 17 of Local Government (Audit) Regulations 1996.	8.6.1

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A review was last undertaken in 2018 which is outside of the time period as required by Regulation 17 of Local Government (Audit) Regulations 1996. The previous review made no recommendations in relation to the appropriateness and effectiveness of risk management, legislative compliance and internal controls.	Breakdown of internal controls, Compliance breach	Ensure the next review is undertaken within the time period as required by Regulation 17 of Local Government (Audit) Regulations 1996. Ensure future reviews identifies operational and financial risk, control weaknesses and compliance weaknesses.

Responsible Officer	Completed - Yes/No	Action Taken	Date Action Taken	Comment
CEO	Yes	Yes	28/06/2023	Note in budget to prompt allocation for FMR & Reg 17 review. Policy "Legislative Compliance" recommended to be endorsed at Council on 28/06/2023 includes a prompt as per excerpt below. Review due date captured in Compliance Calendar. *Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 also requires the CEO to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.*

Context of assessment	Report Section	Component	Purpose/Goal	Risk Number
Functional	8.6	Financial Management Review	Review of the appropriateness and effectiveness of the Financial Management systems and procedures of the local government, required to be undertaken every three years by Regulation 5(2) of Local Government (Financial Management) Regulations 1996.	8.6.2

Date of initial risk identification	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequence	Risk Category	Action Required
Feb-23	Possible	Moderate	Minor	Moderate	Medium	Planned action required

Risk Issue and Failure Modes	Risk Identified	Mitigation and Management Strategy (Possible Future Controls)
A review was last finalised in 2016, with the next review being undertaken in February 2022 which is outside of the time period as required by Regulation 5(2) of Local Government (Financial Management) Regulations 1996.	Breakdown of internal controls, Compliance breach	Ensure the next review is undertaken within the time period as required by Regulation 5(2) of Local Government (Financial Management) Regulations 1996

Contents

Changes since last reporting period

1.3. Buildings Routine Maintenance Program (reactive)	Commenced→Almost Complete
2.1. Business Continuity & Disaster Recovery Plan	Yet to Commence→Completed
3.1. Complaint Management Process	Yet to Commence→Almost Complete
3.4. Customer Service Charter	Yet to Commence→Completed
4.3. Annual Compliance Return (CAR)	Yet to Commence→Completed
6.5. Workforce Planning	Commenced→Almost Complete
6.9. HR Policies and procedures	Yet to Commence→ Commenced
	Yet to Commence→ Commenced→Almost Complete→Completed

Key risks can then be identified and captured within the Risk Profiles. The Shire utilises risk profiles to document how it manages these risks. These risks are usually managed and monitored at the Executive/management level.

The Operational Risk profiles assessed are:
1. Asset Sustainability
2. Business and Community Disruption
3. Community Engagement
4. Compliance Obligations
5. Document Management
6. Employment Practices
7. Environment Management
8. Errors, Omissions and Delays
9. External Theft and Fraud
10. IT, Communication Systems and Infrastructure
11. Management of Facilities, Venues and Events
12. Misconduct
13. Project / Change Management
14. Purchasing and Supply
15. WHS

For each category, the profile contains the following:
- Risk Description
- Causal Factors
- Potential Outcomes
- Inherent Risk
- Residual Risk
- Key Controls / Control Type
- Control Operating Effectiveness
- Risk Evaluation:
- Actions and Responsibility

More details for each section can be found below:
- Risk Description: What can go wrong? / What are areas of uncertainty? Describe what the risk is and specifically where control may be lost. They can also be described as an event. They are not to be confused with outcomes following an event, or the consequences of an event.
- Causal Factors: What are the potential consequential outcomes of the risk eventuating?
- Potential Outcomes: How may this risk eventuate?
- Inherent Risk: The amount of risk that exists in the absence of controls.
- Residual Risk: The amount of risk that remains after controls are accounted for.
- Key Controls / Control Type: What are the current measurable activities that mitigate this risk from eventuating?

Existing Controls Ratings			
Rating	**Foreseeable**	**Description**	
Effective	There is little scope for improvement.	*Documentation*	Processes (Controls) fully documented, with accountable 'Control Owner'.
		Operating Effectiveness	Subject to ongoing monitoring and compliance to process is assured.
		Design Effectiveness	Reviewed and tested regularly.
Adequate	There is some scope for improvement.	*Documentation*	Processes (Controls) partially documented, with a clear 'Control Owner'.
		Operating Effectiveness	Limited monitoring, ad-hoc approach and compliance to process is generally in place.
		Design Effectiveness	Reviewed and tested, but not regularly.
Inadequate	There is a need for improvement or action.	*Documentation*	Processes (Controls) not documented or no clear 'Control Owner'.
		Operating Effectiveness	No monitoring or compliance to process is not assured.
		Design Effectiveness	Have not been reviewed or tested for some time.

1. Asset Sustainability

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

Casual Factors	Potential Outcomes
• Skill level & behaviour of operators • Lack of trained staff • Outdated equipment • Insufficient budget to maintain or replace assets • Unavailability of parts • Lack of Maintenance • Breakdowns	• Financial • Service interruption • Property damage • Non compliance • Health

Inherent Risk	Consequence	Likelihood	Risk Rating
	Catastrophic	Likely	Extreme

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
1.1. Roads Routine Maintenance Program	Preventative	Effective	Effective
1.2. Plant Routine Maintenance Program	Preventative	Effective	Effective
1.3. Buildings Routine Maintenance Program (reactive)	Preventative	Effective	Effective
1.4. Procurement & Disposal Process	Preventative	Effective	Effective
1.5. Asset Management Data Entry (Multiple) & Monitoring	Preventative	Effective	Effective
1.6. Asset Register	Preventative	Effective	Effective
1.7. Reactive Maintenance Program	Detective	Effective	Effective
1.8. Community Strategic Plan (new)	Preventative	Effective	Effective
1.9. Asbestos Management Plan (in development)	Detective	Effective	Effective
		Overall Control Effectiveness	Effective

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Possible	Moderate	Urgent attention

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
1.3	Building Maintenance/EMT	Yes	14/02/2024	Inspections undertaken mid-February for all tenant housing, and public building inspections are due to be complete in March to ensure a comprehensive building maintenance program can be formulated for consideration with the 2024/2025 draft budget.
1.7	Building/Admin	Yes		Online "works request" on website enables all facility users and members of the public to log any issues with buildings or footpaths/roads in a timely fashion. The online system is an efficient way to ensure requests/maintenance reports are handled and tended to in a timely manner.

2. Business and Community Disruption

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

Casual Factors	Potential Outcomes
- Cyclone, storm, fire, earthquake - Terrorism / sabotage / criminal behaviour - Epidemic / Pandemic - Loss of suppliers - Climate change - Loss of key staff - Loss of key infrastructure	- Service interruption - Reputational damage - Health - Financial impact

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Likely	**High**

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
2.1. Business Continuity & Disaster Recovery Plan	Recovery	**Inadequate**	**Effective**
2.2. Local Emergency Management Arrangements (LEMA)	Preventative	**Effective**	**Effective**
2.3. Local Emergency Management Committee (LEMC)	Preventative	**Effective**	**Effective**
2.4. Volunteer Management & Training	Preventative	**Adequate**	**Adequate**
2.5. Internal Emergency Management Plan	Preventative	**Adequate**	**Adequate**
2.6. Generator availability across Shire	Preventative	**Effective**	**Effective**
2.7. IT Disaster Recovery Plan	Detective	**Effective**	**Effective**
Overall Control Effectiveness			**Effective**

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Unlikely	**Low**	**Accept**

Actions/ Treatments				
Control	**Responsible Officer**	**Action Taken**	**Date Action Taken**	**Comment**
2.1	DCEO	Yes	08/01/2024	Draft Business Continuity and Disaster Recovery Plan is tabled for consideration at the March 2024 Audit & Risk Committee meeting for referral to Council as per Item 9.5 in the March 2024 Ordinary Council Meeting agenda.
2.5	EMT/Risk Co-Ordinator			Update internal emergency management plans and diagrams including emergency evacuation training. Review and update emergency evacuation diagrams
2.6	DCEO	Yes		As part of Seroja Resilience Funding, additional generators are planned for deployment around the Shire to ensure continuation of services in disasters/outages.
2.7	IT Consultants			IT Disaster Recovery Plan exists, however to move from Adequate to Effective, the Plan requires testings to ensure it is relevant and applicable.

3. Community Engagement

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

Casual Factors	Potential Outcomes
• Relationship breakdowns with community groups • Leadership inattention to current issues • Inadequate documentation or procedures • Budget/funding issues • Poor communication and engagement on issues • Inadequate support for community groups	• Reputation • Compliance • Service interruption • Environmental

Inherent Risk	Consequence	Likelihood	Risk Rating
	Moderate	Likely	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
3.1. Complaint Management Process	Preventative	Inadequate	Inadequate
3.2. Social Media Policy	Preventative	Effective	Effective
3.3. Community Group Involvement	Detective	Adequate	Adequate
3.4. Customer Service Charter	Preventative	Inadequate	Effective
3.5. Community Notices/Communication	Preventative	Effective	Effective
3.6. Community Strategic Plan	Preventative	Effective	Effective
		Overall Control Effectiveness	Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Insignificant	Likely	Low	Accept

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
3.1	DCEO/Governance Committee	Yes	01/02/2024	Draft complaint management policy & procedure available for consideration at next Governance Committee.
3.4	DCEO	Yes	12/03/2024	Customer Service Charter tabled for consideration as per Item 12.2 in the March 2024 Ordinary Council Meeting agenda.

Risk Description
Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation. It includes (amongst others) the Local Government Act, Planning & Development Act, Health Act, Building Act, Dog Act, Cat Act, Freedom of Information Act and all other legislative based obligations for Local Government.

Casual Factors	Potential Outcomes
- Lack of training, awareness and knowledge - Staff Turnover - Inadequate record keeping/ failure of corporate electronic systems - Ineffective policies & processes - Impulsive decision making - Elected member turnover - Lack of Legal Expertise - Breakdowns in the tender or procurement process - Ineffective monitoring of changes to legislation - Attitudinal problems	- Non-compliance - Reputational - Environmental - Financial Impact

Inherent Risk	Consequence	Likelihood	Risk Rating
	Catastrophic	Possible	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
4.1. Compliance framework (in development)	Preventative	Inadequate	Inadequate
4.2. 'Advice' monitoring (subscriptions)	Preventative	Effective	Effective
4.3. Annual Compliance Return (CAR)	Detective	Effective	Effective
4.4. Reg 17	Preventative	Effective	Effective
4.5. FMR	Preventative	Effective	Effective
4.6. Audit Committee	Preventative	Effective	Effective
4.7. Council Policies	Preventative	Inadequate	Inadequate
		Overall Control Effectiveness	Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Possible	Moderate	Monitor

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
4.1				To develop governance framework. Ensure appropriate review and integration.
4.3	CEO/DCEO	Yes	05/03/2024	Compliance Audit Return completed for 2023 and included for consideration by the Audit and Risk Committee at the March 2024 meeting, before being tabled for Council endorsement.
4.5	CEO/DCEO	Yes	01/06/2023	Since the adoption of the initial FMR Report in May 2023, Staff have been working to implement recommendations and report quarterly to the Audit and Risk Committee on the progress made.

| 4.7 | DCEO | Yes | 18/12/2022 | A full Council Policy review and re-write is still being undertaken. This will be a priority to undertake as much of the review and re-write as possible before the end of June 2024. |

5. Document Management

Risk Description
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.

Casual Factors	Potential Outcomes
- Spreadsheet/database/document corruption or loss - Inadequate access and / or security levels - Inadequate Storage facilities (including climate control) - Lack of knowledge/training - Incompatible systems - Lack of awareness of the State Records Act - Outdated record keeping practices - Incomplete authorisation trails	- Compliance - Reputation - Loss of data

Inherent Risk	Consequence	Likelihood	Risk Rating
	Moderate	Likely	**High**

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
5.1. Records Management Framework	Preventative	**Adequate**	**Adequate**
5.2. Policy & Procedural Review process	Preventative	**Inadequate**	**Inadequate**
5.3. Record Management Officer	Preventative /Detective	**Effective**	**Effective**
5.4. Record Keeping Plan	Preventative	**Effective**	**Effective**
5.5. IT Disaster Recovery Plan	Preventative	**Adequate**	**Adequate**
5.6. Staff Training and Development	Preventative	**Adequate**	**Adequate**
5.7. Altus (Synergy)	Preventative	**Inadequate**	**Inadequate**
		Overall Control Effectiveness	**Adequate**

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Likely	**High**	**Urgent attention**

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
5.1	Records/DCEO	Yes	June 2022	The Shire's Record Keeping Plan was updated and approved (by State Records) in June 2020/ This RKP is to be reviewed every five years, or earlier if considered necessary. As part of the Council policy review and update, the current Record Keeping Policy will be reviewed.
5.2	EMT/Governance Committee	Yes		The EMT and Governance Committee are currently undertaking a full Policy Manual Review and update.
5.5	IT Consultants			IT Disaster Recovery Plan exists, however to move from Adequate to Effective, the Plan requires testings to ensure it is relevant and applicable.
5.6	DCEO/EMT	Yes	01/02/2024	To ensure staff training and development is relevant and up to date. As per section 6.9 HR policies and procedures, a draft policy relating to "Performance and Development Review Policy and Procedure" has been drafted for consideration by the EMT before consultation commences with the Staff prior to adoption.

6. Employment Practices

Risk Description
Failure to effectively manage human resources (full-time, part-time, casuals, temporary and volunteers).

Casual Factors	Potential Outcomes
• Leadership failures • Key / single-person dependencies • Poor internal communications / relationships • Ineffective Human Resources policies, procedures and practices • Ineffective performance management arrangements • Limited staff availability - labour market • Inadequate staff training / knowledge	• Health • Compliance • Reputation • Service interruption

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Likely	**High**

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
6.1. Onboarding / Induction process	Preventative	**Adequate**	**Adequate**
6.2. Staff training	Preventative	**Adequate**	**Adequate**
6.3. Performance Management Process	Preventative	**Effective**	**Effective**
6.4. Staff Exit process	Preventative	**Effective**	**Effective**
6.5. Workforce Planning	Preventative	**Effective**	**Effective**
6.6. Code of Conduct	Preventative	**Effective**	**Effective**
6.7. Volunteer Policy and Procedures	Preventative	**Inadequate**	**Inadequate**
6.8. Internal engagements (meetings)	Preventative	**Adequate**	**Adequate**
6.9. HR Policies and procedures	Preventative / reactive	**Inadequate**	**Inadequate**
6.10. WALGA IP Support	Preventative	**Effective**	**Effective**
		Overall Control Effectiveness	**Adequate**

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Unlikely	**Low**	**Accept**

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
6.3	DCEO/EMT	Yes	01/03/2024	As per item 6.9, the proposed draft HR Policies and procedures aim to outline the policy and procedure around performance management.
6.5	CEO/DCEO	Yes	01/03/2024	CEO commenced working review of the current Workforce Plan.
6.9	DCEO/EMT	Yes	01/02/2024	As part of the Council Policy Review Process currently being undertaken, the Operational policies were removed from the Council Manual and require updating and review. The DCEO has drafted the below policies for consideration by the EMT before referral to the staff for comment prior to adoption. The EMT are meeting 19/03/2024 to consider the draft policies before moving to the next step of consultation with the Staff prior to adoption. - Annual Leave & Long Service Leave Management

					- Disciplinary Policy
					- Discrimination, Harassment and Bullying Policy
					- Employee Recruitment and Selection
					- Grievance Policy
					- Performance and Development Review Policy and Procedure
					- Performance Improvement Policy
					- Social Media - Employees

7. Environmental Management

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

Casual Factors	Potential Outcomes
- Inadequate management of landfill sites - Lack of understanding / knowledge - Inadequate local laws / planning schemes - Prolific extractive industry (sand, limestone, etc) - Poor management of contaminated sites - Clandestine drug labs disposing of chemicals illegally - Weather events / natural disasters - Climate change - Inadequate weed and pest management - Land contamination	- Environment - Compliance - Health - Reputation - Property - Financial

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Almost Certain	**Extreme**

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
7.1. Waste Facilities Management Plan	Preventative	**Effective**	**Effective**
7.2. Strategic Plan - includes reference to environmental and waste services and conservation of our natural environment	Preventative	**Effective**	**Effective**
7.3. Spill kits/PPE	Preventative	**Effective**	**Effective**
7.4. Above ground fuel tank bunded	Preventative	**Effective**	**Effective**
7.5. Weed Control Program	Preventative	**Effective**	**Effective**
7.6. Vegetation control program	Preventative	**Effective**	**Effective**
7.7. Asbestos Management Plan	Preventative/Detective	**Effective**	**Effective**
7.8. EHO (shared resource)	Preventative	**Adequate**	**Adequate**
7.9. Sewerage Management Plan	Preventative	**Effective**	**Effective**
	Overall Control Effectiveness		**Effective**

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Likely	**Moderate**	**Monitor**

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment

8. Errors, Omissions and Delays

Risk Description
Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff.

Casual Factors	Potential Outcomes
• Inadequate internal processes • Lack of knowledge/training • Legislative changes • Unrealistic community/council expectations • Incorrect information • Staff turnover • Work pressures / deadlines • Failure to monitor external non-compliance (swimming pools/food hygiene) • Human Error	• Compliance • Reputational • Financial • Property

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Possible	**High**

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
8.1. Delegations Register	Preventative	**Effective**	**Effective**
8.2. Town Planner (Consultant)	Preventative	**Effective**	**Effective**
8.3. Local Planning Strategy	Preventative	**Inadequate**	**Adequate**
8.4. Compliance and Governance Calendar	Preventative	**Inadequate**	**Adequate**
8.5. Access to state legislation	Preventative	**Effective**	**Effective**
8.6. Contract Health Officer	Preventative	**Effective**	**Effective**
		Overall Control Effectiveness	**Adequate**

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Unlikely	**Low**	**Accept**

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
8.3	Planning Consultant			Local Planning Strategy is in place, however may require review and updating as the current version was adopted in 2014. To review with Local Planning Policy Review.
8.4	EMT/Governance			WALGA Compliance Calendar template utilised. To roll out in the 2024 calendar year as a tool to track compliance.

9. External Theft and Fraud

Risk Description
Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic), for the purposes of fraud, malicious damage or theft.

Casual Factors	Potential Outcomes
• Inadequate security measures • Robbery / theft • Cyber crime • Scam invoices • Inadequate knowledge/training • Staff collusions	• Financial • Reputational • Property • Service Interruption

Inherent Risk	Consequence	Likelihood	Risk Rating
	Catastrophic	Likely	**Extreme**

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
9.1. Building Security access controls (alarms, CCTV, keypad access)	Preventative	**Adequate**	**Effective**
9.2. Equipment storage security access controls	Preventative	**Adequate**	**Effective**
9.3. IT Security Framework (third party vendor)	Preventative	**Effective**	**Effective**
9.4. Cash handling processes	Preventative	**Inadequate**	**Inadequate**
9.5. Asset Registers	Preventative	**Effective**	**Effective**
9.6. Attractive items Registers	Detective	**Effective**	**Effective**
9.7. Keys secured overnight	Preventative	**Adequate**	**Effective**
		Overall Control Effectiveness	**Adequate**

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Insignificant	Possible	**Low**	**Accept**

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
9.4	EMT			To document the current cash handling processes in place and take into regard any risks involved and risk mitigations in place for cash handling.

10. IT, Communication Systems and Infrastructure

Risk Description
Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community.

Casual Factors	Potential Outcomes
- Power outage on site or at provider - Software / hardware vulnerability and/or failure - Cyber crime and viruses - Inadequate IT incident and recovery processes - Failure of vendor - User error	- Financial - Service Interruption - Property - Reputational

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Likely	**High**

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
10.1. IT Infrastructure replacement / refresh program	Preventative	**Effective**	**Effective**
10.2. IT Vendor Agreement monitoring program (Wallis)	Detective	**Effective**	**Effective**
10.3. IT Disaster Recovery Plan	Recovery	**Adequate**	**Adequate**
10.4. Infrastructure Security	Preventative	**Effective**	**Effective**
10.5. UPS / Generator	Preventative	**Effective**	**Effective**
10.6. Mobile phones for key staff	Preventative	**Effective**	**Effective**
10.7. 2 ways and sat phones	Preventative	**Effective**	**Effective**
10.8. IT security training	Preventative	**Effective**	**Effective**
		Overall Control Effectiveness	**Effective**

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Possible	**Moderate**	**Monitor**

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
10.3	IT Consultants			IT Disaster Recovery Plan exists, however to move from Adequate to Effective, the Plan requires testings to ensure it is relevant and applicable.

11. Management of Facilities, Venues and Events

Risk Description
Failure to effectively manage the day to day operations of facilities, venues and events.

Casual Factors	Potential Outcomes
• Lack of internal procedures • Inappropriate alcohol consumption • Inadequate hiring agreements • Poor event planning • Lack of internal knowledge/training • Lack of monitoring	• Financial • Reputational • Compliance • Health • Environment

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Likely	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
11.1. Event management approval process	Preventative	Effective	Effective
11.2. Inspection and cleaning schedules	Preventative	Effective	Effective
11.3. Facility / Venue booking process	Preventative	Effective	Effective
11.4. Ad hoc inspection program	Preventative	Effective	Effective
11.5. Environmental Health Officer (contracted)	Preventative	Effective	Effective
11.6. Community Inspection Program	Detective	Effective	Effective
11.7. User access agreements with community (sporting)	Preventative	Inadequate	Inadequate
		Overall Control Effectiveness	Effective

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Unlikely	Low	Accept

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
11.7	Consultant			As per allocation in 2023/2024 Budget, Caroline from 150 Square is working with sports clubs and organisations for the Recreation Management Model project, and in addition to this will formulate user access agreements with the various clubs/organisations utilising Shire facilities.

12. Misconduct

Risk Description
Intentional activities in excess of authority granted to an employee, which circumvent endorsed policies, procedures or delegated authority.

Casual Factors	Potential Outcomes
• Inadequate training • Lack of policies and procedures (code of conduct) • Delegated authority circumvented • Lack of internal control • Poor recruitment practices • Insubordination • Workplace culture	• Financial • Health • Services • Reputation • Compliance

Inherent Risk	Consequence	Likelihood	Risk Rating
	Catastrophic	Possible	**High**

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
12.1. Delegations register and process	Preventative	**Effective**	**Effective**
12.2. IT Security Framework (Profile Use)	Preventative	**Effective**	**Effective**
12.3. Cash handling procedures	Preventative	**Inadequate**	**Inadequate**
12.4. Staff on-boarding / induction program	Preventative	**Adequate**	**Adequate**
12.5. Internal reporting process (not documented)	Preventative	**Adequate**	**Adequate**
12.6. Code of Conduct	Preventative	**Effective**	**Effective**
12.7. Council policies	Preventative	**Inadequate**	**Inadequate**
12.8. Performance Appraisal Program	Detective	**Adequate**	**Adequate**
12.9. Effective Leadership	Preventative	**Effective**	**Effective**
12.10. HR Policies	Preventative	**Inadequate**	**Inadequate**
12.11. Recruitment process (WALGA template)	Preventative	**Adequate**	**Adequate**
		Overall Control Effectiveness	**Adequate**

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Minor	Rare	**Low**	**Accept**

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
12.3	EMT			To document the current cash handling processes in place and take into regard any risks involved and risk mitigations in place for cash handling.
12.7	EMT/Governance Committee	Yes		The EMT and Governance Committee are currently undertaking a full Policy Manual Review and update.
12.10	DCEO/EMT	Yes	01/02/2024	As part of the Council Policy Review Process currently being undertaken, the Operational policies were removed from the Council Manual and require updating and review. The DCEO has drafted the below policies for consideration by the EMT before referral to the staff for comment prior to

					adoption. The EMT are meeting 19/03/2024 to consider the draft policies before moving to the next step of consultation with the Staff prior to adoption.
					- Annual Leave & Long Service Leave Management
					- Disciplinary Policy
					- Discrimination, Harassment and Bullying Policy
					- Employee Recruitment and Selection
					- Grievance Policy
					- Performance and Development Review Policy and Procedure
					- Performance Improvement Policy
					- Social Media - Employees
12.11	DCEO/EMT		Yes	01/02/2024	As per above a draft "Employee Recruitment and Selection" policy has been drafted. In addition to this a Recruitment and Selection procedure will be drafted for review and implementation.

13. Project/Change Management

Risk Description
Inadequate analysis, design, delivery and reporting of projects / change initiatives.

Casual Factors	Potential Outcomes
• Poor planning methodology and process • Excessive/unrealistic project lists • Inadequate monitoring of projects • Lack on internal resources • Supply chain restrictions • Ineffective procurement processes	• Reputation • Financial • Service Interruption

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Possible	High

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
13.1. Poor planning methodology and process	Preventative	Effective	Effective
13.2. Purchase orders	Preventative	Effective	Effective
13.3. Project proposal templates	Preventative	Inadequate	Inadequate
13.4. Use of project management tools	Preventative	Inadequate	Inadequate
13.5. Project reporting processes	Preventative	Effective	Effective
13.6. Procurement plan (template)	Preventative	Adequate	Adequate
13.7. Planning processes (public consultation)	Preventative	Effective	Effective
13.8. Budget allocations	Preventative	Adequate	Adequate
13.9. Purchasing Policy	Preventative	Effective	Effective
13.10. Project timelines	Preventative	Inadequate	Inadequate
		Overall Control Effectiveness	Adequate

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Possible	Moderate	Monitor

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
13.3	EMT			To utilise WALGA procurement toolkit as a guide in drafting and implementing policies and procedures around project planning and procurement.
13.4	EMT			To utilise WALGA procurement toolkit as a guide in drafting and implementing policies and procedures around project planning and procurement.
13.10	EMT			To utilise WALGA procurement toolkit as a guide in drafting and implementing policies and procedures around project planning and procurement.

14. Purchasing and Supply

Risk Description
Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes.

Casual Factors	Potential Outcomes
• Inadequate tendering/procurement processes • Limited internal resources (physical and financial) • Inadequate contractor management practices • Inadequate supply/contractor monitoring • Supply chain limitations	• Financial • Service Interruption • Reputation • Compliance • Property

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Almost Certain	**Extreme**

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
14.1. Contractor management procedures	Preventative	**Inadequate**	**Inadequate**
14.2. Purchasing policy	Preventative	**Effective**	**Effective**
14.3. Use of WALGA contracts and e-quote system	Preventative	**Effective**	**Effective**
14.4. Buy Local Policy	Preventative	**Effective**	**Effective**
14.5. RFQ/RFT processes	Preventative	**Adequate**	**Adequate**
		Overall Control Effectiveness	**Adequate**

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Moderate	Possible	**Moderate**	**Monitor**

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
14.1	EMT			To investigate a policy around contract management and utilise WALGA Procurement Toolkit and contract register to track any contracts in place at the Shire.

15. WHS

Risk Description
Non-compliance with the Workplace Health & Safety Act, associated regulations and standards.

Casual Factors	Potential Outcomes
• Lack of resources (physical and financial) • Ineffective safety management practices • Inadequate training and supervision • Lack of understanding of WHS requirements • Poor culture	• Health • Compliance • Reputation • Financial • Property

Inherent Risk	Consequence	Likelihood	Risk Rating
	Catastrophic	Likely	**Extreme**

Key Controls	Type	ORIGINAL Control Operating Effectiveness	CURRENT Control Operating Effectiveness
15.1. Safety Policy	Preventative	**Inadequate**	**Adequate**
15.2. Safety Rep	Preventative	**Effective**	**Effective**
15.3. Induction program	Preventative	**Adequate**	**Adequate**
15.4. Risk assessments / Safe work method statements	Preventative	**Inadequate**	**Adequate**
15.5. Member of LGIS RRC program	Preventative	**Effective**	**Effective**
15.6. LGIS 3 steps to safety assessment	Detective	**Adequate**	**Adequate**
15.7. Emergency management program (needs review)	Preventative	**Adequate**	**Adequate**
15.8. PPE	Preventative	**Effective**	**Effective**
		Overall Control Effectiveness	**Adequate**

Residual Risk	Consequence	Likelihood	Risk Rating	Risk Evaluation
	Major	Likely	**High**	**Urgent Attention**

Actions/ Treatments				
Control	Responsible Officer	Action Taken	Date Action Taken	Comment
15.1	CEO			Safety Policy requires CEO name update and signature.
15.4	Works/RRC	Yes		Regional Risk Coordinator has developed Verification of Competency (VOC) procedure for implementation. Regional Risk Coordinator has customised Construction Management Plans to Koorda. Regional Risk Coordinator met with Works Supervisor to ascertain which SWMS are required. WS advised many SWMS are in place, and development will be ongoing.

**Business Continuity &
Disaster Recovery Plan**

March 2024

Shire of Koorda
Business Continuity & Disaster Recovery Plan
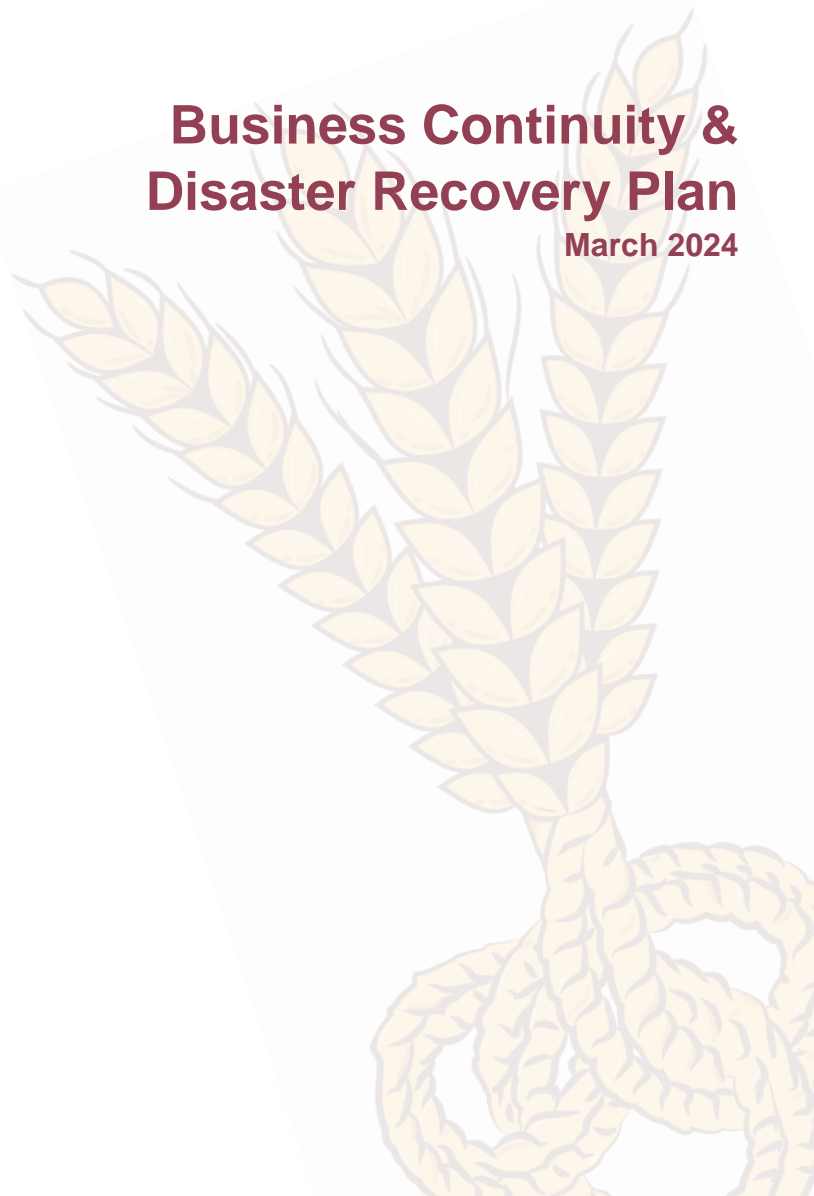
Table of Contents

1.   INTRODUCTION AND OBJECTIVES

The purpose of developing a Business Continuity and Disaster Recovery Plan (Plan) is to ensure the capability of the Shire of Koorda (the Shire) to continue to deliver its services at an acceptable level during or following a disruptive incident or disaster.

Business continuity outlines exactly how a business will proceed during and following a disaster. It may provide contingency plans, outlining how the business will continue to operate even if it has to move to an alternate location. Business continuity planning may also take into account smaller interruptions or minor disasters, such as extended power outages.

Disaster recovery refers to the plans a business puts into place for responding to a catastrophic event or a serious disruption of the functioning of the Shire of Koorda causing widespread human, economic or environmental loss or disturbances, such as fire, flood, earthquake, epidemic, pandemic or cybercrime. Disaster recovery involves the measures a business takes to respond to an event and return to safe, normal operation as quickly as possible.

A disaster recovery plan uses measures such as alternative premises or alternative service delivery and other facilities to ensure that a business can continue operations and if not, restore operations as quickly as possible after a calamity.

The objectives of this Plan enable the Shire to:
- Ensure we are prepared prior to an event;
- Define prioritise and re-establish critical business functions as quickly and efficiently as possible;
- Follow a systematic plan for the management of any incident or disaster;
- Detail the immediate response to minimise damage or loss during a critical incident;
- Minimise the effect of an incident on the community, staff and Council; and
- Review and update this plan on a regular basis.

The Shire recognises that some events may exceed the capacity of routine management methods and structure. The Plan aims to provide a mechanism for the development of contingent capacity and logical plans that will enable management to focus on maintaining and resuming the Shire's most critical functions; whilst working in a practical way toward eventual restoration of operations and ensuring unaffected operations are able to continue.

This Plan reinforces and is reinforced by the Shire's Risk Management Framework and Risk Management Policy.

This Plan will be located on the Shire website – www.koorda.wa.gov.au to ensure it is always available. Copies will also be placed in the all the Executive Management Team vehicles and the fireproof strong-room within the Shire's Administration building.

2.   IMPORTANT USER INFORMATION

This document is a series of checklists developed and maintained in readiness for use during an incident **resulting, or anticipated to result in a disruption to business-as-usual activities**.

The term 'Incident' can be used to indicate a Crisis, Disaster, Emergency, Accident or any other event **resulting, or anticipated to result in a disruption.**

This plan's main purpose is to offer guidance in restoring the Shire to an acceptable level of operation by focusing on communications, time-critical business activities, staff welfare and those people who will need to be contacted or mobilised due to the circumstances of the incident.

Every incident is unique. Therefore, the gap between continuity planning and the real disruptive incident now being faced, needs to be filled with new information, gathered after an assessment of the circumstances of the incident, and the Plan and response options updated accordingly.

Plan Activation Decision

Could the incident:	YES	NO
Disrupt critical activities for more than one day or affect multiple sites?		
Prevent the use of our Admin Building, Depot, IT/Communications Systems, or disrupt key supplies for more than 1 day?		
If YES to any of the above, this plan is to be activated.		

An Organisation's behaviours during an incident can significantly damage the trust of staff, the community and other stakeholders. Therefore, during a disruptive incident, the Shire will seek to:

1. **Before all else, establish the safety and wellbeing of staff, visitors and the community**.

2. Provide **regular, concise and meaningful communications** internally and externally.

3. Strategically manage the incident through **strong leadership**.

4. **Work together as a team** demonstrating the Shire's principles and values to swiftly return operations to normality.

5. Provide the Shire's community, customers and stakeholders with **essential services**.

6. Provide Shire of Koorda staff with a **safe working environment** to support service delivery in a productive manner.

7. Minimise the impact on the Shire's operations and **public image**.

8. Provide assurance to the community that the **Shire's operations and service to residents remain strong and viable**.

9. Ensure that the recovery efforts have the **necessary resources** and support.

10. Set critical milestones and time frames for recovery. **Plan into the future**.

11. Ensure **all actions are documented for investigators**.

3.   CHECKLISTS

3.1.   EMERGENCY RESPONSE

Before all else, establish the safety and wellbeing of staff, visitors and the community.

Action	Delegated to	Complete
Respond to audible and telecommunication alarms.	Onsite Staff	Date & Time
Evacuate Building if required to do so.	Onsite Staff	Date & Time
Account for and verify staff support, wellbeing and safety.	Onsite Staff	Date & Time
Receive information from relevant sources (Internal, DFES, Police & Witnesses) before handing over to Emergency Services.	EMT	Date & Time
Take appropriate safety precautions.	Onsite Staff	Date & Time
Contact neighbours if applicable. Advise them of the situation.	EMT	Date & Time

3.2.   IMMEDIATELY AFTER EMERGENCY

Notify Executive Team & Spokesperson
It is essential that the Executive Team be informed of the incident as quickly as possible.

Have all members of the Executive Team & Spokesperson been informed?	Date & Time Contacted	Deputy
CEO -	Date & Time	Appointed by the Leadership Team in the absence of the CEO.
DEPUTY CEO -	Date & Time	Finance Officer.
WORKS SUPERVISOR -	Date & Time	Leading Hand.
Spokesperson for non-operational communications. **PRESIDENT -**	Date & Time	Deputy Shire President.

If a Team Member cannot be reached, consider calling their home number or sending someone to notify them.

Evidence
Are there any Witnesses or Photographic and CCTV Evidence?

Log details of all Witnesses, Photographic and CCTV evidence.

Support Specialists

Mobile	Support Specialist Title	TIME
	Finance Officer	Date & Time
	Finance Officer	Date & Time
	Payroll Officer	Date & Time
	Records Officer	Date & Time
	Environmental Health Officer	Date & Time
	Ranger	Date & Time
	IT External Support	Date & Time
	Avon Waste	Date & Time
	LGIS (Insurance)	Date & Time

3.3. EXECUTIVE TEAM INCIDENT LEADER CHECKLIST

Incident Leader - Consider the following actions important		
Convene the Incident Leadership Team to review the situation at the muster point (if applicable), then moving to an *'Incident Control Centre'* venue in the following order: **1. CEO's Office/Council Chambers** **2. Recreation Centre** **3. Emergency Services Building** **4. MS Teams / Zoom, etc** Arrange access and teleconferencing facilities at *Incident Control Centre.* Nominate a scribe to record a log of all decisions, actions and issues. Determine Leadership Team roles and responsibilities.	Delegated to	Date & Time
Before sending anyone home (if applicable), **the Executive Management Team will determine Staff roles and responsibilities.** (see Support Specialists contact list above) **Make Sure:** If you're sending staff home, that they are actually capable of getting home and not (for example) in shock or ill and unable to drive. Ask them if a family member or friend can fetch them, or arrange an ambulance. That they are able to contact their families if they need or want to. **Make sure all Staff understand:** 1. Where they should go. 2. What they should do and how they should do it. 3. Shire Social Media & Communication Policy. (not to talk to the Press, or post anything on Facebook, or alert Friends). If an Employee is approached for a comment, they should refer the media body to you as the Incident Leader. 4. The options available for them. 5. Reporting arrangements.	Delegated to	Date & Time

	Delegated to	Date & Time
6. That their jobs are safe, if applicable, or the options available to them. 7. When they should come back to work. 8. When the next communication can be expected and how it will be communicated. • Remember to contact and instruct staff not affected by the incident, currently on site, on leave or located elsewhere. • A main point of contact should be nominated and provided to all staff should they need to communicate. This should be a different person to that making the staff contacts.		
Start recording an assessment of the situation: **This is what we know (& who is impacted):** **This is what we don't know:** **This is what we need you to know:** **This is what we're going to do:** A more detailed assessment checklist can be found on the pages below.	Delegated to	Date & Time
What is your desired realistic outcome? Determine objectives: **Objective 1:** **Objective 2:**	Delegated to	Date & Time
Depending on the nature of the incident, **consider**: • Contacting other Local Government's who've experienced a similar incident and requesting assistance by sharing their incident recovery experiences with you. • Requesting assistance from relevant contractors or stakeholders. • Staffing requirements for the next 5 days, 10 days, 1 month, 3 months, etc. • Supply requirements for the next 5 days, 10 days, 1 month, 3 months, etc. • Other resources or equipment required for the next 5 days, 10 days, 1 month, 3 months, etc. • Clearing backlogs. • Leadership and staff rotation/rostering.	Delegated to	Date & Time
Secure involvement of staff from support areas with expertise relevant to the incident (HR, IT, Works, etc) (see Support Specialists contact list above)	Delegated to	Date & Time
If moving staff to a new work facility set up a minimum of three workstations and a printer for completion of time-sensitive activities such as Communication, Payroll, and Customer Services. (see Time-Critical activity list)	Delegated to	Date & Time
Determine employee support & wellbeing requirements (see section 4.1 for a checklist)	Delegated to	Date & Time

Contact all relevant Stakeholders who need to be informed about the incident or will be affected by the incident, including local businesses, schools & community leaders where appropriate. (see Key Contacts checklist)	Delegated to	Date & Time
Consider nominating a trusted administrator to assist you to work through the checklists and act in an advisory capacity (as a right-hand person)	Delegated to	Date & Time
Obtain details of any witnesses, photographic or CCTV evidence (see evidence log)	Delegated to	Date & Time
Arrange Stakeholder and staff communications. (email, text messaging, MS Teams, Zoom, WhatsApp, social media, white board, bulletin board) (see Appendix 1 - Communications Guidelines)	Delegated to	Date & Time
Contact any relevant contractors to confirm if they have been affected by the incident. (see Key Contacts checklist)	Delegated to	Date & Time
Arrange legal or expert advice if required.	Delegated to	Date & Time
Notify neighbours. (if applicable)	Delegated to	Date & Time
Notify insurer and seek advice.	Delegated to	Date & Time
Contact local business, school & community leaders where appropriate.	Delegated to	Date & Time
Remind staff to photograph all evidence prior to initiating urgent repairs. (for insurance purposes)	Delegated to	Date & Time
Ensure emergency funds are available if required.	Delegated to	Date & Time
Arrange for phones to be diverted and set up a temporary reception area.	Delegated to	Date & Time
Agree **future locations** of your Incident Control Centre and future **meeting times** for convening the **Incident Leadership Team**.	Delegated to	Date & Time
Assess and Prioritise: 4.1. Employee's support and wellbeing requirements 4.2. Time-critical business functions 4.3. Other considerations 4.4. Upcoming activities and events 4.5. Key contacts	See "**Assess**" below	
See "Incident Response Plans" on following pages for more specific information relating to: 5.1. Loss of Administration Building 5.2. Loss of Depot Building 5.3. Complete IT Hardware Failure	See "**Incident Response Plans**" below	
See "Scenario-Specific" checklists on following pages for more specific information relating to: 6.1. Loss of (or access to) Buildings/ Infrastructure/ Equipment 6.2. Loss of People 6.3. Loss of IT, Data or Communications 6.4. Loss of Key Suppliers (e.g. Utilities)	See "**Scenario-Specific/ React**" below	

4. ASSESS

4.1. EMPLOYEE'S SUPPORT AND WELLBEING REQUIREMENTS

Determine employee's support & wellbeing requirements	Delegated to	Complete
Set up a main contact point for staff should they need to communicate.	Delegated to	Date & Time
Monitor employee's medical & stress factors. Consider support options for staff who are ill, are fearful or anxious about the risks, or fail to show up to work due to safety concerns, caring for sick family members or due to travel restrictions. Identify space to segregate/isolate teams or individuals if necessary. Be mindful of any potential bullying or harassment of any particular demographic. See "Loss of People" for additional information.	Delegated to	Date & Time
Engage external Employee Assistance Program (EAP) (See Key Contacts)	Delegated to	Date & Time
Consider employee's family responsibilities (e.g. children). Allow them to contact their family if they want to or need to.	Delegated to	Date & Time
If required, assist employees who may have increased medical requirements such as; those who may be pregnant, recently undergone and operation, disabled or frail.	Delegated to	Date & Time
Consider flexible working arrangements such as shifts, additional breaks or fewer hours per day or week.	Delegated to	Date & Time
Set up a roster system and/or additional resources to manage workload.	Delegated to	Date & Time
Contact family or next of kin only with assistance from EAP or Police.	Delegated to	Date & Time
Organise refreshments, catering and toilet facilities (if required).	Delegated to	Date & Time
Organise suitable transport arrangements for employees (if required).	Delegated to	Date & Time
Organise temporary accommodation (if required).	Delegated to	Date & Time
Ensure regular updates to staff and allocated responsibilities for updates (Email, Text, Zoom, WhatsApp, Social Media, White Boards, Bulletin Board, Other)	Delegated to	Date & Time
During recovery and returning to work, consider that staff may need time to heal or adjust to changes.	Delegated to	Date & Time
Arrange OSH assessments for any changes in working arrangements or deployment.	Delegated to	Date & Time

	Delegated to	Date & Time
Before sending anyone home (if applicable), **the Executive Management Team will determine Staff roles and responsibilities.** (see Support Specialists contact list above) **Make Sure:** If you're sending staff home, that they are actually capable of getting home and not (for example) in shock or ill and unable to drive. Ask them if a family member or friend can fetch them, or arrange an ambulance. That they are able to contact their families if they need or want to. **Make sure all Staff understand:** 1. Where they should go. 2. What they should do and how they should do it. 3. Shire Social Media & Communication Policy. (not to talk to the Press, or post anything on Facebook, or alert Friends). If an Employee is approached for a comment, they should refer the media body to you as the Incident Leader. 4. The options available for them. 5. Reporting arrangements. 6. That their jobs are safe, if applicable, or the options available to them. 7. When they should come back to work. 8. When the next communication can be expected and how it will be communicated. • Remember to contact and instruct staff not affected by the incident, currently on site, on leave or located elsewhere. • A main point of contact should be nominated and provided to all staff should they need to communicate. This should be a different person to that making the staff contacts.		

4.2. TIME-CRITICAL BUSINESS FUNCTIONS

Time-Critical business activities according to priority

Priority	Priority	Business Unit	Remote	Guidelines
1	Communications	CEO	Yes	Internal and external communication updates to staff, elected members, stakeholders and community, media liaison & official media releases, website, social media, etc.
1	Customer service	DCEO	Yes	Redirect main office numbers, manage customer appointments, support the community.
1	Contract management	EMT	Yes	Contractors includes any external business engaged to complete works for the Shire. Includes construction projects.
1	Accident investigation and incident reporting	CEO	Yes	Affected party to complete incident reporting forms, safety representative to be nominated for investigation.
1	Urgent Environmental Health assessments and approvals	Works	No	Respond and assess urgent requests such as asbestos, food poisoning, contamination, pests, diseases, applications, etc.
1	Reactive facilities maintenance	Works	No	Urgent facility repairs, reactive maintenance to be prioritised (make safe). Includes cleaning services.
1	Information technology	ICT	Yes	Providers are Wallis Computer Solutions, operating systems, core business applications, security, desktop and mobile devices, hardware and software, etc. Important systems include Synergy, Altus, MS Office.
1	Reactive parks and reserves requests	Works	No	Urgent park and reserve repairs, reactive maintenance to be prioritised (make safe).
1	Reactive road and drainage requests	Works	No	Urgent road and drainage repairs, reactive maintenance to be prioritised (make safe). Approve, manage or supply traffic management.
1	Payroll	EMT/Payroll	Yes	1 Payroll coordinator, payment authorisation.
1	Ranger	DCEO/Ranger	No	Urgent Ranger related requests such as Local Law enforcement, animal control, Emergency Management, Police support, bushfire control etc.

1	Engineering assessments	Works	No	Undertake site inspections of Shire assets and provide technical assessment of damaged assets for remediation.
1	Waste collection services	Works	No	Manage waste contractor for Waste Collection. Household waste to be prioritised for collection.
1	Bushfire response	CEO, Works and Bushfire Brigade Volunteers	No	Manage and respond to request for fire fighting assistance. Applicable where Shire is PCBU, (fire is not DFES controlled). Bushfire brigade responses must be compliant with WHS legislation.
2	Accounts Payable, Accounts Receivable, Insurance, Investments, Rates	DCEO/Finance	Yes	1 x Accounts Payable, payment authorisation x 2. Liaise with insurers for inquiries and claims.
2	Cemetery and interment	Works	No	Dig grave for burials.
2	Cemetery and interment	DCEO	No	Burials, burial register & liaison with Funeral Directors.
2	Funding submissions	CEO	Yes	Grants.
2	Record keeping, registration & distribution of mail, FOI & retrieval and distribution of archives	DCEO	No	If these facilities are unavailable, outsource to Australia Post.
2	Stock Management	Works	Yes	Order and manage logistics of key stock supply such as petrol, cleaning supplies etc.
2	Special Council meetings	CEO	Yes	Governance & Council – includes statutory decisions, compliance, LG Act, Local Laws, authorisations, etc.
3	Building approvals (including archive plan searches, customer service & lodging of applications)	CEO	Yes	Work requiring site inspections. Monitor legislative requirements.
3	Development Approvals (Planning - including building, demolition & occupancy permits)	CEO	Yes	Work requiring site inspections. Monitor legislative requirements.

Time-Critical business activities according to Business Unit

Priority	Priority	Business Unit	Remote	Guidelines
1	Communications	CEO	Yes	Internal and external communication updates to staff, elected members, stakeholders and community, media liaison & official media releases, website, social media, etc.
1	Accident investigation and incident reporting	CEO	Yes	Affected party to complete incident reporting forms, safety representative to be nominated for investigation.
1	Bushfire response	CEO, Works and Bushfire Brigade Volunteers	No	Manage and respond to request for fire fighting assistance. Applicable where Shire is PCBU, (fire is not DFES controlled). Bushfire brigade responses must be compliant with WHS legislation.
2	Funding submissions	CEO	Yes	Grants.
2	Special Council meetings	CEO	Yes	Governance & Council – includes statutory decisions, compliance, LG Act, Local Laws, authorisations, etc.
3	Building approvals (including archive plan searches, customer service & lodging of applications)	CEO	Yes	Work requiring site inspections. Monitor legislative requirements.
3	Development Approvals (Planning - including building, demolition & occupancy permits)	CEO	Yes	Work requiring site inspections. Monitor legislative requirements.
1	Customer service	DCEO	Yes	Redirect main office numbers, manage customer appointments, support the community.
1	Ranger	DCEO/Ranger	No	Urgent Ranger related requests such as Local Law enforcement, animal control, Emergency Management, Police support, bushfire control etc.
2	Accounts Payable, Accounts Receivable, Insurance, Investments, Rates	DCEO/Finance	Yes	1 x Accounts Payable, payment authorisation x 2. Liaise with insurers for inquiries and claims.
2	Cemetery and interment	DCEO	No	Burials, burial register & liaison with Funeral Directors.
2	Record keeping, registration & distribution of mail, FOI & retrieval and distribution of archives	DCEO	No	If these facilities are unavailable, outsource to Australia Post.
1	Payroll	EMT/Payroll	Yes	1 Payroll coordinator, payment authorisation.

1	Contract management	EMT	Yes	Contractors includes any external business engaged to complete works for the Shire. Includes construction projects.
1	Information technology	ICT	Yes	Providers are Wallis Computer Solutions, operating systems, core business applications, security, desktop and mobile devices, hardware and software, etc. Important systems include Synergy, Altus, MS Office.
1	Urgent Environmental Health assessments and approvals	Works	No	Respond and assess urgent requests such as asbestos, food poisoning, contamination, pests, diseases, applications, etc.
1	Reactive facilities maintenance	Works	No	Urgent facility repairs, reactive maintenance to be prioritised (make safe). Includes cleaning services.
1	Reactive parks and reserves requests	Works	No	Urgent park and reserve repairs, reactive maintenance to be prioritised (make safe).
1	Reactive road and drainage requests	Works	No	Urgent road and drainage repairs, reactive maintenance to be prioritised (make safe). Approve, manage or supply traffic management.
1	Engineering assessments	Works	No	Undertake site inspections of Shire assets and provide technical assessment of damaged assets for remediation.
1	Waste collection services	Works	No	Manage waste contractor for Waste Collection. Household waste to be prioritised for collection.
2	Cemetery and interment	Works	No	Dig grave for burials.
2	Stock Management	Works	Yes	Order and manage logistics of key stock supply such as petrol, cleaning supplies etc.

4.3. OTHER CONSIDERATIONS

Other considerations	Priority	Delegated to:
Animals in pound - food & water		
Banking security tokens (x2)		
Bulletin board		
Car mobile charges		
Coffee and tea		
Dog/cat cages		
EFTPOS/Cash		
Emergency Management arrangements (available from other LG's and Synergy/Altus)		
Environmental health sample equipment		
Essential records include: • Agreements • Certificates of Title • Contracts • Deeds • Leases • MOUs • Vesting Orders		
Fuel		
Generator		
Manual timesheets and purchase orders		
Mobile phone chargers		
Office safe		
Pens, paper & stationery		
Signage (roads, etc)		
Vehicles		
White board & markers		

4.4. UPCOMING ACTIVITIES AND EVENTS

Month	Recurring Activity
ALL	Check Compliance Calendar.
ALL	Check Events Calendar.
January	New Years Day and Australia Day Public Holiday
March	Labour Day Public Holiday (WA: first Monday in March)
March/April	Good Friday and Easter Monday Public Holidays
April	ANZAC Day Public Holiday
June	WA Day Public Holiday (typically first Monday in June)
September	Koorda Show
September	Kings's Birthday Public Holiday (typically the last Monday of September)
November	Melbourne Cup Day (held on the first Tuesday of November)
December	Christmas Day and Boxing Day Public Holidays.

4.5. KEY CONTACTS

Contact	Key Contacts/ Organisations/ Contractors to be contacted
9264 4111	Department of Education WA
000	Department of Fire & Emergency Services (DFES)
1800 020 103	Department of Health
6551 8700	Department of Local Government & Communities
1800 354 928	Department of Transport
6364 7000	Department of Water and Environmental Regulation
9219 9000	Dept Biodiversity, Conservation and Attractions
6364 7000	Environmental Protection Authority (EPA)
9684 1742	Koorda Medical Centre
9682 6001	Koorda Primary School
9483 8888	LGIS – Insurance
13 81 38	Main Roads
13 14 44	Police (non-emergency)
000	Police, Fire, Ambulance
9326 2000	Public Transport Authority (PTA)
9631 1202	Shire of Dowerin
9685 1202	Shire of Mt Marshall
9681 1166	Shire of Wyalkatchem
9671 2500	Shire of Wongan-Ballidu
9621 1613 (Non-Emergency)	St John Ambulance - Wyalkatchem/Koorda Sub-Centre
9219 3111 / 1300 306 017	State Administrative Tribunal (SAT)
9427 3111	State Library of Western Australia
9427 3600	State Records Office
13 13 53 / 13 13 51 (Emergency)	Synergy
9621 0700	WA Country Health Service (Wheatbelt)
9213 2000 / info@walga.asn.au	WALGA
6364 6965	Waste Authority WA
13 13 75 (Emergency)	Water Corporation
13 10 87	Western Power
1300 307 877	WorkSafe: 1800 678 198 (24hrs serious incidents)
9692 1500	Wyalkatchem District High School
9692 1222	Wyalkatchem Hospital
9681 1140	Wyalkatchem Medical Centre

5.   INCIDENT RESPONSE PLANS

5.1.   LOSS OF ADMINISTRATION BUILDING

Types of incidents include fire, flood and earthquake (Refer to Immediate Response Checklist).

TASK 1 - Immediate Response

This task provides the necessary command and control to enable the Shire of Koorda's Incident Response Team to conduct an initial assessment of the disaster and to co-ordinate the Shire's initial response to the disaster.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Deputy Chief Executive Officer
	Works Supervisor
	Finance Officer
	Shire President (Media Liaison)

Recovery Procedure

Incident response Team Leader and Deputy CEO to undertake the following steps:
- Ensure site has been evacuated and all personnel are accounted for,
- Secure site and prevent access,
- Contact Emergency Services and Police,
- Identify any injuries and render assistance,
- Engage Incident Response Team,
- Undertake an initial assessment of damage and risks,
- Call Telstra and arrange diversion of phone lines to existing Shire mobiles, and
- Team Leader determined time frame to switch to disaster recovery site.

Recovery Time Objective

Timeframe for this activity is within 24 hours of the incident.

Recovery Location

Primary Site: ES Building
Secondary Site: Recreation Centre

Resource requirements

Mobile Phones
Laptops
Charging devices
Personnel

Other Considerations

1.   Secure the affected area as necessary.
2.   Restrict access to the building/site.
3.   Liaise with Emergency Services and Police.
4.   Inform Local Government Insurance Services (LGIS).
5.   Inform Elected Members and Employees.
6.   Liaise with Shire President to make a press release.
7.   Inform Community where possible.

TASK 2 - Commence operations from Disaster Recovery Site

This task provides necessary steps to commence core Shire operations from the Disaster Recovery site and commence the planning for restoration of services in the short and longer term.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Deputy Chief Executive Officer
	Works Supervisor
	Finance Officer
	IT Consultants

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site – **Deputy CEO**
  - Layout workspace utilising tables and chairs from the Memorial Hall
  - Source telephones, establish communications and arrange to have calls directed to mobile telephones.
  - Allocate staff to customer service and disaster recovery assistance.
  - Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable.
  - Contact Shire's IT supplier, ReadyTech (Synergy/Altus Support), stationery supplier.
  - Recover backup disks from external site.
  - Cancel all forward bookings of the ES Building.
- Assess damage and undertake salvage operations – **CEO & Works Supervisor**
  - Undertake initial assessment of salvageable materials, items and records, etc.
  - Contact staff to remove items to salvage site (ES Building or Recreation Centre)
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **CEO**
  - Liaise with Shire President to issue a media statement.
  - Co-ordinate meetings of Incident Response team.
  - Authorise all immediate purchasing requirements.
  - Liaise with Shire's insurers.
  - Oversee Assessment and Recovery.

Recovery Time Objective

It is the aim of the Recovery Plan to achieve this task within 72 hours.

Resource Requirements

- Office furniture and stationery.
- Administration staff.
- IT hardware and software.
- Communications (land line and internet)

TASK 3 - Assess damage and prepare medium term Recovery Plans

This task provides the necessary steps to commence planning for medium term operations from the Disaster Recovery Site.

Incident Response Team

Team Leader: Chief Executive Officer
Team Members: Deputy Chief Executive Officer
Works Supervisor
IT Consultants

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site for full operations in the medium to longer term – **Deputy CEO**
  o Recover data to pre disaster state.
  o Bring all records up to date.
  o Contact all necessary persons to inform of incident, expected delays and seek documentation where necessary.
  o Establish necessary equipment and infrastructure requirements to provide full operations from recovery site including demountable buildings and other office accommodation.
- Finalise damage assessment and commence planning for re-establishing services through full or partial rebuild – **CEO & Works Supervisor**
  o Undertake assessment of building and determine action to fully or partially rebuild and make recommendations to Council.
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **CEO**
  o Oversee Assessment and Recovery
  o Co-ordinate meetings of Incident Response team.
  o Oversee planning for medium term operation from Disaster Recovery Site (6-12 months)

Recovery Time Objective

4 weeks.

Resource Requirements

- IT Consultants.
- Additional infrastructure as identified.
- Contractors to clean up disaster site.

TASK 4 - Long term Recovery Plan and relocation to permanent Shire Office building

This task provides the necessary steps to finalise planning, rebuilding and recommencement of operation from the permanent Shire office building.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Deputy Chief Executive Officer
	Works Supervisor
	IT Consultants

Recovery Procedure

Undertake the following steps – **CEO**

- Establish working party to:
  o Review operations for location of new premises.
  o Undertake design and tendering processes.
  o Oversee construction of new premises.
  o Oversee commissioning of new premises.
- Present review findings to Council for decision
  o Appoint architect, exterior and interior designers, engineers and other necessary assistance to design, specify and document new premises.
  o Issue tenders, appoint contractor and commence construction.
  o Commission new premises and commence operations from new building.

Recovery Time Objective

From the commencement of this task, 4 weeks after the incident, it is the target to have all Shire functions permanently operating from the rebuilt Shire offices in 12 months.

Resource Requirements

- Planning assistance.
- Consultants/Architects.
- Contractors

5.2. LOSS OF DEPOT BUILDINGS

Types of incidents include fire, flood and earthquake (Refer to Immediate Response Checklist).

TASK 1 - Immediate Response

This task provides the necessary command and control to enable the Shire of Koorda'a Incident Response Team to conduct an initial assessment of the disaster and to co-ordinate the Shire's initial response to the disaster.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Works Supervisor
	Deputy Chief Executive Officer
	Works Team Leader
	IT Consultant

Recovery Procedure

Incident response Team Leader and Works Supervisor to undertake the following steps:

- Ensure site has been evacuated and all personnel are accounted for,
- Secure site and prevent access,
- Contact Emergency Services and Police,
- Identify any injuries and render assistance,
- Engage Incident Response Team,
- Undertake an initial assessment of damage and risks,
- Call Telstra and arrange diversion of phone lines to existing Shire mobiles, and
- Team Leader determined time frame to switch to disaster recovery site.

Recovery Time Objective

Timeframe for this activity is within 24 hours of being called by the Incident Response Team Leader.

Recovery Location

Primary Site: Shire Depot Site if depot site can be utilised.
Secondary Site: Industrial lots on Price Street.

Resource requirements

Mobile Phones
Personnel
Equipment and Stores

Other Considerations

1. Secure the affected area as necessary.
2. Restrict access to the building/site.
3. Liaise with Emergency Services and Police.
4. Inform Local Government Insurance Services (LGIS).
5. Inform Elected Members and Employees.
6. Liaise with Shire President to make a press release.
7. Inform Community where possible.

TASK 2 - Commence operations from Disaster Recovery Site

This task provides the necessary steps to commence core Shire operations from the Disaster Recovery site and commence the planning for restoration of services in the short and longer term.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Works Supervisor
	Deputy Chief Executive Officer
	Leading Hand

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site – **Works Supervisor**
  - Establish appropriate temporary depot site on industrial land on Price Street.
  - Administration function to resume from Shire Office.
  - Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable.
- Assess damage and undertake salvage operations – **Works Supervisor, CEO and Works Leading Hand.**
  - Undertake initial assessment of salvageable materials, items and records, etc.
  - Engage staff to remove items to the Price Street Land near current depot.
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **CEO**
  - Liaise with Shire President to issue a media statement.
  - Co-ordinate meetings of Incident Response team.
  - Authorise all immediate purchasing requirements.
  - Liaise with Shire's insurers.
  - Oversee Assessment and Recovery.

Recovery Time Objective

It is the aim of the Recovery Plan to achieve this task within 72 hours.

Resource Requirements

- Office furniture and stationery.
- Depot Administration and Works staff.
- IT hardware and software.
- Communications (land line and internet)

TASK 3 - Assess damage and prepare medium term Recovery Plans

This task provides the necessary steps to commence planning for medium term operations from the Disaster Recovery Site.

Incident Response Team
Team Leader: Chief Executive Officer
Team Members: Works Supervisor
                                     Deputy Chief Executive Officer
                                     Leading Hand

Recovery Procedure
Undertake the following steps:

- Establish the disaster recovery site for full operations in the medium to longer term – **Works Supervisor and Deputy CEO**
  - Establish appropriate temporary depot site on industrial land on Price Street.
  - Administration function to resume from Shire Office (or alternative site).
  - Contact all necessary persons to inform of incident, expected delays and seek documentation when necessary.
  - Liaise with CEO to establish necessary equipment and infrastructure requirements to provide full operations from recovery site.
- Finalise damage assessment and commence planning for re-establishing services through full or partial rebuild – **Works Supervisor, CEO and Leading Hand.**
  - Undertake assessment of buildings and determine action to fully or partially rebuild and make recommendation to Council.
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **CEO**
  - Oversee Assessment and Recovery.
  - Co-ordinate meetings of Incident Response team.
  - Oversee planning for medium term operation from Disaster Recovery Site (6-12 months)

Recovery Time Objective
4 weeks.

Resource Requirements
- IT contractors.
- Additional infrastructure as identified.
- Contractors to clean up disaster site.

TASK 4 - Long term Recovery Plan and relocation to permanent Shire Depot building

This task provides the necessary steps to finalise planning, rebuilding and recommencement of operation from the permanent Shire Depot building.

<u>Incident Response Team</u>

Team Leader:	Chief Executive Officer
Team Members:	Works Supervisor
	Deputy Chief Executive Officer

<u>Recovery Procedure</u>

Undertake the following steps – **CEO, Works Supervisor and Deputy CEO**

- Establish working party to:
  - o Review operations for location of new premises.
  - o Undertake design and tendering processes.
  - o Oversee construction of new premises.
  - o Oversee commissioning of new premises.
- Present review findings to Council for decision.
- Appoint architects, exterior and interior designers, engineers and other necessary assistance to design, specify and document new premises.
- Issue tenders, appoint contractor and commence construction.
- Commission new premises and commence operations from new buildings.

<u>Recovery Time Objective</u>

From the commencement of this task, 4 weeks after the incident, it is the target to have all Shire functions permanently operating from the rebuilt Shire offices in 12 months.

<u>Resource Requirements</u>

- Planning assistance.
- Consultants/Architects.
- Contractors

5.3.   COMPLETE IT HARDWARE FAILURE

This task provides the necessary steps to recover the Shire's IT system as a result of complete failure resulting in replacement of the IT system (Refer to Immediate Response Checklist).

Incident Response Team
Team Leader: Chief Executive Officer
Team Members: Deputy Chief Executive Officer
                         Finance Officer
                         IT Consultants

Recovery Procedure
Undertake the following steps:
- Assess severity of outage through the Shire's IT provider and determine likely outage time.
- Seek quotations and place order for replacement components.
- Contact Shire's insurers and Police if necessary.
- Inform Council community and business contacts (ie; banks, creditors and contractors) of potential delays in providing services.
- Set up and install new hardware/install all software and restore from backups.
- Reconcile and rebuild all data.

Recovery Time Objective
2 weeks.

Resource requirements
IT suppliers (hardware/software, Synergy Soft, Department of Transport etc.)

6.   SCENERIO-SPECIFIC CHECKLISTS

6.1.   LOSS OF (OR ACCESS TO) BUILDINGS / INFRASTRUCTURE / EQUIPMENT

Tasks: Loss of (or access to) buildings / infrastructure / equipment		
If relocation is necessary, consider: **Alternative Locations:** • **Recreation Centre** • **Depot** • **Town Hall** • **Emergency Services Building** • **Work from home** • **Portable site offices** **Set up a minimum of three workstations and printer in the new facility.** **Storage Locations: Physical stock or equipment:** Council Reserves, vacant land, Depot, Contractors, Local businesses.		Date & Time
Notify current users of the alternative location of your intention to occupy the building.		
Depending on the nature of the incident, **consider**: • Requesting assistance from contractors or stakeholders • Staffing requirements for the next 5 days, 10 days, 1 month, 3 months, etc. • Supply requirements for the next 5 days, 10 days, 1 month, 3 months, etc. • Other resources or equipment required for the next 5 days, 10 days, 1 month, 3 months, etc. • Clearing backlogs • Leadership and staff rotation/rostering		Date & Time
Consider how workstations and communications for staff **relocating to other sites** will be established and allocated.	Delegated to	Date & Time
Staff travel arrangements to other sites.		
Consider how staff working in shifts will be established and allocated (eg; work two shifts of 5 hours rather than one shift of 8 hours).		Date & Time
How workstations and communications for **staff working from home** will be organised. Note: staff working from home should be housed at the office 2 days per week where possible.	Delegated to	Date & Time
Consider other support areas to assist with relocation.	Delegated to	Date & Time
Familiarise staff with new arrangements and determine communication protocols.	Delegated to	Date & Time
Arrange security access controls for the **affected building/s**.	Delegated to	Date & Time
Arrange security access controls for the **new building/s**.	Delegated to	Date & Time
Manage any new **OHS/Support and wellbeing issues** that may arise either • During relocation, • At the new building/s, or • With the use of new equipment.	Delegated to	Date & Time
Notify stakeholders of amended working arrangements.	Delegated to	Date & Time

Create a Communications Plan for Councillors, Media, Regulators, other stakeholders and Staff as required. (Template: Appendix 1 - Communications Guidelines)	Delegated to	Date & Time
Redirect: Emails, phones, couriers, etc	Delegated to	Date & Time
Identify necessary people and equipment requirements to maintain Time-Critical Activities.	Delegated to	Date & Time
If possible, begin salvage or restoration activities.	Delegated to	Date & Time
Other:	Delegated to	Date & Time
	Delegated to	Date & Time
	Delegated to	Date & Time
	Delegated to	Date & Time
	Delegated to	Date & Time
	Delegated to	Date & Time
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	Delegated to	Date & Time
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	Delegated to	Date & Time
	Delegated to	Date & Time

6.2. LOSS OF PEOPLE

Tasks: Loss of People		
Determine: The number of staff away, affected service areas and expected return dates. Record and track staff absences.	Delegated to	Date & Time
Ensure the safety and wellbeing of remaining staff.	Delegated to	Date & Time
Identify Time-Critical deliverables due today and for the next 5 days.	Delegated to	Date & Time
Determine the minimum number of staff required to continue operations and identify critical servicing and staffing gaps. Identify staff to be re-deployed from other areas.	Delegated to	Date & Time
Consider how staff working in shifts will be established and allocated (eg; work two shifts of 5 hours rather than one shift of 8 hours)	Delegated to	Date & Time
Ensure appropriate inductions, training and supervision to be in place for any replacement staff.	Delegated to	Date & Time
Ensure risk assessments in regard to any potential safety issues.	Delegated to	Date & Time
Discuss changes with personnel and engage specialist Industrial Relations assistance.	Delegated to	Date & Time
Arrange any required medical assistance.	Delegated to	Date & Time
Cease all non-critical activities where appropriate.	Delegated to	Date & Time
In consultation with Payroll, notify/escalate to Health Department or Worksafe etc.	Delegated to	Date & Time
Can temporary competent replacements be arranged from: • Other Local Governments • Casuals/increase part-time hours • Volunteers, Community Members, Prisoners etc • Existing contractors • Recruitment agencies for Labour Hire (eg; WALGA, LOGO) • State Government Agencies • Retired or former employees	Delegated to	Date & Time
Depending on the nature of the incident, **consider**: • Requesting assistance from contractors or stakeholders • Staffing requirements for the next 5 days, 10 days, 1 month, 3 months, etc. • Supply requirements for the next 5 days, 10 days, 1 month, 3 months, etc. • Other resources or equipment required for the next 5 days, 10 days, 1 month, 3 months, etc. • Clearing backlogs • Leadership and staff rotation/rostering	Delegated to	Date & Time
Create a Communications Plan for Councillors, Media, Regulators, other stakeholders and Staff as required. (Template: Appendix 1 - Communications Guidelines)	Delegated to	Date & Time
Notify Stakeholders of amended working arrangements.	Delegated to	Date & Time
Organise any required Employee Assistance including counselling to assist with personnel returning to work.	Delegated to	Date & Time

Develop and distribute return-to-work guidance to staff.	Delegated to	Date & Time
Conduct regular Fitness for Work Assessments.	Delegated to	Date & Time
Establish a method to provide financial advice to staff who have been financially impacted.	Delegated to	Date & Time
Other:	Delegated to	Date & Time
	Delegated to	Date & Time
	Delegated to	Date & Time
	Delegated to	Date & Time
	Delegated to	Date & Time
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	Delegated to	Date & Time
	Delegated to	Date & Time

6.3. LOSS OF IT, DATA OR COMMUNICATIONS

Tasks: Loss of IT or Communications		
Contact IT Contractor / Support / or LGIS Cyber Insurer Incident Response Hotline 1800 027 428 ** See response process below Determine potential cause/s Clarify the extent of the outage Clarify the extent of any data loss Determine restoration target timeframes	Delegated to	Date & Time
Determine whether there is a need for any other staff to assist IT.	Delegated to	Date & Time
Detail a strategy and resources for recovery, including assistance from external contractors, cyber insurer and IT specialists. Communications and employee contact details are on Definitiv.	Delegated to	Date & Time
Consider: Deliverables due today and for the next 5 days, 10 days, 1 month, etc. Consider how workstations and communications for staff relocating to other sites or working from home will be established and allocated. Staff travel arrangements to other sites. Manual procedures or workarounds. Other productive activities not requiring IT or communications infrastructure.	Delegated to	Date & Time
Detail a strategy to resources for recovery, including assistance from neighbouring local governments, responders, external contractors, suppliers, insurers and specialists.	Delegated to	Date & Time
Invoke the IT Disaster Recovery Plan	Delegated to	Date & Time
If there has been a partial loss of IT or Communications, consider how staff working in shifts will be established and allocated (eg; work two shifts of 5 hours rather than one shift of 8 hours)	Delegated to	Date & Time
Notify Stakeholders of amended working arrangements.	Delegated to	Date & Time
Create a Communications Plan for Councillors, Media, Regulators, other stakeholders and Staff as required. (Template: Appendix 1 - Communications Guidelines)	Delegated to	Date & Time
Ensure ongoing interaction with appropriate IT Incident Management for regular updates and feedback.	Delegated to	Date & Time
Ensure protocols for regular update and feedback.	Delegated to	Date & Time
Consider support and wellbeing requirements of IT.	Delegated to	Date & Time
Other:	Delegated to	Date & Time
	Delegated to	Date & Time
	Delegated to	Date & Time
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	Delegated to	Date & Time

6.4. LOSS OF KEY SUPPLIERS (e.g. UTILITIES)

Tasks: Loss of Supplier		
Contact the Supplier (where possible) and determine: The nature and extent of the incident. Have operations ceased entirely, or is it limited? Supply of any goods currently in transit. Whether the supplier has stock on hand that you can collect. Communication updates from the supplier if possible. Assign someone to monitor and communicate with the supplier.	Delegated to	Date & Time
Restoration timeframes and clearance of backlogs (if applicable).	Delegated to	Date & Time
Consider: • Time-Critical activities that rely on this supplier. Can these be prioritised immediately? • Length of time before these activities are impacted. • Alternative suppliers? Contact them immediately. • Procurement Requirements - Purchasing Policy. • Alternative procedures.	Delegated to	Date & Time
Determine if there are any legal, health and safety, reputation or financial implications.	Delegated to	Date & Time
Depending on the nature of the incident, **consider:** • Requesting assistance from contractors or stakeholders. • Staffing requirements for the next 5 days, 10 days, 1 month, 3 months, etc. • Supply requirements for the next 5 days, 10 days, 1 month, 3 months, etc. • Other resources or equipment required for the next 5 days, 10 days, 1 month, 3 months, etc. • Clearing backlogs. • Leadership and staff rotation/rostering.	Delegated to	Date & Time
Notify stakeholders of amended working arrangements.	Delegated to	Date & Time
Create a Communications Plan for Councillors, Media, Regulators, other stakeholders and Staff as required. (Template: Appendix 1 - Communications Guidelines)	Delegated to	Date & Time
Place additional orders to make up any low supply quantities.	Delegated to	Date & Time
Other:	Delegated to	Date & Time
	Delegated to	Date & Time
	Delegated to	Date & Time
	Delegated to	Date & Time
	Delegated to	Date & Time

7.   MANAGE

The following is a basic standing agenda for each regular meeting. Incident-specific information should also be included where relevant.

Tasks		
Arrange responsibilities for tasks and determine target completion times.		
Record all decisions, actions and issues.	Delegated to	Date & Time
Monitor ongoing staff support and wellbeing requirements.	Delegated to	Date & Time
Considerations to be discussed and actioned accordingly: • Review effectiveness of recovery actions to date.	Delegated to	Date & Time
• Discuss any emerging issues or new information.	Delegated to	Date & Time
• Reassess resource requirements and capabilities for the following weeks and months.	Delegated to	Date & Time
• Review all working arrangements for affected areas.	Delegated to	Date & Time
• Review all Time-Critical business activities.	Delegated to	Date & Time
• Review existing/current workload and any backlogs.	Delegated to	Date & Time
• Review all deferred activities and arrange resumption where possible.	Delegated to	Date & Time
• Assess any insurance implications.	Delegated to	Date & Time
• Set next meeting and venue.	Delegated to	Date & Time
Identify and notify Key Contacts of any amended working arrangements.	Delegated to	Date & Time
Provide feedback, information, copies of communications and copies of logs to Admin Support to ensure that an appropriate record of the incident is maintained.	Delegated to	Date & Time
Provide updates to staff and consider welfare provisions for impacted individuals.	Delegated to	Date & Time
Release external communications if deemed appropriate.	Delegated to	Date & Time
Conduct site visits if deemed appropriate and safe.	Delegated to	Date & Time
Ensure all relevant stakeholders continue to be kept informed.	Delegated to	Date & Time
Continue to monitor Incident and issue instructions as appropriate.	Delegated to	Date & Time
Review status of Incident and scale down recovery as situation dictates.	Delegated to	Date & Time
Implement staff rotation/rostering.	Delegated to	Date & Time
Other:	Delegated to	Date & Time

8. RECOVER

Tasks		
Contact other Local Governments who've experienced a similar incident and request assistance by sharing their post-incident recovery experiences with you.		
Arrange responsibilities for tasks and determine target completion times.		
Record all decisions, actions and issues.	Delegated to	Date & Time
Monitor ongoing staff support and wellbeing requirements.	Delegated to	Date & Time
For review and agreement: • Completed action items	Delegated to	Date & Time
• Recovery objectives.	Delegated to	Date & Time
• Plans are in place to deal with any backlogs.	Delegated to	Date & Time
• Communication to staff to recognise efforts.	Delegated to	Date & Time
• Target date for completion of post incident review.	Delegated to	Date & Time
Provide copies of logs and decisions to Admin Officer for collation.	Delegated to	Date & Time
Undertake <u>post-incident review/debrief</u>, including: • Communication within and between Incident Leadership Team and Support areas. • Effectiveness of communications with affected areas and stakeholders. • Cost recovery arrangements and insurance offsets. • Effectiveness of recovery strategies. • Advice to external and internal customers. • Media arrangements. • Impact of Incident on Shire's reputation. • Timeframes for tasks and achievement of targets. • Impact on workflows of affected and interdependent areas. • Special staffing arrangements and acknowledgement of contributions. • IT system performance and recovery arrangements.	Delegated to	Date & Time
Present findings for review.	Delegated to	Date & Time
Celebrate achievements and anniversary of incident (if appropriate).	Delegated to	Date & Time

9. REVIEW AND MAINTAIN

It is critical that this plan is regularly reviewed to ensure that it remains relevant, accurate and useful. The Executive Management Team is responsible for reviewing and maintaining the plan including annual updating of all the contact and insurance lists. This maintenance is a key factor in the successful implementation of the plan during an emergency.

The plan should use staff titles rather than names and any organisational structure changes must be reviewed with the plan.

After an event it is important to assess the performance of the plan, highlighting what was handled well and what could be improved upon next time.

Each workplace fire warden will develop an evacuation process which will be laminated and displayed clearly for staff and visitors to access.

APPENDIX 1 - COMMUNICATIONS GUIDELINES

Sample Communications Template
This is what we know (& this is who is impacted):
This is what we don't know:
This is what we are doing:
This is what we want you to do:
Press Release Example: On (insert day and date) at approximately (insert time) the Shire of Koorda experienced a business interruption event (describe event • this is what we know, • this is what we don't' know, etc, as above). See 'Notification Chart' below for likely questions from stakeholders and 'Message Mapping' below for a template.

Note: ONLY an authorised spokesperson may speak to the media.

Communications Team Responsibilities		
Primary	Deputy	Role/Responsibility
CEO	Deputy CEO	• Works with Management Team/Council, to issue statements to the media. • Serves as lead representative at press conferences with assistance as required. • Approves all publicly disseminated information. • Identifies spokesperson if required.
		• Works in close liaison with the spokesperson to ensure message accuracy and delivery. • Assists with media relations.
		• Provides legal advice on communications strategies. • Provides legal advice on messaging to victim(s), family members, media, etc. • Approves messages before release.

Verify the Incident	
WHAT happened? **WHAT** is impacted?	
WHERE did it happen?	
WHEN did it happen?	
WHO is involved? **WHO** is impacted?	
HOW did it happen?	
WHY did it happen?	
WHAT is currently being completed?	
NOTE: When collecting information, it is important to consider the following:	

- Have all the facts been obtained (to the best of your knowledge)? __
- What other information is needed?
- Have the details of the situation been confirmed?
- Are the information sources credible?
- Is the information consistent from several sources?
- Other?

Notification Chart		
Stakeholder	Organisational context	Likely Questions
Employees	• Organisational impact of event • Continuing operational capability • Alternative work arrangements	➤ What has happened and why? ➤ What will happen in the immediate future? ➤ Where is assistance available? ➤ Where should we go? ➤ What should we do? ➤ How do we do it? ➤ What are we allowed to say? ➤ Will I get paid? ➤ Is my job safe? ➤ When do I come back to work?
Family/ Next of kin	**Immediately** • The extent of the event. • Names of individuals involved and injuries. • Access to counselling services.	➤ What has happened? ➤ Who are the staff members involved and are they safe? ➤ What do we do now? Or later? ➤ How could it happen? ➤ Who is responsible?
Board/ Council/ Committee	• Impact on local Communities/ Customers. • Timeline to normal capability and capacity.	➤ What has happened and why? ➤ What is being done to fix it? ➤ What are the impacts on local communities/ customers and how are these being managed? ➤ When will normal capability and capacity be restored?
Auditors/ Shareholders	• The nature of the event. • Immediate impacts on operational capacity. • Expected recovery performance.	➤ Immediate impacts on sales, profits, cash flow? ➤ Financial and brand/image impacts, short term viability etc? ➤ Longer term impacts on organisation? ➤ Asset valuation changes? ➤ What is being done to prevent it from happening again?
Local Community	**Immediately** • That an event has occurred.	➤ What has happened? ➤ Is it safe? ➤ Could it happen again? ➤ What is being done to ensure that it does not happen again?

Notification Chart		
Stakeholder	Organisational context	Likely Questions
Customers	• That an event has occurred. • Impact on service/ product delivery. • Alternate delivery arrangements.	➢ What is the impact on product/service quality? ➢ How will delivery be affected? ➢ How will contractual conditions be affected? ➢ Will the organisation be able to continue? ➢ What compensation will be made available? ➢ What other alternate sources of product/ service exists? ➢ What is the customer's relative priority/ importance to the organisation?
Suppliers	• That an event has occurred. • Changes in supply requirements. • Alternate arrangements for receipt of supplies. • Alternate arrangements for accounts payable.	➢ Will my bills be paid? ➢ Changes to supply requirements? ➢ How long will inventory be required to be held for? ➢ Capacity for changed pricing? ➢ Likely duration of supply changes? ➢ Compensation available for contractual conditions?
Regulators	• That the event has occurred and how. • How it will be fixed. • How it will be prevented from happening again.	➢ What has happened? ➢ How did it happen? ➢ What is being done to fix it? ➢ What is being done to prevent it happening again? ➢ What is the compliance/ capability/ performance of other related areas? ➢ Are all relevant rules and regulations being adhered to?
Media	• That an event has occurred/ • Factual. Only what is known, No assumptions. • What measures are being put in place.	➢ What has happened and how? ➢ Who is responsible? ➢ Can it happen again? ➢ What similar events have happened previously?

APPENDIX 2 - EVENT LOG

The Event Log is to be used to record information, decisions and actions in the period immediately following the critical event or incident.

Date	Time	Information/ Decisions/ Actions	Initials