



Attachments

Audit And Risk Management Committee Meeting

Tuesday, 8 November 2022

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Agenda Item 5.1.1 - Attachment 1

Unconfirmed Minutes Audit and Risk Committee Meeting



Shire of Ashburton

Audit and Risk Management Committee Meeting

Unconfirmed Minutes

(Public)

**Council Chambers, Onslow Shire Complex, Second
Avenue,**

Onslow

9 August 2022


8:30am

Unconfirmed Minutes – Public Audit and Risk Management Committee Meeting 9 August 2022



**Shire of Ashburton
Audit and Risk Management Committee Meeting**

The Chief Executive Officer recommends the endorsement of these minutes at the next Ordinary Council Meeting.



K Donohoe
Chief Executive Officer
12 August 2022

These minutes were confirmed by Council as a true and accurate record of proceedings at the Audit and Risk Management Committee Meeting held on Tuesday 9 August 2022.

Presiding Member _____

Date _____

Disclaimer
The Shire of Ashburton warns anyone who has an application lodged with Council must obtain, and should only rely on, written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by Council in respect of the application. No responsibility whatsoever is implied, or accepted, by the Shire of Ashburton for any act, omission, statement, or intimation occurring during a Council meeting.

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1 Declaration of opening

The Presiding Member declared the meeting open at 8:41am.

1.1 Acknowledgement of country

As representatives of the Shire of Ashburton Council, we respectfully acknowledge the local Indigenous people, the traditional custodians of this land where we are meeting upon today and pay our respects to them and their elders past, present and emerging.

2 Announcement of visitors

Nil

3 Attendance

3.1 Present

Elected members

Cr K White	Shire President (Presiding Member) Onslow Ward
Cr M Lynch	Deputy Shire President, Tom Price Ward
Cr T Mladenovic	Tom Price Ward
Cr L Rumble	Paraburdoo Ward
Cr A Sullivan	Paraburdoo Ward
Cr M Gallanagh	Pannawonica Ward

Employees

K Donohoe	Chief Executive Officer
T Dayman	A / Director Corporate Services
T Matson	Director People and Place
A Sheridan	A / Director Infrastructure Services
C McGurk	Director Projects and Procurement
J Bray	Manager Governance
A Furfaro	Governance Officer
M Barnes	Executive Assistant Projects and Procurement

Guests

M Shafizadeh	Moore Australia
N Goosen	Moore Australia

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3.2 Apologies

Cr A Smith Tom Price Ward 9 August 2022

Cr R De Pledge Ashburton Ward 9 August 2022

3.3 Approved leave of absence

Cr J Richardson Tableland Ward 9 August 2022

4 Declaration by members

4.1 Due consideration by Councillors to the agenda

Councillors noted they have given due consideration to all matters contained in this agenda.

4.2 Declarations of interest

A member who has an Impartiality, Proximity or Financial interest in any matter to be discussed at this meeting must disclose the nature of the interest either in a written notice, given to the Chief Executive Officer, prior to the meeting, or at the meeting immediately before the matter is discussed.

A member who makes a disclosure in respect to an interest must not preside at the part of the meeting which deals with the matter, or participate in, or be present during any discussion or decision-making process relative to the matter, unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

No declarations of interest have been submitted. Announcements by the Presiding Member and Councillors without discussion

No declarations of interest were submitted.

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5 Confirmation of minutes

5.1 Confirmation of previous meetings

That with respect to the confirmation of minutes, Council confirms the minutes of the Audit and Risk Management Committee Meeting held 12 July 2022, as attached.

Attachment 5.1A

Committee Recommendation	010/2022
Moved	Cr L Rumble
Second	Cr A Sullivan
<p>That Council confirm the minutes of the Audit and Risk Committee Meeting held in Clem Thompson Sports Pavilion, Stadium Road, Tom Price on 12 July 2022 as a true and accurate record, as include in Attachment 5.1A.</p>	
<p>Carried 6/0</p>	

6 Terms of Reference

6.1 Purpose

The Audit Committee's role, in accordance with Regulation 15 of the *Local Government (Audit) Regulations 1996*, is to aid and provide guidance to Council on the discharge of its duties under Part 6 and 7 of the *Local Government Act 1995* (the Act). The Audit Committee assists Council to monitor the integrity of the Shire's financial statements, risk management, internal controls, and compliance with legislative requirements.

6.2 Responsibilities

The Audit Committee is responsible for:

- 1 Guiding and assisting Council in carrying out its functions under:
 - a Part 6 of the Act and its functions relating to other audits and other matters related to financial management, and
 - b Part 7 of the Act in relating to auditing the Shire's financial accounts.
- 2 Reviewing the CEO's report required under regulation 17(3).

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- 3 Monitoring and advising the CEO when the CEO is carrying out functions in relation to a review under:
 - a regulation 17 (1), and
 - b the Local Government (Financial Management) Regulations 1996, regulation 5(2)(c).

- 4 Monitoring Support the Auditor conducting an audit and carrying out the Auditor's other duties under the Act.

- 5 Oversee the implementation of any action that Council
 - a is required to take, has stated it has taken or intends to take in respect to matters raised by the audit report.
 - b has accepted should be taken on receipt of the CEO's report of a review under regulation 17(1), and
 - c has accepted should be taken on receipt of the CEO's report under regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996.

- 6 The Audit Committee's duties include,
 - a considering the Auditor's interim audit of the Shire's accounting and internal control procedures for the financial year,
 - b reviewing the audited financial report for the previous financial year; (c) reviewing the interim and final audit reports for the financial year.
 - c reviewing the annual Compliance Audit Return,
 - d reviewing the CEO's triennial report on the appropriateness and effectiveness of the Shire's systems and procedures regarding risk management, internal controls, and legislative compliance,
 - e reviewing the CEO's triennial report on the appropriateness and effectiveness of the Shire's financial management systems and procedures, and
 - f considering the proposed timeline for Council to adopt the budget and the ten-year financial plan for the following financial year and providing a report to council on those matters.

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7 Agenda items

7.1 Audit Log Status Update

File reference	CM52
Author's name	J Bray
Author's position	Manager Governance
Author's interest	Nil
Authorising officer's name	N Cain
Authorising officer's position	Director Corporate Services
Authorising officer's interest	Nil
Name of applicant / respondent	Not applicable
Date report written	25 July 2022
Previous meeting reference	Agenda item 7.1 (Minute 008/2022) Audit and Risk Management Committee 12 July 2022

Summary

The Shire has previously undertaken internal audits and external reviews of financial and other processes and systems.

This report provides an update on the implementation of the recommendations from those Audits and Reviews.

Background

The Chief Executive Officer is required to ensure adequate systems and processes are established for the effective management and control of the Shire.

Internal audits and external reviews are examples of methods Council may use to ensure sound management of the Shire is occurring.

Following the finalisation of an internal audit and/or external review, recommendations are included in the Audit Log to ensure progress monitored and recorded.

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Comment

A progress update is provided to the Audit and Risk Management Committee to ensure oversight of the implementation of recommendations as a result of an internal audit and/or external review. Full details of the outstanding actions are detailed in Attachment 7.1A.

Attachment 7.1A

A summary of the progress on the implementation of internal audit recommendations is provided in the following table.

Internal Audit	Total Recommendations	Not Started	In Progress	Completed
Review of 2019 FMR	4	0	4	0
Procurement Systems and Controls	23	2	14	7
Risk Management Practices	19	8	8	3
Grants Management	11	10	1	0
Records Management	15	7	8	0
Total	72	27	35	10

A summary of the progress on the implementation of financial audit recommendations is provided in the following table.

Financial Year Ended	Total Recommendations	Not Started	In Progress	Completed
30 June 2021	Not received	Not received	Not received	Not received
30 June 2020	5	5	0	0
30 June 2019	4	4	0	0
30 June 2018	1	1	0	0
30 June 2017	1	1	0	0
30 June 2016	1	1	0	0
Total	12	12	0	0

No recommendations have been completed since last reported to the Audit and Risk Management Committee on 12 July 2022.

Resourcing issues have prevented satisfactory progress of addressing the recommendations from these audits and reviews from occurring.

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Consultation

Executive Leadership Team
Middle Management Group
Moore Australia

Statutory environment

Local Government (Audit) Regulations 1996

Regulation 17 CEO to review certain systems and processes

The Chief Executive Officer is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –

- Risk management,
- Internal control, and
- Legislative compliance.

The Chief Executive Officer is to report to the Audit and Risk Management Committee the results of each review.

Financial implications

Nil

Strategic implications

Shire of Ashburton Strategic Community Plan 2022-2032

Strategic Objective	Performance – We will lead the organisation, and create the culture, to deliver demonstrated performance excellence to the community.
Strategic Outcome	Visionary community leadership with sound, diligent and accountable governance
Strategy	Provide, and lead in the development of, meaningful policies and processes to ensure sound and compliant delivery of services to the community.

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Risk management

Risk has been assessed based on the Officer Recommendation.

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan
Compliance failures if areas identified for improvement are not addressed.	Possible (3)	Major (4)	High (12)	<u>Reputation</u> Substantiated, public embarrassment, widespread loss of community trust, high widespread multiple media profile, third party actions. <u>Compliance</u> Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire / Officers.	Implementing process improvements as a result of internal audits/external reviews and regular progress reporting to the Audit and Risk Management Committee.

The following Risk Matrix has been applied:

Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Adoption of this item has been evaluated against the Shire of Ashburton's Risk Management Policy CORP5 Risk Matrix.

The perceived level of risk is “High” as the Shire may be non-compliant with relevant legislation and be at risk of theft, fraud, or corruption if inadequate controls and processes are not improved.

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Policy implications

There are no know policy implications for this item.

Voting requirement

Simple majority

Councillor interest declarations

Nil

Officer recommendation

That, with respect to the Audit Log Status Update, Committee recommends Council receives the updated Audit Log.

Committee Recommendation	011/2022
Moved	Cr L Rumble
Second	Cr M Gallanagh
That, with respect to the Audit Log Status Update, Committee recommends Council receives the updated Audit Log.	
Carried 6/0	

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7.2 Internal Audit Report – Records Management

File reference	CM52
Author's name	J Bray
Author's position	Manager Governance
Author's interest	Nil
Authorising officer's name	N Cain
Authorising officer's position	Director Corporate Services
Authorising officer's interest	Nil
Name of applicant / respondent	Not applicable
Date report written	27 July 2022
Previous meeting reference	Not applicable

Summary

An internal audit of the Shire's records management practices was completed in July 2022.

The audit identified a total of nine (9) findings, three (3) high-risk matters and six (6) medium-risk matters.

The Internal Audit Report details all findings and agreed actions to improve or rectify the findings.

Confidentiality

An attachment to this report is confidential in accordance with section 5.23(2) of the *Local Government Act 1995* because it deals with –

- (e) *"Information that has a commercial value to a person"*
- (f) *"Endanger the security of the local government's property".*

Background

The audit of the records management practices was included in the 2021/2022 internal audit program.

Moore Australia (WA) Pty Ltd were engaged to conduct the audits included in the internal audit program.

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Comment

The internal audit was completed in July 2022 and identified a total of nine (9) findings, three (3) high-risk matters and six (6) medium-risk matters. Full details of the findings are available in the confidential attachment.

Confidential Attachment 7.2A

In addition, an operational review of the Shire's records management system was undertaken. The results of this review support the internal audit's recommendations for improvements.

All matters identified will be addressed in accordance with the agreed action by the target completion date.

All findings from the internal audit will be included in the Internal Audit Log. Progress on the actions will be provided at each Audit and Risk Management Committee meeting.

Consultation

Chief Executive Officer
Director Corporate Services
Manager Governance
Customer Service Officer – Records
Moore Australia (WA) Pty Ltd

Statutory environment

Local Government (Audit) Regulations 1996

Regulation 17 CEO to review certain systems and processes

The Chief Executive Officer is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –

- Risk management,
- Internal control, and
- Legislative compliance.

The Chief Executive Officer is to report to the Audit and Risk Management Committee the results of each review.

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Financial implications

Costs associated with the implementation of the agreed actions have been identified as minimal, and can be met within the current operational budget.

Strategic implications

Shire of Ashburton Strategic Community Plan 2022-2032

Strategic Objective	Performance – We will lead the organisation, and create the culture, to deliver demonstrated performance excellence to the community.
Strategic Outcome	Visionary community leadership with sound, diligent and accountable governance
Strategy	Provide, and lead in the development of, meaningful policies and processes to ensure sound and compliant delivery of services to the community.

Risk management

Risk has been assessed based on the Officer Recommendation.

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan
Compliance failures if areas identified for improvement are not addressed.	Possible (3)	Major (4)	High (12)	<u>Reputation</u> Substantiated, public embarrassment, widespread loss of community trust, high widespread multiple media profile, third party actions. <u>Compliance</u> Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire / Officers.	Implementing process improvements as a result the internal audit and regular progress reporting to the Audit and Risk Management Committee.

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The following Risk Matrix has been applied:

Consequence Likelihood		Risk Matrix				
		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Adoption of this item has been evaluated against the Shire of Ashburton's Risk Management Policy CORP5 Risk Matrix.

The perceived level of risk is "High" as the Shire may be non-compliant with relevant legislation and be at risk of theft, fraud, or corruption if inadequate controls and processes are not improved.

Policy implications

As a result of the internal audit conducted, the Shire's record keeping policies and guidelines will be reviewed.

Voting requirement

Simple majority

Councillor interest declarations

Nil

Officer recommendation

That, with respect to the Internal Audit Report – Records Management, Committee recommends Council,

- a Receives the Internal Audit Report as detailed in Attachment 7.2A, and
- b Notes the actions detailed in the Internal Audit Report will be included on the Internal Audit Log.

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Committee recommendation	012/2022
Moved	Cr M Lynch
Second	Cr A Sullivan
That, with respect to the Internal Audit Report – Records Management, Committee recommends Council,	
a	Receives the Internal Audit Report as detailed in Attachment 7.2A, and
b	Notes the actions detailed in the Internal Audit Report will be included on the Internal Audit Log.
Carried 6/0	

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8 Confidential matters

Nil

9 Next meeting

The next Audit and Risk Committee is tentatively scheduled to be held at 8:30am on Tuesday 8 November 2022 at Council Chambers, Onslow Shire Complex, Second Avenue, Onslow

10 Closure of meeting

There being no further business, the Presiding Member closed the meeting at 9:01am.



Agenda Item 6.1 - Attachment 1

Draft Audit and Risk Management Committee Terms of Reference



Audit and Risk Management Committee

Terms of Reference

Purpose

In line with the *Local Government (Audit) Regulations 1996* (Regulations), the purpose of the Audit and Risk Management Committee (Committee) is to:

- Support Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, external audit functions and ethical accountability,
- Examine the audit and management reports from external audits, and ensure that the Shire of Ashburton (Shire) appropriately implements any actions, and
- Receive and review reports prepared by the Chief Executive Officer (CEO) in accordance with the Regulations and provide recommendations to Council on its findings and proposed actions.

Role and functions

The role of the Committee is to provide guidance and assistance to Council in fulfilling its governance and oversight responsibilities, in relation to the following key areas:

Financial reporting

1. Make recommendations to Council on how to enhance credibility and objectivity in the Shire's financial reporting.
2. Review the Shire's draft annual financial report, focusing on:
 - accounting policies and practices
 - the process used in making significant accounting estimates
 - significant adjustments to the financial report (if any) arising from the audit process
 - compliance with accounting standards and other reporting requirements
 - significant variances from prior years.
3. Consider and recommend the Shire's annual financial report to Council for adoption.

Internal control

1. Review the CEO's report/s made under regulation 17 of the Regulations, relating to systems and procedures concerning risk management, internal controls and legislative compliance, and,



- a. Make recommendations to Council to address issues identified in the reviews, and
 - b. Oversee the implementation of recommendations arising from the reviews undertaken, once accepted by Council.
2. Review the annual Compliance Audit Return and report to Council on the results of that review.
 3. Ensure continued compliance with relevant legislation.

Strategic risk management

1. Review whether the Shire has an effective risk management system and report back to Council on its findings.
2. Receive and review strategic risk reports which identify key risks and the status and effectiveness of risk management systems.
3. Report back to Council on any adverse trends identified and any risks that need further attention.
4. Ensure that fraud and misconduct risks have been identified and have an appropriate treatment plan.

External audit

1. Liaise with the appointed external auditor to ensure that Council can be satisfied with the performance of the local government in managing its financial affairs.
2. Promote a more effective and efficient external audit process by providing an independent review of reports presented to the Committee and reporting to Council on the results of that review.

Internal audit

1. Assist Council to form an opinion on the local government's audit requirements by recommending courses of action which ensure that internal audit processes are appropriate, accountable and transparent.
2. Review and recommend a regular internal audit program to Council.
3. Review internal audit reports and make recommendations to Council on its results.
4. Oversee and monitor the implementation of internal audit recommendations.

Delegation

1. This Committee has no delegated authority and no authority to implement its recommendations without resolution of Council.





2. The Committee is a formally appointed committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility.
3. The Committee does not have any management functions and cannot involve itself in management processes or procedures, other than by making a recommendation to Council.

Membership

1. The Committee shall comprise of all elected members of the Shire.
2. The CEO or their nominee is to be available to attend meetings to provide advice to the Committee.
3. Appointments to the Committee will be for up to two-year terms, with membership expiry coinciding with the local government ordinary elections.

Quorum

The quorum for a committee meeting is set by section 5.19 of the *Local Government Act 1995*.

Meetings

1. The Committee must elect a presiding member and deputy presiding member in accordance with section 5.12 and Schedule 2.3 of the *Local Government Act 1995*.
2. Meetings will be scheduled as and when required in consultation with the presiding member, with no less than three (3) meetings being held each year.

Reporting

The Committee shall report to Council by way of its minutes and any recommendations it may make.

Office use only			
Relevant delegations	Nil		
Council adoption	Date		Resolution #
Reviewed/modified	Date		Resolution #
Next review due	Date	November 2023	





Agenda Item 6.1 - Attachment 2

Current Audit and Risk Management Committee Terms of Reference

1 Terms of Reference

1.1 Purpose

The Audit Committee's role, in accordance with Regulation 15 of the *Local Government (Audit) Regulations 1996*, is to aid and provide guidance to Council on the discharge of its duties under Part 6 and 7 of the *Local Government Act 1995* (the Act). The Audit Committee assists Council to monitor the integrity of the Shire's financial statements, risk management, internal controls, and compliance with legislative requirements.

1.2 Responsibilities

The Audit Committee is responsible for:

- 1 Guiding and assisting Council in carrying out its functions under:
 - a Part 6 of the Act and its functions relating to other audits and other matters related to financial management, and
 - b Part 7 of the Act in relating to auditing the Shire's financial accounts.
- 2 Reviewing the CEO's report required under regulation 17(3).
- 3 Monitoring and advising the CEO when the CEO is carrying out functions in relation to a review under:
 - a regulation 17 (1), and
 - b the Local Government (Financial Management) Regulations 1996, regulation 5(2)(c).
- 4 Monitoring Support the Auditor conducting an audit and carrying out the Auditor's other duties under the Act.
- 5 Oversee the implementation of any action that Council
 - a is required to take, has stated it has taken or intends to take in respect to matters raised by the audit report.
 - b has accepted should be taken on receipt of the CEO's report of a review under regulation 17(1), and
 - c has accepted should be taken on receipt of the CEO's report under regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996.

- 6 The Audit Committee's duties include,
 - a considering the Auditor's interim audit of the Shire's accounting and internal control procedures for the financial year,
 - b reviewing the audited financial report for the previous financial year; (c) reviewing the interim and final audit reports for the financial year.
 - c reviewing the annual Compliance Audit Return,
 - d reviewing the CEO's triennial report on the appropriateness and effectiveness of the Shire's systems and procedures regarding risk management, internal controls, and legislative compliance,
 - e reviewing the CEO's triennial report on the appropriateness and effectiveness of the Shire's financial management systems and procedures, and
 - f considering the proposed timeline for Council to adopt the budget and the ten-year financial plan for the following financial year and providing a report to council on those matters.



Agenda Item 6.2 - Attachment 1

Audit Log as at 2 November 2022



Internal Audit Log

Current Review Date: 2/11/2022

Date of Report	Audit Topic	Finding Title	Recommendation	Risk Rating	Management Comment in Report	Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
22-Apr-21	Review of FMR	Fixed Asset Register	1. Fixed Asset Register Review systems to ensure practices for routine reviews of the Fixed Asset Register and reconciliations are undertaken and maintained as required by documented procedures.	Medium	Review of Finance Manual to be undertaken by EOM May 2021.	01-May-21	Progress Update as at 2 May 2022 Request for Quote 07-21 Shire Property Assessments has been awarded that incorporates data collection on all shire owned property in Tom Price, Paraburdoo and Onslow, which will be used to verify data contained within the Shire's fixed asset register. Additional asset classes will be programmed in future years. Fixed Asset Register reconciliations are completed monthly and reviewed by the Manager Finance and Administration, with the task have been incorporated in end of month financial checklist. Status Completed	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Review of FMR	Fixed Asset Register	2. Fixed Asset Register Enforce individual accountability for compliance with the Shire's documented procedures.	Medium	Review of Finance Manual to be undertaken by EOM May 2021.	01-May-21	Progress Update as at 2 May 2022 Request for Quote 07-21 Shire Property Assessments has been awarded that incorporates data collection on all shire owned property in Tom Price, Paraburdoo and Onslow, which will be used to verify data contained within the Shire's fixed asset register. Additional asset classes will be programmed in future years. Fixed Asset Register reconciliations are completed monthly and reviewed by the Manager Finance and Administration, with the task have been incorporated in end of month financial checklist. Status Completed	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Review of FMR	Debtors	3. Debtors Implement checklists to evidence preparation, review and monitoring of tasks as required by Finance Manual procedures. This will allow for management to routinely monitor compliance and to assist with ensuring procedural requirements are adhered to in a timely manner.	Medium	Checklists to be implemented by EOM March 2021.	01-Mar-21	Progress update as at 2 May 2022 • Rates and Sundry Debtors reconciliations are completed monthly and reviewed by the Manager Finance and Administration, with the task have been incorporated in end of month financial checklist. • Incorporated into the EOM process and checklist is the provision to review end of month reconciliations and ensure the checklists has been completed prior to the preparation and finalization of the monthly financial statements. Status Complete	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Review of FMR	Bank Reconciliations	4. Bank Reconciliations Review and update systems to facilitate compliance with the Finance Manual and agreed documented management actions noted in the FMR.	High	To be addressed by EOM April 2021.	01-Apr-21	Progress update as at 2 May 2022: 28 February 2022 Prior period bank reconciliation issues are being addressed and cleared in order to bring Council's bank reconciliations up to date with a significant reduction in outstanding items. Bank Reconciliation tasks for all the Shire's bank accounts have been incorporated in end of month financial checklist. Currently Bank Reconciliations are performed manually and via excel. An upgrade to Itvision Altus Bank Reconciliations is schedule to be implemented in 2021/2022. Finance Manual to be updated in conjunction with the commencement of the new system. Status - Ongoing Progress Update: Prior period bank reconciliation issues are being addressed and cleared in order to bring Council's bank reconciliations up to date with a significant reduction in outstanding items. Bank Reconciliation tasks for all the Shire's bank accounts have been incorporated in end of month financial checklist. Currently Bank Reconciliations are performed manually and via excel. An upgrade to Itvision Altus Bank Reconciliations is schedule to be implemented in 2021/2022. Finance Manual to be updated in conjunction with the commencement of the new system. Update – September 2021. Funds to upgrade to Altus included in 2021-2022 budget. System to be implemented.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Procurement	Documented Policies & Procedures	5. Documented Policies and Procedures Review and update KCA 10 Purchasing, Creditors, Procurement and Payments and FIN22 Procurement Directive to align with and provide consistent and correct direction to staff for procurement activities.	High	To be implemented by EOM May 2021.	01-May-21	Progress Update: Staff are currently reviewing new procurement systems to be implemented in 2021/2022. The system implementation will incorporate the review and/or development of various council policies, processed and directives, that will be inbuilt into the system to ensure compliance. Additional review of transactions associated with Muzzy's is occurring with key stakeholders set to meet in the near future to resolved issues raised. Status Ongoing	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress

22-Apr-21	Procurement	Documented Policies & Procedures	6. Documented Policies and Procedures Create checklists for tasks and controls noted within documented policies and procedures to assist with and to evidence compliance	High	To be implemented by EOM May 2021.	01-May-21	Progress Update: Staff are currently reviewing new procurement systems to be implemented in 2021/2022. The system implementation will incorporate the review and/or development of various council policies, processed and directives, that will be inbuilt into the system to ensure compliance. Additional review of transactions associated with Muzzy's is occurring with key stakeholders set to meet in the near future to resolved issues raised. Status Ongoing	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Procurement	Delegation of Authority	7. Delegation of Authority Enforce individual accountability for compliance with the Shire's recordkeeping requirements and documented procedures.	High	To be addressed by EOM March 2021.	01-Mar-21	Progress Update: Current process to be reviewed which may result in amendments to employee delegations to mitigate the concerns raised by the reviewers. A new Record Keeping Program is currently being implemented. This program, in conjunction with reviewed process and procedures will be aligned to ensure best practice and compliance is met. Update – February 2022. A review of the proposed records keeping program has indicated that it may not be the recommended program for the Shire. A system health check is being conduct on the current Synergy Soft Records, to assess its suitability either short term or long term.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Procurement	Delegation of Authority	8. Delegation of Authority Review delegation 1.1.21 and consider updates where required if there are impracticalities to a single officer being required to approve all payments made from the municipal and/or trust fund.	High	To be addressed by EOM March 2021.	01-Mar-21	Progress Update: Current process to be reviewed which may result in amendments to employee delegations to mitigate the concerns raised by the reviewers. A new Record Keeping Program is currently being implemented. This program, in conjunction with reviewed process and procedures will be aligned to ensure best practice and compliance is met. Update – February 2022. A review of the proposed records keeping program has indicated that it may not be the recommended program for the Shire. A system health check is being conduct on the current Synergy Soft Records, to assess its suitability either short term or long term.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Procurement	Delegation of Authority	9. Delegation of Authority Implement systems and controls where reviews of the record of exercise of delegated powers or duties are performed for compliance and accuracy verification.	High	To be addressed by EOM March 2021.	01-Mar-21	Progress Update: Current process to be reviewed which may result in amendments to employee delegations to mitigate the concerns raised by the reviewers. A new Record Keeping Program is currently being implemented. This program, in conjunction with reviewed process and procedures will be aligned to ensure best practice and compliance is met. Update – February 2022. A review of the proposed records keeping program has indicated that it may not be the recommended program for the Shire. A system health check is being conduct on the current Synergy Soft Records, to assess its suitability either short term or long term.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Procurement	Training	10. Training A risk based training matrix be implemented to assist with ensuring staff are offered relevant training to ensure their knowledge of legislative and operational requirements is maintained up to date.	Medium	To be addressed by EOM April 2021.	01-Apr-21	Progress update as at 2 May 2022: Procurement training for all staff is already in place, including new starter Procurement e-learning module (recently developed and implemented). This module has already been rolled out to the Shire's entire workforce as mandatory refresher training. In addition, LG and Shire procurement practices are covered in detail in our CEO 6 monthly Introduction to LG face to face compulsory training. This training is currently for new starters, but the aim is to get all staff enrolled in the near future. In addition, our procurement team regularly invites Shire staff to face procurement training on LG and Shire procurement practices. Our middle management group (MMG) and our Governance Officer recently attended a comprehensive, bespoke 3-day face to face LG Skills Development Programme, covering LG and Shire legislative and operational requirements in detail. Our training calendar for the remainder of this calendar year includes: LG Act (Essentials and Advanced) training (June & July), Procurement and Contract Essentials course and Procurement Planning and Risk course (facilitated by WALGA) (Sept/Oct) Progress Update: Shire is currently investigating a Human Resources online management solution, including the onboarding of new staff. This platform will assist with rolling out identified training requirements including those listed by the reviewer. Update – September 2021. Funds for HR online management system included in 2021-2022 budget. System has been sourced and currently being implemented. Update – February 2022. Pulse implementation being finalized, with training to cover modules scheduled for the end of March 2022 with Executive and Managers.	Moore received the evidence on training material, attendance logs. Closed on 12 June 2022.	Completed
22-Apr-21	Procurement	Conflict of Interest & Confidentiality	11. Conflict of Interest and Confidentiality Persons assessing or handling any significant procurement should be required to declare any matters which may impact or be perceived to impact on their independence prior to the evaluation being undertaken. Procedures for the declaration of interests prior to procurement assessments being undertaken should also be documented for high value purchases and tenders.	Medium	To be addressed by EOM April 2021.	01-Apr-21	Progress Update: Declarations of interest are completed by staff for RFQ and RFT. Formal procedures are under review to align with new requirement, including providing guidelines of types of interest and definition of significant procurement. A new procurement platform is currently being investigated which will include the ability to in-build shire requirements and reflect the shire's workflow for declarations. Update – September 2021. Funds to upgrade to Altus included in 2021-2022 budget, which may include upgrade to Altus procurement. System demonstration to be arranged to ensure it meets the requirements of the organization.	The Shire provided several copies of signed Declaration and Confidentiality and Interest forms on 5 different tenders / requests. Also included was the Code of Conduct for Tender Evaluation Panel Members. Closed on 12 June 2022.	Completed

22-Apr-21	Procurement	Scope & Planning of Projects	12. Scope and Planning of Projects Cost Estimates including in addition to the implementation of a risk based training matrix, consider mechanism where project plans and cost estimates are reviewed by appropriately qualified personnel prior to invitations to provide goods/services being issued.	High	Training being implement in relation to scope preparation. External expertise to be engaged for review as required.	No due date	Progress update as at 2 May 2022: In the 2020/21 year, we facilitated the following training: Understanding Building and Construction Tenders and Contracts (Questamon); Project Management (LG Pro); Contract Risk (LGIS); Project Management (AIMWA). 2021/22 - In addition to all of the LG and Procurement related training already mentioned, the following AIM WA training is scheduled: Manage Projects (Aug) and Applied Project Management (Oct). Progress Update: Contract management training has been delivered to project management staff. Ongoing training to be provided where identified. Third party consultants are engaged to review scope of works for major projects. Budget considerations are submitted by providing a business case, which outlines a detailed scope of works. This area is under ongoing improvement to ensure that the level of planning and budget estimates verified and accurate.	8 June 2022: Renae Lynch - This is still in progress.	In Progress
22-Apr-21	Procurement	Tenders	13. Tenders Review systems and controls in relation to contract management and compliance with tenders to ensure processes remain compliant and align with general good governance principles. Training may also assist for staff involved in tender processes (including contract management) to understand their obligations in relation to legislative compliance.	High	Recommendation to be implemented by June 2021 with ongoing review.	01-Jun-21	Progress as at 2 May 2022 In additional to LG training already mentioned, the following WALGA training is scheduled for Sept/Oct this year: Procurement and Contract Essentials and Procurement Planning and Risk. Progress Update: In addition to the new procurement platform, Altus Contract Management module has been released by Itvision and currently being investigated as a platform to provide ongoing systems improvements. Contract management training has been delivered to project management staff. Increase procurement and understanding of legislation training identified, with training being delivered over the next 12 months. Training will need to be delivered regularly to ensure new staff are aware of the requirements. Update – September 2021. Upgrade to Altus included in 2021-2022 budget, which may include upgrade to Altus procurement / Contract Management.	8 June 2022: Renae Lynch - This is still in progress.	In Progress
22-Apr-21	Procurement	Evaluations	14. Evaluations To help ensure probity and fairness when assessing high value procurement options, at least three persons should assess the procurement option independently of each other. Documented processes should require a higher level of probity and due diligence (including reference checking), the higher the value or risk associated with the purchase.	Medium	Probity Auditor engaged for projects \$1m and over. Ad hoc probity also initiated. Recommendation to be implemented.	No due date	Progress Update: In addition to the new procurement platform, Altus Contract Management module has been released by Itvision and currently being investigated as a platform to provide ongoing systems improvements. Update – September 2021. Upgrade to Altus included in 2021-2022 budget, which may include upgrade to Altus procurement / Contract Management	The Shire provided several Declaration of Confidentiality an Interest forms indicating that three or more employees performs evaluations on tenders and quotations. Meetings are set up after each individual evaluation and an overall evaluatuion is performed. Further, the Shire also appointed Santo Casilli from Avant Edge Consulting as the Shire's probity advisor and auditor. Closed on 12 June 2022.	Completed
22-Apr-21	Procurement	Panels & Pre Qualified Suppliers	15. Panels and Pre Qualified Suppliers Undertake a well considered, risk based approach prior to assessing the merits of establishing and subsequently complying with Pre-Qualified Supplier Panels. Ensure robust processes, systems and controls are in place to support and monitor compliance.	Medium	Recommendation noted	No due date	Progress Update: The induction of new systems improvements will incorporate a complete review of the overall procurement process, including considering the use of Panels of Pre-Qualified suppliers.	As per the Purchasing Policy FIN 12, the Shire use WALGA or CUA for panel procurement. FIN 12 describes the procurement processes. Further, FIN 25 - Panels of Prequalified Suppliers has been implemented since 8 September 2020 which describe the process for panel procurement activities including record keeping requirements. Closed on 12 June 2022.	Completed
22-Apr-21	Procurement	Variations	16. Variations Review and update FIN22 Procurement Directive to remove the 'conditions of approvals for when entering into contract variations that consider the barter or exchange of services or facilities'. Any ability to enter into contract variations should align with FIN12 Purchasing policy as adopted by Council.	High	Recommendation to be implemented by June 2021 .	01-Jun-21	Progress Update: The induction of new systems improvements will incorporate a complete review of the overall procurement process including the review of policies and directives as identified by the reviewer. A new procurement platform is currently being investigated which will include the ability to in-build shire requirements and reflect the shire's workflow for variations. Update – September 2021. Upgrade to Altus included in 2021-2022 budget, which may include upgrade to Altus procurement / Contract Management.	8 June 2022: Renae Lynch - This is still in progress. The Shire is in the process of reviewing FIN 22.	In Progress
22-Apr-21	Procurement	Variations	17. Variations Enforce individual accountability with documented procurement policies and procedures and consider disciplinary action for repetitive compliance breaches.	High	Recommendation to be implemented by June 2021 .	01-Jun-21	Progress Update: The induction of new systems improvements will incorporate a complete review of the overall procurement process including the review of policies and directives as identified by the reviewer. A new procurement platform is currently being investigated which will include the ability to in-build shire requirements and reflect the shire's workflow for variations. Update – September 2021. Upgrade to Altus included in 2021-2022 budget, which may include upgrade to Altus procurement / Contract Management.	FIN 12 Purchasing Policy Section 1.4.8 provide the requirements for Contract Renewals, Extensions and Variations. The Shire also implemented PP 099 - Exemption Form for employees to apply for exemptions (variations) The form must be completed, signed and approved by either a Director or the CEO, in accordance with their Financial Limits as set out in FIN 22. Closed on 12 June 2022.	Completed
22-Apr-21	Procurement	Variations	18. Variations Update KCA 10 Purchasing, Creditors, Procurement and Payments to provide for current requirements in relation to variations and approvals.	High	Recommendation to be implemented by June 2021 .	01-Jun-21	Progress Update: The induction of new systems improvements will incorporate a complete review of the overall procurement process including the review of policies and directives as identified by the reviewer. A new procurement platform is currently being investigated which will include the ability to in-build shire requirements and reflect the shire's workflow for variations. Update – September 2021. Upgrade to Altus included in 2021-2022 budget, which may include upgrade to Altus procurement / Contract Management.	8 June 2022: Renae Lynch - This recommendation is the responsibility of the Finance Manager - Taryn Dayman.	In Progress

22-Apr-21	Procurement	Segregation of Duties	19 Segregation of Duties Review and update levels of permissions within the Shire's ERP to support segregation of duties	Medium	Recommendation to be implemented by April 2021 .	01-Apr-21	Progress Update: New application, eftsure, is being acquired and will be implemented in July 2021. This new application incorporates payment protection, compliance monitoring and vendor onboarding by a third party. Implementation of new system will reduce the Shire's exposure to fraudulent activities as well as increasing the segregation of duties within the accounts payable team. Processes and procedures will be updated at the time of implementation, which will include a review of controls. Update – November 2021. Procurement to suitable solution has been complete, new system to be implemented in the new year. Update – February 2020. EFTSure is currently being implemented and due to go live in April 2022.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Procurement	Segregation of Duties	20. Segregation of Duties Update procedures to ensure appropriate interventions are available at various stages of the procurement process, including routine reviews of controls to ensure they are being observed and maintained as required.	Medium	Recommendation to be implemented by April 2021 .	01-Apr-21	Progress Update: New application, eftsure, is being acquired and will be implemented in July 2021. This new application incorporates payment protection, compliance monitoring and vendor onboarding by a third party. Implementation of new system will reduce the Shire's exposure to fraudulent activities as well as increasing the segregation of duties within the accounts payable team. Processes and procedures will be updated at the time of implementation, which will include a review of controls. Update – November 2021. Procurement to suitable solution has been complete, new system to be implemented in the new year. Update – February 2020. EFTSure is currently being implemented and due to go live in April 2022.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Procurement	Approval of Invoices	21. Approval of Invoices, Compliance with Policies and Procedures Consider the implementation of authorised checklists and / or workflow diagrams to assist with compliance and understanding of systems and processes to be followed.	Medium	Recommendation noted	No due date	Progress Update: Continued monitoring of current practices to ensure compliance. Checklists and workflows will be inbuilt into the new procurement systems to ensure compliance and meeting of best practice.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Procurement	Vendor/Supplier Masterfile & Maintenance	22. Vendor/Supplier Masterfile and Maintenance Review and update processes and forms for additions / amendments to the vendor / supplier Masterfile to include declarations to support the verification of change requests and their origin, authority to support the change request, validation checks for changes once completed (including routine monitoring of audit trails to ensure all changes performed have been authorised).	High	Recommendation to be implemented by April 2021 .	01-Apr-21	Progress Update: New application, eftsure, is being acquired and will be implemented in July 2021. This new application incorporates payment protection, compliance monitoring and vendor onboarding by a third party. Implementation of new system will reduce the Shire's exposure to fraudulent activities as well as increasing the segregation of duties within the accounts payable team. Processes and procedures will be updated at the time of implementation, which will include a review of controls. Update – November 2021. Procurement to suitable solution has been complete, new system to be implemented in the new year. Update – February 2020. EFTSure is currently being implemented and due to go live in April 2022.	8 June 2022: Renae Lynch - This recommendation is the responsibility of the Finance Manager - Taryn Dayman.	In Progress
22-Apr-21	Procurement	Progress Payments and Purchase Order Tracking	23. Progress Payments and Purchase Order Tracking 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.	Medium	Recommendation to be implemented by April 2021 .	01-Apr-21	Progress Update: Review being performed as part of end of financial year and will continue throughout the year. Frequent reviews incorporated in the monthly checklist. It is anticipated that new systems will also assist in the monitoring and tracking of progress payments and purchase orders. Update – September 2021. Upgrade to Altus included in 2021-2022 budget, which may include upgrade to Altus procurement / Contract Management.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Procurement	Exemptions for Purchasing Activities	24. Exemptions for Purchasing Activities Update policies and procedures to provide clearer instruction and alignment for exemptions to occur.	Medium	Recommendation to be implemented by April 2021 .	01-Apr-21	Progress Update: The induction of new systems improvements will incorporate a complete review of the overall procurement process including the review of policies and directives as identified by the reviewer. A new procurement platform is currently being investigated which will include the ability to in-build shire requirements and reflect the shire's workflow for exemptions. Ongoing procurement training to be delivered. Update – September 2021. Upgrade to Altus included in 2021-2022 budget, which may include upgrade to Altus procurement / Contract Management.	The Shire updated PP 099 - Exemption Form on 8 June 2021 and it requires employees to apply for exemptions. The form must be completed, signed and approved by either a Director or the CEO, in accordance with their Financial Limits as set out in FIN 22. Closed on 12 June 2022.	Completed
22-Apr-21	Procurement	Credit Cards	25. Credit Cards Ensure processes exist to maintain adherence to and detect any deviation from established documented procedures and controls.	Medium	Recommendation to be implemented by April 2021 .	01-Apr-21	Progress Update: A review of credit card best practices currently in progress which may include the reduction of the number of card holders and the manner in which a credit card may be used. Corporate Credit Card conditions of use to be developed in line with updated policies, processes, and directives. Continued monitoring of practices to ensure compliance.	8 June 2022: Renae Lynch - This recommendation is the responsibility of the Finance Manager - Taryn Dayman.	In Progress
22-Apr-21	Procurement	Accounts for Payments Listing to Council	26. Accounts for Payments listing to Council The list of payments made by the CEO under delegated authority should be presented to Council with only the minimum information required by legislation, and not as a separate confidential attachment.	Medium	Recommendation to be implemented by April 2021 .	01-Apr-21	Progress update as at 2 May 2022 Not applicable	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Procurement	Regional Price Preference Policy	27. Regional Price Preference Policy Where regional price preferencing is to be applied to tender considerations, ensure policies remain in place which have complied with legislative requirements.	Medium	Recommendation noted	No due date	Progress Update: The induction of new systems improvements will incorporate a complete review of the overall procurement process including the review of policies and directives as identified by the reviewer. A new procurement platform is currently being investigated which will include the ability to in-build shire requirements and reflect the shire's workflow for applying Regional Price Preference Policy. Ongoing procurement training to be delivered. Update – September 2021. Upgrade to Altus included in 2021-2022 budget, which may include upgrade to Altus procurement / Contract Management.	The FIN 04 - Regional Price Preference Policy was approved on 10 November 2020 and implemented. Closed on 12 June 2022.	Completed
22-Apr-21	Risk Management	Resourcing	28. Resourcing Appointment of dedicated risk manager who is responsible for the coordination of risk management activities. Regularly consider the resourcing of the risk management function and if it currently meets expectations. This may include the convening of a risk management group to support the risk manager	Medium	Recommendation to be considered by ELT	No due date	Progress Update: Risk Management has been identified as a priority, The funding of a new Audit and Governance position has been included in budget considerations and incorporated in the organization review discussions. Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2021 budget. Recruitment to commence	The new Manager Governance, Jasmine Bray commenced at the Shire. She will take responsibility for risk mangement at the Shire. . Closed on 9 June 2022.	Completed

22-Apr-21	Risk Management	Alignment to Strategic Plan & Business Plan	29. Alignment to Strategic Plan and Business Plan Consider and document current and emerging risks in the Strategic Community Plan 2017-2027 and the Corporate Business Plan and how effective risk management is in place.	Medium	Recommendation noted	No due date	Progress Update: The documentation is being reviewed prior to December 2021 and will include links to shire corporate documents as well as incorporating risk management.	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Risk Management	Council & Audit & Risk Mgmt Committee	30. Council and Audit and Risk Management Committee Review CORP5 Risk Management Policy to better define the responsibilities of the Council, the Audit & Risk Management Committee, management and other stakeholders.	Medium	Recommendation to be implemented by EOM June 2021.	01-Jun-21	Progress Update: Term of reference to be reviewed based on department guidelines and best practice. To be presented for discussion with the audit committee.	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Risk Management	Council & Audit & Risk Mgmt Committee	31. Council and Audit and Risk Management Committee Review the current Audit and Risk Management Committee Terms of Reference to include risk management responsibilities and to align with better practice principles.	Medium	Recommendation to be implemented by EOM June 2021.	01-Jun-21	Progress Update: Term of reference to be reviewed based on department guidelines and best practice. To be presented for discussion with the audit committee.	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Risk Management	Risk Management	32. Risk Management Annual Work Plan and Calendar Develop, approve, document, monitor and report on a risk management calendar and annual work plan, which identifies the risk management events that are scheduled to occur to ensure that all deadlines are met.	Low	Recommendation to be implemented by EOM July 2021.	01-Jul-21	Progress Update: Risk Management has been identified as a priority, subsequently a new Audit and Governance position is currently being proposed and included in budget considerations. On appointment the development of a risk management calendar and annual plan will be given the highest priority. Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Risk Management	Risk Management	33. Risk Management Annual Work Plan and Calendar Develop, approve, monitor and report on a risk management training calendar and perform induction and regular training for management, staff, contractors and volunteers. Ensure that the risk manager and risk owners have induction and regular training to ensure they understand their role and responsibility and better practice principles. This can be performed via online training and be integrated with other training performed by the Shire.	Low	Recommendation to be implemented by EOM July 2021.	01-Jul-21	Progress as at 2 May 2022: In the 2020/21 year, we facilitated the following training: Understanding Building and Construction Tenders and Contracts (Questamon); Contract Risk (LGIS). 2021/22: A Procurement and Contractors Essentials as well as a Planning and Risk training course have already been arranged, to be delivered by WALGA. Should the Shire make the decision to appoint a Risk Manager, then appropriate training will be delivered, aligned with their role KPI's and development plan. Contractor induction information needs to be provided by the Shire's Project and Procurement Directorate. Progress Update: Development of a risk management training calendar to be developed by the Audit and Governance Officer in conjunction with Human Resources and management. System improvements, including new applications and platforms, should assist in the development, monitoring and reporting of the Shire's Risk Management program as well as identifying and delivering of integrated tailored training including inductions. Contractor and volunteer inductions to be developed and inclusive of risk management responsibilities and requirements.	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Risk Management	Risk Expert	34. Risk Expert Document consideration of the need for a risk expert in the identification and management of key risks.	Low	Recommendations noted	No due date	Progress Update: This will be addressed on the appointment of the new Audit and Governance position Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	The new Manager Governance, Jasmine Bray commenced at the Shire. She will take responsibility for risk management at the Shire. The Shire also introduced the "Employee Handbooks" covering on employee responsibilities, including aspects of risk management. Closed on 9 June 2022.	Completed
22-Apr-21	Risk Management	Risk Owners	35. Risk Owners Review off boarding processes and ensure risk management processes and controls are updated to remove terminated staff and to identify new risk owners.	Medium	Recommendation to be implemented by EOM June 2021.	01-Jun-21	Progress Update: This will be addressed on the appointment of the new Audit and Governance position Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	The new Manager Governance, Jasmine Bray commenced at the Shire. She will take responsibility for risk management at the Shire. The Shire also introduced the "Employee Handbooks" covering on employee responsibilities, including aspects of risk management. Closed on 9 June 2022.	Completed
22-Apr-21	Risk Management	Risk Register	36. Risk Register Create, implement and maintain an organisational Risk Register and consider: - overlap, duplication and risk owners, shared risks and whether a residual risk falls within or outside the Shire's risk appetite- where business units risk registers can be used as an effective risk management tool- more regular reviews of risks more than annually regular assessment of the shared risks and the impact on the Shire, - the risk management categories to ensure they are appropriate to assist with risk identification and management, - application of professional judgement in assessment of effectiveness of controls in line with documented systems and controls	High	Risk Register to be reviewed subject to consultant availability	No due date	Progress Update: Updating of the operation risk register and implementing strategic risk register to commence on the appointment of the new Audit and Government position Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Risk Management	Risk Appetite, Risk Tolerance Statements & Treatment	37. Risk Appetite, Risk Tolerance Statements and Treatment Action Plans Develop, approve, monitor and report on a risk appetite, risk tolerance and treatment action plans and then consider these within documented risk management practices. Consider the effectiveness of controls to ensure that treatment action plans are not required to reduce risk to within risk appetite.	High	Risk Register to be reviewed subject to consultant availability	No due date	Progress Update: This will be addressed on the appointment of the new Audit and Governance position. Once defined, will be incorporated in the future corporate documents. Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress

22-Apr-21	Risk Management	Risk Management Strategy	38. Risk Management Strategy Develop, a risk management strategy and review this at least on an annual basis or when material risks are identified.	Medium	Risk Register to be reviewed subject to consultant availability	No due date	Progress Update: This will be addressed on the appointment of the new Audit and Governance position. Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Risk Management	Special Activities & Project Risks	39. Special Activities and Project Risks Develop an approved risk assessment tool for special projects and activities which are being considered to be undertaken	High	Risk Register to be reviewed subject to consultant availability	No due date	Progress Update: This will be addressed on the appointment of the new Audit and Governance position. Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Risk Management	Embedded Risk Management	40. Embedded Risk Management Consider and document how the risk management is integrated and embedded within Shire processes. Strategies that can be considered include risk champions, workshops with management and staff.	High	Risk Register to be reviewed subject to consultant availability	No due date	Progress Update: This will be addressed on the appointment of the new Audit and Governance position. Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Risk Management	Audit & Risk Management Committee	41. Audit and Risk Management Committee Include a summary of the risk management activities as an agenda paper for Audit & Risk Management Committee meetings.	Medium	Recommendation to be implemented by EOM September 2021.	01-Sep-21	Progress Update: As previously mentioned, a review of the term of reference will be reviewed which will incorporate matters raised by the reviewer.	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Risk Management	Executive Leadership Team	42. Executive Leadership Team Include a summary of the risk management activities as an agenda paper for Executive Leadership Team meetings.	Medium	Recommendation to be implemented by EOM April 2021.	01-Apr-21	Progress Update: Risk management activities to be incorporated into the agenda on the commencement of the new Audit and Governance Officer.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Risk Management	Compliance with Legislative Requirements	43. Compliance with Legislative Requirements Develop and implement a risk management framework / strategy and supporting systems and procedures aligned to the current risk Management Standard, ISO 31000:2018.	Medium	Recommendation to be implemented	No due date	Progress Update: Risk management framework / strategies, systems and procedures to be reviewed against and aligned with new standards, to be carried out by the new Audit and Governance Officer. Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Risk Management	Staff Adherence and Audits	44. Staff Adherence and Audits Perform regular external or internal independent assessment of Risk Management to identify improvement opportunities.	Medium	Recommendation to be implemented	No due date	Progress Update: Risk management framework / strategies, systems and procedures to be reviewed and aligned with new standards, to be carried out by the new Audit and Governance Officer. Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Risk Management	Performance Indicators	45. Performance Indicators Develop, approve, document, monitor and report risk management performance indicators or measures to allow expected performance and actual performance to be compared.	Low	Recommendation to be implemented	No due date	Progress Update: To be incorporated as part of the above and coordinated by the new Audit and Governance Officer and development of a new system. Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Risk Management	Survey of Risk Owners, Management, Staff, Contractors & Volunteers	46. Survey of Risk Owners, Management, Staff, Contractors and Volunteers Survey a selection of risk owners, management, staff, contractors and/ or volunteers to identify continuous improvement opportunities.	Low	Recommendation to be implemented	No due date	Progress Update: To be incorporated as part of the above and coordinated by the new Audit and Governance Officer and development of a new system. Update – September 2021. Organisational structure incorporating new position has been endorsed by Council and funded in the 2021-2022 budget. Recruitment to commence	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Grants Management	Application of Grants	47. Application of Grants Improve systems and controls through establishing set criterion to support decision making and authorisation for grant applications	Medium	Recommendations noted	No due date	Progress Update: Workflow to be developed that ensures that grant applications are assessed against council's priorities and integrated planning documents prior to submission. Grant Register to be expanded to incorporate the requirements of funding and monitor compliance and ensure best practice is met.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Grants Management	Application of Grants	48. Application of Grants Enforce individual accountability for compliance with the Shire's documented procedures	Medium	Recommendations noted	No due date	Progress Update: Workflow to be developed that ensures that grant applications are assessed against council's priorities and integrated planning documents prior to submission. Grant Register to be expanded to incorporate the requirements of funding and monitor compliance and ensure best practice is met.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Grants Management	Acquittal of Grants	49. Acquittal of Grants Review documented procedures to include clearer requirements to support grant acquittals to assist with a higher level review for the timely completion and submission of acquittals and audits.	Medium	Recommendations noted	No due date	Progress Update: Development of suitable reporting system to collate and monitor funding performance data which is reported regularly to each department for review and/or action to be delivered in the new financial year.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Grants Management	Acquittal of Grants	50. Acquittal of Grants Establish authorised checklists to be completed by each department managing grants to evidence the routine review of grants and the provision of any required information as required by internal policies and procedures.	Medium	Recommendations noted	No due date	Progress Update: Development of suitable reporting system to collate and monitor funding performance data which is reported regularly to each department for review and/or action to be delivered in the new financial year.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Grants Management	Compliance with Grant Conditions	51. Compliance with Grant Conditions Create a grants matrix to allow higher level analysis and review of compliance with grant conditions and clauses.	Medium	Recommendations noted	No due date	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Grants Management	Compliance with Grant Conditions	52. Compliance with Grant Conditions In addition to the recording of compliance for grant programs, establish a register to maintain records of compliance and non-compliance.	Medium	Recommendations noted	No due date	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Grants Management	Governance	53. Governance Update internal resource library (intranet) to maintain live documents as required by documented procedures.	Low	Recommendations noted	No due date	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Grants Management	Governance	54. Governance Clarify KCA 3 Grants to define expected compliance requirements and create support documents as required to facilitate compliance.	Low	Recommendations noted	No due date	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started

22-Apr-21	Grants Management	Governance	55 Governance Enforce individual accountability with documented procedures.	Low	Recommendations noted	No due date	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Grants Management	Governance	56 Governance Undertake an evaluation of current grant programs to identify non-compliant grants and action as required.	Low	Recommendations noted	No due date	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Grants Management	Governance	57. Governance Document appropriate procedures relating to management of community support grants.	Low	Recommendations noted	No due date	Progress Update: Review of REC08 is currently being conducted.	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Records Management	Record Keeping Practices	58. Record Keeping Practices The Shire investigate an automated approach to manage information that can detect and classify high risk and high value information across different repositories including Email, Shared Drives, SharePoint, One Drive etc.	Medium	Recommendation to be implemented	No due date	Progress Update: A new record keeping system has been identified and is currently in its implementation stage. The new system includes the capability to automatically capture data and records based on the Shire's record keeping requirements and will be aligned to the Shire's Record Keeping Plan as well as legislative requirements. Update – February 2022 – Record Keeping System is currently being reviewed, as a review of the proposed new system has indicated that it may not meet the Shire's requirements. The Shire's current record keeping system Synergy Soft Central records is currently being reviewed for its suitability short term and long term.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Records Management	Record Keeping Practices	59. Record Keeping Practices The Executive Leadership Team reinforces the importance of recordkeeping with the relevant business units' Management. The message should cascade down from the top to all levels within the organisation.	Medium	Recommendation to be implemented	No due date	Progress Update: A new record keeping system has been identified and is currently in its implementation stage. The new system includes the capability to automatically capture data and records based on the Shire's record keeping requirements and will be aligned to the Shire's Record Keeping Plan as well as legislative requirements. Update – February 2022 – Record Keeping System is currently being reviewed, as a review of the proposed new system has indicated that it may not meet the Shire's requirements. The Shire's current record keeping system Synergy Soft Central records is currently being reviewed for its suitability short term and long term.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Records Management	Record Keeping Practices	60. Record Keeping Practices Enforce individual accountability for compliance with the Shire's recordkeeping requirements.	Medium	Recommendation to be implemented	No due date	Progress Update: A new record keeping system has been identified and is currently in its implementation stage. The new system includes the capability to automatically capture data and records based on the Shire's record keeping requirements and will be aligned to the Shire's Record Keeping Plan as well as legislative requirements. Update – February 2022 – Record Keeping System is currently being reviewed, as a review of the proposed new system has indicated that it may not meet the Shire's requirements. The Shire's current record keeping system Synergy Soft Central records is currently being reviewed for its suitability short term and long term.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Records Management	Record Keeping Practices	61. Record Keeping Practices Ensure any updates to the EDRMS comply with legislation and appropriate systems and controls are in place to facilitate its application throughout the organisation.	Medium	Recommendation to be implemented	No due date	Progress Update: A new record keeping system has been identified and is currently in its implementation stage. The new system includes the capability to automatically capture data and records based on the Shire's record keeping requirements and will be aligned to the Shire's Record Keeping Plan as well as legislative requirements. Update – February 2022 – Record Keeping System is currently being reviewed, as a review of the proposed new system has indicated that it may not meet the Shire's requirements. The Shire's current record keeping system Synergy Soft Central records is currently being reviewed for its suitability short term and long term.	On the basis of the management comments provided we assess the recommendation as in progress No further supporting evidence has been provided.	In Progress
22-Apr-21	Records Management	Record Keeping Plan 2015040	62. Record Keeping Plan 2015040 The Shire consider and implement necessary resources to commence immediate review of the Recordkeeping Plan 2015040.	High	Recommendation to be initiated by EOM April 2021.	01-Apr-21	Progress Update: The Shire's Record Keeping Plan is being reviewed in conjunction with the implementation of the Shire's new EDRMS and will incorporate requirements and strategies that align to the new systems capabilities. Staff are in regular contact with the State Records Office regarding the review status as well as ensuring that the shire's approach and implementation meets legislative and best practice requirements. It is envisioned that the Record Keeping plan will be finalized within the next 6 months. The plan will incorporate systems for continual monitoring and self-evaluation strategies.	Validated by Moore Australia and closed on 31 October 2022	Completed
22-Apr-21	Records Management	Record Keeping Plan 2015040	63. Record Keeping Plan 2015040 Develop appropriate systems to monitor the implementation of improvements within the Plan, including self evaluated improvements and any actions noted by the State Records Office.	High	Recommendation to be initiated by EOM April 2021.	01-Apr-21	Progress Update: The Shire's Record Keeping Plan is being reviewed in conjunction with the implementation of the Shire's new EDRMS and will incorporate requirements and strategies that align to the new systems capabilities. Staff are in regular contact with the State Records Office regarding the review status as well as ensuring that the shire's approach and implementation meets legislative and best practice requirements. It is envisioned that the Record Keeping plan will be finalized within the next 6 months. The plan will incorporate systems for continual monitoring and self-evaluation strategies.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Records Management	Language Control	64. Language Control Review, improve and update the systems and controls for language control within record keeping systems.	High	Recommendation to be initiated by EOM April 2021.	01-Apr-21	Progress Update: Language control has been incorporated in the new EDRMS. Formal documentation to be prepared and implemented throughout the organization.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Records Management	Language Control	65. Language Control Consider review of historic records to identify any high risk considerations which require examination and updates for compliance with approved record keeping practices.	High	Recommendation to be initiated by EOM April 2021.	01-Apr-21	Progress Update: Language control has been incorporated in the new EDRMS. Formal documentation to be prepared and implemented throughout the organization.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started

22-Apr-21	Records Management	Training	66. Training Review and update systems and processes for records training to be routinely and consistently included with general commencement inductions.	High	Recommendation to be initiated by EOM April 2021.	01-Apr-21	Progress as at 2 May 2022: The following courses are being scheduled to run this calendar: Introduction to Managing Business Records in LG; Classification and Indexing of Business Records; Retention and Disposal of Business records - all facilitated by WALGA, to be delivered this calendar year still Progress Update: Organisational training on the new EDRMS will be conducted as part of its implementation. Training for new employees will be incorporated on induction utilising the appropriate platforms. Regular evaluation of the Shire's EDRMS performance, in line with the RKP, will provide guidance of the ongoing training requirements to be delivered.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Records Management	Training	67. Training In addition to the induction training, refresher training is conducted for all Management, staff, contractors and volunteers periodically. Records training could, for example, initially be undertaken annually then increased in timeframe when there is evidence of improvement in compliance posture.	High	Recommendation to be initiated by EOM April 2021.	01-Apr-21	Progress as at 2 May 2022: HR has requested Corporate Services to develop content in consultation with HR for an online e-learning course. With Corporate Services. Progress Update: Organisational training on the new EDRMS will be conducted as part of its implementation. Training for new employees will be incorporated on induction utilising the appropriate platforms. Regular evaluation of the Shire's EDRMS performance, in line with the RKP, will provide guidance of the ongoing training requirements to be delivered.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Records Management	Training	68. Training of a records management champion in either each core business unit, or as a general support function, to provide support and guidance to all staff on records management matters. This will allow for an "expert" in the field, with hands on understanding of the challenges of each system	High	Recommendation to be initiated by EOM April 2021.	01-Apr-21	Progress as at 2 May 2022: Appointed Records Coordinator, commencing in May. Also appointed Manager Governance, commencing 1 June. Once these new employees commence, we will identify a records champion and work with them to arrange for super user training for the identified employee. Part of our blended learning framework is knowledge share, including, not allowing employees to work in isolation. Progress Update: Organisational training on the new EDRMS will be conducted as part of its implementation. Training for new employees will be incorporated on induction utilising the appropriate platforms. Regular evaluation of the Shire's EDRMS performance, in line with the RKP, will provide guidance of the ongoing training requirements to be delivered.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Records Management	Training	69. Training Test backup procedures, usability and readability of backup tapes/discs on a regular basis.	Medium	Recommendations noted	No due date	Progress update as at: Corporate Services to arrange via their external ICT or other consulting providers Progress Update: The proposed new system is backed up in accordance with industry best practices standards. Regular testing to take place once system is operational, in line with the Shire's Record Keeping Plan.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Records Management	Key Performance Indicators	70. Key Performance Indicators Refine and develop criteria to assess the performance of the recordkeeping program.	Medium	Recommendation to be initiated by EOM April 2021.	01-Apr-21	Progress Update: Collection and review of statistics will commence on the implementation of the new EDRSM and will form part of the Shire's performance management platform and written into the Shire's reviewed Record Keeping Plan.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Records Management	Key Performance Indicators	71. Key Performance Indicators Implement a survey mechanism to measure levels of staff satisfaction with recordkeeping operations.	Medium	Recommendation to be initiated by EOM April 2021.	01-Apr-21	Progress Update: Collection and review of statistics will commence on the implementation of the new EDRSM and will form part of the Shire's performance management platform and written into the Shire's reviewed Record Keeping Plan.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Records Management	Website Management	72. Website Management Investigate appropriate system solution to capture corporate information published in social media, including internet website.	Medium	Recommendations noted	No due date	Progress Update: New Digital Policy has been developed. Guidelines, processes and procedures for the capturing of the shire's website to be developed in line with best practice principles and incorporated into the Shire's Record Keeping plan.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation..	Not Started
15-Jul-22	Records Management 22	Record Keeping Policies and supporting Procedures	Review the policies and guidelines and develop supporting operating procedures to ensure they reflect current practice requirements	Medium	Agreed	31-Dec-22	31 October 22: Digital Information and Records Policy endorsed by Council 11 October 2022. Review of operating procedures and directives commenced. Council minutes – 11 October 2022 Council attachments – 11 October 2022.		In Progress
15-Jul-22	Records Management 22	Record Keeping Policies and supporting Procedures	Ensure the records management policies and guidelines and operating procedures are approved by the CEO or Executive Leadership Team	Medium	Agreed	31-Dec-22	31 October 22: Digital Information and Records Policy endorsed by Council 11 October 2022. Review of operating procedures and directives commenced. Council minutes – 11 October 2022 Council attachments – 11 October 2022.		In Progress
15-Jul-22	Records Management 22	Record Keeping Policies and supporting Procedures	Communicate the Records Management Policies and operating procedures to all staff within the organisation	Medium	Agreed	31-Dec-22			Not Started
15-Jul-22	Records Management 22	Record Keeping Policies and supporting Procedures	Copies of the Records Management Policies and operating procedures be made available and easily accessible to staff and relevant contractors at induction and ongoing basis	Medium	Agreed	31-Dec-22	31 October 2022: All Council policies are available on the Shire's website. Records User Guide, procedures and guidelines are available on AIMS.		In Progress
15-Jul-22	Records Management 22	Record Keeping Policies and supporting Procedures	Establish a program of reviewing the Records Management policies and procedures at a minimum every two years.	Medium	Agreed	31-Dec-22			Not Started
15-Jul-22	Records Management 22	Record Keeping plan (Statutory obligation)	Review the Record Keeping Plan to ensure they reflect current practice requirements	High	Agreed	31-Dec-22	31 October 2022: A review of the Shire's Recordkeeping Plan has commenced. It is anticipated the review will be finalised by 31 December 2022.		In Progress

15-Jul-22	Records Management 22	Record Keeping plan (Statutory obligation)	Ensure that it is approved by the CEO or Executive management and the State Records Commission.	High	Agreed	31-Dec-22			Not Started
15-Jul-22	Records Management 22	Records Management System	Map all record keeping systems currently used within the Shire	High	Agreed	31-Dec-22			Not Started
15-Jul-22	Records Management 22	Records Management System	CEO approve which records systems should be used for records management	High	Agreed	31-Dec-22			Not Started
15-Jul-22	Records Management 22	Records Management System	Communicate the approved list of records systems to all staff; including their responsibilities	High	Agreed	31-Dec-22			Not Started
15-Jul-22	Records Management 22	Records Management System	ensure that the systems are regularly maintained and key documents remain current.	High	Agreed	31-Dec-22			Not Started
15-Jul-22	Records Management 22	Systems access and records classification	Develop a document or register that classifies key records by access or confidential level and the associated security classification	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Systems access and records classification	Ensure that the document is approved by the CEO or the relevant delegated authority	Medium	Agreed	30-Jun-23	31 October 2022: A review of the Shire's Recordkeeping Plan has commenced. This will be included in this review. It is anticipated the review will be finalised by 31 December 2022.		In Progress
15-Jul-22	Records Management 22	Systems access and records classification	Communicate to relevant staff	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Systems access and records classification	Ensure that records are classified as per the approved document.	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Training Program for Records Management	Establish an ongoing training program for all staff on records management including refresher training	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Training Program for Records Management	Ensure that the program is approved by the CEO or the delegated authority	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Training Program for Records Management	Maintain an up to date log of when staff last completed their training	Medium	Agreed	30-Jun-23	31 October 2022: In August 2022, the Records team commenced recording training of staff in a register.	Validated by Moore Australia and closed on 31 October 2022	Completed
15-Jul-22	Records Management 22	Training Program for Records Management	Set minimum timeframes for when staff should attend the refresher training	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Training Program for Records Management	Ensure staff attend the training and refresher courses.	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Sustained program for Records disposal	Establish a sustained annual program of records disposal and retention	Medium	Agreed	31-Dec-23	31 October 2022: A review of the Shire's Recordkeeping Plan has commenced. This will be included in this review. It is anticipated the review will be finalised by 31 December 2022.		In Progress
15-Jul-22	Records Management 22	Sustained program for Records disposal	Conduct a risk assessment to determine which records will be retained as state archives or disposed	Medium	Agreed	31-Dec-23	31 October 2022: A review of the Shire's Recordkeeping Plan has commenced. This will be included in this review. It is anticipated the review will be finalised by 31 December 2022.		In Progress
15-Jul-22	Records Management 22	Sustained program for Records disposal	Ensure all approvals are sought and evidence and relevant records are maintained.	Medium	Agreed	31-Dec-23			Not Started
15-Jul-22	Records Management 22	Management Reporting on the Shire's Records Management Practices	Develop KPI's for monitoring compliance and performance of the records and information management function	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Management Reporting on the Shire's Records Management Practices	Ensure KPI's are approved by the Executive or relevant delegated authority	Medium	Agreed	30-Jun-23			Not Started

15-Jul-22	Records Management 22	Management Reporting on the Shire's Records Management Practices	Have a standard agenda item on a regular basis to discuss records management matters; and	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Management Reporting on the Shire's Records Management Practices	Regularly report to the Executive and Audit and Risk Committee level	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Compliance Monitoring and Evaluation	Determine the frequency and method of monitoring compliance	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Compliance Monitoring and Evaluation	Regularly monitor; and report to executive and the Audit and Risk Committee the outcomes.	Medium	Agreed	30-Jun-23			Not Started
15-Jul-22	Records Management 22	Records Emergency Management Plan	Review the Records Emergency Management Plan	Medium	Agreed	31-Dec-23	31 October 2022: A review of the Shire's Recordkeeping Plan has commenced. This will be included in this review. It is anticipated the review will be finalised by 31 December 2022.		In Progress
15-Jul-22	Records Management 22	Records Emergency Management Plan	Ensure it is approved by the CEO and the relevant delegated authority	Medium	Agreed	31-Dec-23	31 October 2022: A review of the Shire's Recordkeeping Plan has commenced. This will be included in this review. It is anticipated the review will be finalised by 31 December 2022.		In Progress
15-Jul-22	Records Management 22	Records Emergency Management Plan	Made available to all staff.	Medium	Agreed	31-Dec-23			Not Started
01-Nov-22	Cyber Security	Cyber Security Framework and Supporting Operational Procedures	Establish a Cybersecurity Framework and supporting procedures that align with the WA Government Cybersecurity Policy and the Australian Government Information Security Manual	High	Agreed. Develop a Cybersecurity Framework and supporting procedures that align with the WA Government Cybersecurity Policy and the Australian Government Information Security Manual	31-Dec-22			Not Started
01-Nov-22	Cyber Security	Cyber Security Framework and Supporting Operational Procedures	Ensure the Cyber Security Framework and supporting operating procedures are approved by the CEO, Executive Leadership Team or the relevant delegated authority	High	Agreed. Have the Cybersecurity Framework endorsed by the ICT Working group and Executive Leadership Team	31-Jan-23			Not Started
01-Nov-22	Cyber Security	Cyber Security Framework and Supporting Operational Procedures	Ensure the Cyber Security Framework and supporting operating procedures are approved by the CEO, Executive Leadership Team or the relevant delegated authority	High	Agreed. Have the supporting operating procedures approved by the Director Corporate Services	28-Feb-23			Not Started
01-Nov-22	Cyber Security	Cyber Security Framework and Supporting Operational Procedures	Communicate the framework and supporting operating procedures to all staff within the organisation	High	Agreed. Communicate the framework and supporting operating procedures to all staff within the organisation;	31-Mar-23			Not Started
01-Nov-22	Cyber Security	Cyber Security Framework and Supporting Operational Procedures	Copies of the framework and operating procedures be made available and easily accessible to staff and relevant contractors at induction and ongoing basis	High	Agreed. Copies of the framework and operating procedures be made available and easily accessible to staff and relevant contractors at induction and ongoing basis;	31-Mar-23			Not Started
01-Nov-22	Cyber Security	Cyber Security Framework and Supporting Operational Procedures	Establish a program of reviewing framework and operating procedures at a minimum every two years	High	Agreed. Establish a program of reviewing framework and operating procedures at a minimum every two years.	31-Jan-23			Not Started
01-Nov-22	Cyber Security	Staff Awareness and Training on Cyber Security	Establish cybersecurity training at induction, and an ongoing training program for all staff on cybersecurity awareness including refresher training	High	Agreed. Establish cybersecurity training at induction, and an ongoing training program for all staff on cybersecurity awareness including refresher training.	30-Apr-23			Not Started
01-Nov-22	Cyber Security	Staff Awareness and Training on Cyber Security	Maintain an up-to-date log of when staff last completed their training	High	Agreed. Maintain an up-to-date log of when staff last completed their training.	30-Jun-23			Not Started

01-Nov-22	Cyber Security	Risk Assessment for Cyber Security threats	Conduct cyber security risk assessment at planned intervals (including using existing information to inform the assessments)	Medium	Agreed. Schedule of planned intervals for conducting cybersecurity risk assessments to be incorporated into the Cybersecurity Framework and operating procedures	28-Feb-23			Not Started
01-Nov-22	Cyber Security	Risk Assessment for Cyber Security threats	Retain documented information of the results of the risk assessment	Medium	Agreed. Register maintained of risk assessments conducted in accordance with the framework and procedures	30-Sep-23			Not Started
01-Nov-22	Cyber Security	Risk Assessment for Cyber Security threats	Update key governance documents and processes post performing the risk assessment	Medium	Agreed. Register maintained of risk assessments conducted in accordance with the framework and procedures	30-Sep-23			Not Started
01-Nov-22	Cyber Security	Testing for control weakness and Cyber security threats (including penetration testing)	Establish an annual program of testing vulnerabilities (including penetration testing) which can be performed in house by staff with appropriate skills and experience or externally by consultants	Medium	Agreed. Incorporate an annual program of testing vulnerabilities into the Cybersecurity Framework and supporting operating procedures	31-Jan-23			Not Started
01-Nov-22	Cyber Security	Testing for control weakness and Cyber security threats (including penetration testing)	Develop processes for documenting and addressing identified vulnerabilities in a timely manner	Medium	Agreed. Develop processes for documenting and addressing identified vulnerabilities in a timely manner.	28-Feb-23			Not Started
01-Nov-22	Cyber Security	Physical security of key assets (including Server rooms)	Ensure that physical access to the server room is restricted to only those with authorised access to protected information systems and monitored to prevent unauthorised access and accidental damage	Medium	Agreed. Review current security measures and incorporate acceptable restrictions for authorised access into the Shire's Cybersecurity Framework	31-Jan-23			Not Started
01-Nov-22	Cyber Security	Physical security of key assets (including Server rooms)	Ensure that physical access to the server room is restricted to only those with authorised access to protected information systems and monitored to prevent unauthorised access and accidental damage	Medium	Agreed. Ensure security measures included in the framework are implemented	30-Sep-23			Not Started
01-Nov-22	Cyber Security	Reporting of Cyber Security Incidents and Threats	Establish processes for identifying recording and reporting cyber security incidents to the relevant external entities and internally to the relevant authority	Medium	Agreed. Incorporate cybersecurity recording, and reporting measures and frequency in the Cybersecurity Framework, including regular reporting to the ICT Working Group and Executive Leadership Team	31-Jan-23			Not Started
01-Nov-22	Cyber Security	Reporting of Cyber Security Incidents and Threats	Determine the frequency and key areas that the reporting will cover	Medium	Agreed. Incorporate cybersecurity recording, and reporting measures and frequency in the Cybersecurity Framework, including regular reporting to the ICT Working Group and Executive Leadership Team	31-Jan-23			Not Started
01-Nov-22	Cyber Security	Strategies and Plans for Recovery from Cyber security attacks and Threats	Develop an ICT Disaster Recovery Plan which outlines the overall strategy for recovery ICT (including Cybersecurity threats and incidents), reasons and the activities required to implement the strategy, including timeliness for recovering each specific technology component as required by the Shire	Medium	Agreed. Develop an ICT Disaster Recovery Plan which outlines the overall strategy for recovery ICT (including cybersecurity threats and incidents), reasons and the activities required to implement the strategy, including timeliness for recovering each specific technology component as required by the Shire	31-Jan-23			Not Started
01-Nov-22	Cyber Security	Strategies and Plans for Recovery from Cyber security attacks and Threats	Review the end-of-life cycle of the backup Information and Communication Technology infrastructure installed at the airport in late 2016	Medium	Agreed. Review the end-of-life cycle of the backup ICT infrastructure installed at Onslow Airport in late 2016; and	Review completed			In Progress
01-Nov-22	Cyber Security	Strategies and Plans for Recovery from Cyber security attacks and Threats	Review the end-of-life cycle of the backup Information and Communication Technology infrastructure installed at the airport in late 2016	Medium	Agreed. Develop an ICT asset replacement program	30-Jun-23			Not Started
01-Nov-22	Cyber Security	Strategies and Plans for Recovery from Cyber security attacks and Threats	Replace the backup infrastructure at the Shire's disaster recovery site (Onslow Airport) at end of its expected life cycle	Medium	Agreed. Replace the backup infrastructure at the Shire's disaster recovery site (Onslow Airport) at end of its expected life cycle	30-Sep-23			Not Started
01-Nov-22	Cyber Security	Management of removable media devices (USB and Flash drives) & Trusted Insider Program	Establish a removeable media arrangement or policy that outlines the Shires expectation on the use, handling and protection of removable media	High	Agree in part. Options will need to be discussed with ELT. Incorporate removeable media arrangements into the Cybersecurity Framework	31-Jan-23			Not Started

01-Nov-22	Cyber Security	Management of removable media devices (USB and Flash drives) & Trusted Insider Program	Establish arrangements for monitoring unauthorised data access and excessive use of removable media	High	Agree in part. Options will need to be discussed with ELT. Incorporate monitoring arrangements of non-permitted use of removable media into the Cybersecurity Framework	31-Jan-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Business continuity management arrangements	Review the Shire's Business Continuity Management Arrangements (BCMA) to ensure they reflect current practice requirements and better practice principles from AS ISO 22301:2020 Security and Resilience	Medium	There is no reason for the BCMA's to record the Local Recovery Centers (LRC). LRCs are for community use and do not play a role in BCMA. It should be remembered that they are separate processes. It is agreed that a system should be put in place to ensure the BCMA is updated annually, and all appropriate measures are put in place to ensure it is relevant, staff are aware of it and hard copies are maintained. This should commence with internal ownership being assigned and a consultant engaged to train and assist staff to develop BCMA's for service units and the organization as a whole. Review Business Continuity Management Arrangements (BCMA) ensuring it adheres current practice requirements and better practice principles from AS ISO 22301:2020 Security and Resilience .	30-Sep-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Business continuity management arrangements	Ensure the BCMA, are approved by the CEO or Executive Leadership Team	Medium	There is no reason for the BCMA's to record the Local Recovery Centers (LRC). LRCs are for community use and do not play a role in BCMA. It should be remembered that they are separate processes. It is agreed that a system should be put in place to ensure the BCMA is updated annually, and all appropriate measures are put in place to ensure it is relevant, staff are aware of it and hard copies are maintained. This should commence with internal ownership being assigned and a consultant engaged to train and assist staff to develop BCMA's for service units and the organization as a whole. Have the BCMA approved by the Executive Leadership Team.	31-Dec-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Business continuity management arrangements	Communicate the BCMA, to all staff within the organisation	Medium	There is no reason for the BCMA's to record the Local Recovery Centers (LRC). LRCs are for community use and do not play a role in BCMA. It should be remembered that they are separate processes. It is agreed that a system should be put in place to ensure the BCMA is updated annually, and all appropriate measures are put in place to ensure it is relevant, staff are aware of it and hard copies are maintained. This should commence with internal ownership being assigned and a consultant engaged to train and assist staff to develop BCMA's for service units and the organization as a whole. Communicate the BCMA to all staff within the organisation.	31-Jan-24			Not Started

01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Business continuity management arrangements	Copies of the BCMA, be made available and easily accessible to staff and relevant contractors at induction and ongoing basis; and hard copies to be retained by those with BCP role responsibilities within the Shire	Medium	There is no reason for the BCMA's to record the Local Recovery Centers (LRC). LRCs are for community use and do not play a role in BCMA. It should be remembered that they are separate processes. It is agreed that a system should be put in place to ensure the BCMA is updated annually, and all appropriate measures are put in place to ensure it is relevant, staff are aware of it and hard copies are maintained. This should commence with internal ownership being assigned and a consultant engaged to train and assist staff to develop BCMA's for service units and the organization as a whole. BCMA be made available and easily accessible to staff and relevant contractors at induction and ongoing basis; and hard copies to be retained by those with BCP role responsibilities within the Shire.	31-Jan-24			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Business continuity management arrangements	Establish a program of reviewing the Business Continuity Management Arrangements, at a minimum every one year	Medium	There is no reason for the BCMA's to record the Local Recovery Centers (LRC). LRCs are for community use and do not play a role in BCMA. It should be remembered that they are separate processes. It is agreed that a system should be put in place to ensure the BCMA is updated annually, and all appropriate measures are put in place to ensure it is relevant, staff are aware of it and hard copies are maintained. This should commence with internal ownership being assigned and a consultant engaged to train and assist staff to develop BCMA's for service units and the organization as a whole. Review frequency to be incorporate in the revised Business Continuity Management Arrangements.	30-Sep-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Risk and Business Impact Assessment	Conduct Risk Assessment and Business Impact Assessment	Medium	Agreed. Shire to engage a suitably qualified consultant to ensure these measures are implemented. Incorporate Risk and Business Impact Assessment into Shire Business Continuity Management Arrangements, including regular reviews.	30-Sep-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Risk and Business Impact Assessment	Use findings to update the business continuity arrangements	Medium	Agreed. Shire to engage a suitably qualified consultant to ensure these measures are implemented. Identified findings to be incorporate in the review of the Shire Business Continuity Management Arrangements.	30-Sep-24			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Disaster Recovery (ICT Infrastructure)	Develop an ICT Disaster recovery plan which outlines the overall strategy for recovery ICT reasons and the activities required to implement the strategy, including timeliness for recovering each specific technology component as required by the Shire	Medium	Agreed. Develop an ICT Disaster Recovery Plan which outlines the overall strategy for recovery ICT (including cybersecurity threats and incidents), reasons and the activities required to implement the strategy, including timeliness for recovering each specific technology component as required by the Shire;	31-Jan-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Disaster Recovery (ICT Infrastructure)	Review the end-of-life cycle of the backup Information and Communication Technology infrastructure installed at the airport in late 2016	Medium	Agreed. Review the end-of-life cycle of the backup ICT infrastructure installed at Onslow Airport in late 2016;	Review completed			In Progress

01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Disaster Recovery (ICT Infrastructure)	Review the end-of-life cycle of the backup Information and Communication Technology infrastructure installed at the airport in late 2016	Medium	Agreed. Develop an ICT asset replacement program.	30-Jun-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Disaster Recovery (ICT Infrastructure)	Replace the backup infrastructure at the Shire's disaster recovery site (Onslow Airport) at end of its expected life cycle	Medium	Agreed. Replace the backup infrastructure at the Shire's disaster recovery site (Onslow Airport) at end of its expected life cycle.	30-Sep-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Scenario Testing and Post exercise review	Establish a program of exercising and testing of the BCP arrangements	Medium	Agreed. Scenario testing should be completed by a facilitator and staff with a post exercise review undertaken. Establish a program of exercising and testing of the BCP arrangements;	30-Sep-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Scenario Testing and Post exercise review	Ensure the program is performed on a timely basis	Medium	Agreed. Scenario testing should be completed by a facilitator and staff with a post exercise review undertaken. Ensure the program is performed on a timely basis;	30-Sep-24			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Scenario Testing and Post exercise review	Document post testing exercise reports that contain outcomes, recommendations and actions to implement improvements	Medium	Agreed. Scenario testing should be completed by a facilitator and staff with a post exercise review undertaken. Document post testing exercise reports that contain outcomes, recommendations and actions to implement improvements.	30-Sep-24			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Staff awareness and training	Establish an ongoing training program for staff on business continuity including refresher training	Medium	Agreed. Budget should be amended to provide appropriate training. Establish an ongoing training program for staff on business continuity including refresher training	30-Sep-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Staff awareness and training	Ensure that the program is approved by the CEO or the delegated authority	Medium	Agreed. Budget should be amended to provide appropriate training. Ensure that the program is approved by the CEO or the delegated authority	31-Oct-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Staff awareness and training	Maintain an up-to-date log of when staff last completed their training	Medium	Agreed. Budget should be amended to provide appropriate training. Maintain an up-to-date log of when staff last completed their training	30-Jun-24			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Staff awareness and training	Set minimum timeframes for when staff should attend the refresher training	Medium	Agreed. Budget should be amended to provide appropriate training. Set minimum timeframes for when staff should attend the refresher training	30-Sep-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Staff awareness and training	Ensure staff the attend the training and refresher courses	Medium	Agreed. Budget should be amended to provide appropriate training. Ensure staff the attend the training and refresher courses.	30-Jun-24			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Reporting to the Executive, Audit and Risk Committee and Council	Develop reporting and for monitoring compliance and performance of the Shire's business continuity management arrangements	Medium	Agreed. Appropriate governance framework should be developed whilst undertaking a major review. Develop reporting for monitoring compliance and performance of the Shire's business continuity management arrangements	30-Jun-24			Not Started

01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Reporting to the Executive, Audit and Risk Committee and Council	Ensure the requirements are approved by the CEO, Executive or relevant delegated authority	Medium	Agreed. Appropriate governance framework should be developed whilst undertaking a major review. Ensure the requirements are approved by the CEO, Executive or relevant delegated authority;	30-Jun-24			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Reporting to the Executive, Audit and Risk Committee and Council	Regularly report to the executive and Audit and Risk Committee level	Medium	Agreed. Appropriate governance framework should be developed whilst undertaking a major review. Regularly report to the Executive Leadership Team.	30-Sep-24			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Compliance Monitoring	Determine the frequency and method of monitoring compliance	Medium	Agreed. Determine the frequency and method of monitoring compliance	30-Jun-24			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Compliance Monitoring	Regularly monitor; and Report to executive and the Audit and Risk Committee the outcomes	Medium	Agreed. Regularly monitor; and report to the Executive Leadership Team on the outcomes.	30-Sep-24			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Budget for Business Continuity Management	The Shire should allocate a budget for its business continuity, which covers activities such as training, scenario testing, hiring of consultants where required	Low	Agreed. Allocate a budget for business continuity, which covers activities such as training, scenario testing, hiring of consultants where required.	31-Aug-23			Not Started
01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Budget for Business Continuity Management	The Shire should allocate a budget for its business continuity, which covers activities such as training, scenario testing, hiring of consultants where required	Low	Agreed. Allocate a budget for business continuity, which covers activities such as training, scenario testing, hiring of consultants where required.	31-Aug-23			Not Started
09-Jun-22	Building Permit Application Process	Overarching Policy and Supporting procedures	Develop an overarching policy for building services including the management of development and demolition application process;	Medium	Develop a Directive for building services, including the management of development and demolition application processes.	31-Jan-23			Not Started
09-Jun-22	Building Permit Application Process	Overarching Policy and Supporting procedures	Review the existing operating manual and include guidance on key aspects of the management of building permit application such as recording times and monitoring compliance;	Medium	Review and update the Building Services Procedures Manual to include all relevant information.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Overarching Policy and Supporting procedures	Ensure that the policy and operating procedures are approved by the CEO or Executive Leadership Team; and	Medium	Have the Directive endorsed by the Executive Leadership Team.	28-Feb-23			Not Started
09-Jun-22	Building Permit Application Process	Overarching Policy and Supporting procedures	Ensure that the policy and operating procedures are approved by the CEO or Executive Leadership Team; and	Medium	Have the updated Building Services Procedures Manual endorsed by the Director People and Place.	31-Jan-23			Not Started
09-Jun-22	Building Permit Application Process	Overarching Policy and Supporting procedures	Communicate the policy and operating procedures to relevant staff.	Medium	Communicate the Directive to the relevant staff.	31-Mar-23			Not Started
09-Jun-22	Building Permit Application Process	Overarching Policy and Supporting procedures	Communicate the policy and operating procedures to relevant staff.	Medium	Communicate the updated Building Services Procedures Manual to the relevant staff.	28-Feb-23			Not Started
09-Jun-22	Building Permit Application Process	Staff Training	Establish an ongoing training program for all staff, including staff responsible for building application and demolition permit applications.	Medium	Ensure the Building Services Procedures Manual includes sufficient detail and checklists for the checking of submitted applications.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Staff Training	Establish an ongoing training program for all staff, including staff responsible for building application and demolition permit applications.	Medium	Ensure that training on job requirements, including understanding of policies, directives and procedures is included in the relevant employee's on-boarding documentation.	30-Nov-22			Not Started

09-Jun-22	Building Permit Application Process	Staff Training	Establish an ongoing training program for all staff, including staff responsible for building application and demolition permit applications.	Medium	Ensure that confirmation of job requirements, including understanding of policies, directives and procedures is included in the relevant employee's annual performance review process and any gaps identified are listed as development goals.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Identification and Management of Conflict of Interest	Establish and implement processes for identifying, recording and managing potential conflicts of interest that arise when assessing building and demolition permit applications	High	Create a conflict-of-interest declaration requirement for all Shire staff involved in application process.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Identification and Management of Conflict of Interest	Establish and implement processes for identifying, recording and managing potential conflicts of interest that arise when assessing building and demolition permit applications	High	Update the Building Services Procedures Manual to include a conflict-of-interest declaration process.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Identification and Management of Conflict of Interest	Ensure its approved by the relevant delegated authority	High	Have the updated Building Services Procedures Manual endorsed by the Director People and Place.	31-Jan-23			Not Started
09-Jun-22	Building Permit Application Process	Identification and Management of Conflict of Interest	Communicate the procedures to the relevant staff and ensure they are adequately trained.	High	Communicate updated procedures to relevant staff.	31-Jan-23			Not Started
09-Jun-22	Building Permit Application Process	Quality review of application by senior staff	Establish a risk-based process for independent quality reviewing applications by senior staff; and	Medium	Create a signoff sheet to acknowledge applications have been reviewed by senior staff.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Quality review of application by senior staff	Establish a risk-based process for independent quality reviewing applications by senior staff; and	Medium	Update the Building Services Procedures Manual to include independent quality reviewing of applications by senior staff.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Quality review of application by senior staff	Implement and ensure that records of the review are maintained on a timely basis.	Medium	Communicate updated procedures to relevant staff.	31-Jan-23			Not Started
09-Jun-22	Building Permit Application Process	Permit Application Timeframes	Ensure applications are processed within the required timeframes	High	Ensure further information requests are recorded against the building applications.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Permit Application Timeframes	Ensure timeframes are recorded including start, pause and stop of the clock as required by the Act; and	High	Update the Building Services Procedures Manual to include record keeping requirements for the start, pause and stop the clock activities in accordance with legislation.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Permit Application Timeframes	Identify the building and demolition applications which did not meet the required timeframes and consider where the Shire is required to refund the application fee, as required by legislation. Legal advice may have to be sought as to how far to go back if this has not been identified previously.	High	Update the Building Services Procedures Manual to include reporting of applications which do not meet the required timeframes to the Director People and Place to determine whether a refund is required.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Monitoring and Compliance and Enforcement	Develop risk-based business rules for staff articulating how monitoring activities will be prioritised given the limited resources and ensure staff are aware of the articulated arrangements; and	Medium	Incorporate compliance monitoring expectations in the Building Services Directive.	31-Jan-23			Not Started
09-Jun-22	Building Permit Application Process	Monitoring and Compliance and Enforcement	Develop a process to demonstrate compliance with relevant legislation governing the building and demolition permits including identification of relevant legislation, legislative owner, documentation to evidence of legislative compliance, frequency of how often the legislative compliance assessment should be undertaken	Medium	Update the Building Services Procedures Manual following implementation of the Directive.	31-Mar-23			Not Started
09-Jun-22	Building Permit Application Process	Performance Reporting	Develop KPI's for monitoring compliance and performance of the building and demolition permit application function	Medium	Develop KPI's for monitoring compliance and performance of the building and demolition permit application function.	31-Jan-23			Not Started
09-Jun-22	Building Permit Application Process	Performance Reporting	Ensure KPI's are approved by the Executive or relevant delegated authority;	Medium	Incorporate KPI's in the Building Services Directive to be approved by the Executive Leadership Team.	31-Jan-23			Not Started

09-Jun-22	Building Permit Application Process	Performance Reporting	Have a standard agenda item on a regular basis to discuss building and demolition permit application matters; and	Medium	A monthly report will be provided to the Executive Leadership Team and elected members.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Performance Reporting	Regularly report to the Executive and Audit and Risk Committee level.	Medium	A monthly report will be provided to the Executive Leadership Team and elected members.	30-Nov-22			Not Started
09-Jun-22	Building Permit Application Process	Staff Delegation	The Shire should review the delegation register and align the title of the relevant delegated authority to match existing positions within the Shire with the relevant responsibility.	Low	Review the delegation register to ensure correct position titles are listed.	31-Dec-22			Not Started



Financial Audit

Current Review Date: 2/11/2022

Date of Report	Audit Topic	Recommendation	Risk Rating	Management Comment in Report	Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
30-Jun-16	Comment on Ratios (Asset sustainability Ratio)	<p>Summary</p> <p>The Shire's Ration position, after adjustment for FAGs and Onslow tip closure expenditure, appears reasonably consistent with prior years with improvements in the Current ration but deterioration in both Asset Sustainability and Operating Surplus ratios.</p> <p>Whilst some ratios are below the accepted industry benchmark, given the relative strength of the other ratios and the Shire's balance sheet, lower ratios may be expected and acceptable in the short term, provided other measure/ strategies are maximised.</p> <p>Notwithstanding this a number of the ratios do appear to be trending downwards over the longer term and this should be considered moving forward.</p> <p>We would like to take this opportunity to stress one off assessments of ratios at a particular point in time can only provide a snap shot of the financial position and operating situation of the Shire. As is the case with all ratios and indicators, their interpretation is much improved if they are calculated as an average over time with the relevant trends being considered.</p> <p>We will continue to monitor the financial position and ratios in the future financial years and suggest it is prudent for Council and management to do so also as they strive to manage the scarce resources of the Shire</p>		Not identified	Not identified	Not provided	No evidence provided	Not Started
30-Jun-17	Comment on Ratios (Asset sustainability Ratio and Operating Surplus Ratio)	<p>Summary</p> <p>The Shire's Ration position, after adjustment for FAGs, appears reasonably consistent with prior years except the deterioration in the Operating Surplus Ratio.</p> <p>We also note a number of the ratios appear to be trending downwards over the longer term and this should be considered moving forward .</p> <p>We would like to take this opportunity to stress one off assessments of ratios at a particular point in time can only provide a snap shot of the financial position and operating situation of the Shire. As is the case over time with the relevant trends being considered.</p> <p>We will continue to monitor the financial position and ratios in future financial years and suggest it is prudent for Council and management to do so also as they strive to manage the scarce resources of the Shire.</p>		Not identified	Not identified	Not provided	No evidence provided	Not Started
30-Jun-18	Asset Sustainability Ratio	<p>Summary</p> <p>As detailed above, the asset sustainability relation is below the accepted industry benchmark. Given the relative strength of the other ratios and the Shire's balance sheet, a lower ration may be acceptable in the short term provided other measure /strategies are maximised. Notwithstanding this, a number of ratios appear to be trending downwards over the longer term and this should be carefully considered moving forward to avoid the development of an adverse trend.</p> <p>We would like to take this opportunity to stress one off assessments of ratios at a particular point in time can only provide a snap shot of the financial position and operating situation of the Shire. As is the case with all ratios and indicators, their is much improved if they are calculated as an average over time with the relevant trends being considered.</p>		Not identified	Not identified	Not provided	No evidence provided	Not Started
30-Jun-19	General Journals	To help maintain the integrity of the accounting information, supporting documentation should be maintained for all journals. In addition, someone more senior than the preparer should authorise all journal entries to be processed in the system, review the correctness of posting after being processed and evidence their approval and review.	High	Procedure to be updated in the current Finance Manual. Approval to in line financial approval delegations. Investigate options to restrict access o update and approve journals in Synergy.	31-Jan-20	Not provided	No evidence provided	Not Started
30-Jun-19	Valuation of land held for resale	The Shire should obtain up to date evidence of the value of the land to ensure it is recorded at the lower of cost and net realisable value	Medium	Investigate current market value based on latest Valuer General information	31-Jan-20	Not provided	No evidence provided	Not Started
30-Jun-19	Excessive annual leave	The Shire should manage and monitor the excessive annual leave accruals to reduce the financial liability, risk of business interruption and fraud.	Medium	Excessive and high annual leave accruals are reported on the quarterly Human Resources report, per Directorate. Each Director has previously been requested to have discussions with the relevant employee to reduce their annual leave or cash out some of the leave in accordance with clause 10.2. As leave has not decreased for some employees Human Resources will be writing to employees to request that they reduce their annual leave accruals, as outlined in the report. The intention is to do this in January following employees taking leave over Christmas period.	31-Jan-20	Not provided	7 September 2022 - Evidence received indicating that this done on a regular basis through information provided to Directors and Managers.	Completed

30-Jun-19	Related party declarations	All Shire Councillors and key management staff complete Related Party Disclosure forms for any period that they held office or were employed by the Shire during a financial year. The declaration should also indicate the period of coverage. The shire should ensure these are obtained from councillors and staff prior to them leaving the Shire.	Medium	Review Governance Procedures relating to Related Party Declarations	31-Mar-20	Not provided	Jasmine provided evidence on 24 October 2022	Completed
30-Jun-20	Management of excessive leave	Management should ensure staff comply with the Leave Management Policy and ensure long outstanding leave balances are cleared in a timely manner. Managers should be reminded of their responsibility to manage excessive leave balances and ensure that leave management plans are implemented and enforced.	Medium	We can confirm that any excessive leave balances are highlighted in the monthly Human Resources report for Executive Leadership Team distribution, awareness and action, with the following: "Directors should discuss the above leave liability with their Managers in order to develop a plan between the Manager and Employee to reduce the leave." The Human Resources Team, work with Managers to issue letters relating to excess leave and we are about to conduct a complete review of all Shire Human Resources Directives, which will include leave management. The Human Resources Team have also developed a formal training program for Managers, consisting of various mandatory courses to support them in the effective management of staff.	09-Feb-21	Not provided	7 September 2022 - Evidence received indicating that this done on a regular basis through information provided to Directors and Managers.	Completed
30-Jun-20	Related party declarations	Management should implement procedures to ensure all KMP declarations are completed and returned in a timely manner.	Medium	In September 2020, the Shire implemented the Attain Compliance Management system. This electronic system will assist with the timely collation of returns and declarations in the future.	09-Feb-21	Not provided	No evidence provided	Not Started
30-Jun-20	Incorrect capitalisation of minor assets	The Shire should review its fixed asset register to ensure that all items acquired for less than \$5,000 have been removed from the register maintain an 'attractive items register' to prevent loss or theft.	Medium	Along with the monthly reconciliation of asset movements Shire officers review the fixed asset register to ensure items under \$5,000 are excluded. To improve the tracking of small or minor assets an items register is currently being created and will be maintained by the finance team.	22-Oct-20	Not provided	No evidence provided	Not Started
30-Jun-20	Procurement controls	The Shire should implement a more robust process to identify year end accruals and perform monthly reviews of open purchase orders and close off any long outstanding purchase orders if they are no longer required	Medium	Open Purchase Orders are reviewed annually around the month of May to assist with preparation of the annual budget. A new process of monthly review is now being implemented.	22-Oct-20	Not provided	No evidence provided	Not Started
30-Jun-20	Petty cash controls	It is recommended that when petty cash is used for purchases above the \$100.00 limit formal documentation and approval is retained with the petty cash claim form to ensure the expense was used for appropriate business purposes. Petty cash recoup forms should be updated to reflect the Shire's policy for dual verification and staff should be reminded of the petty cash policy.	Low	A review of the approval process and supporting documentation requirements has been undertaken alongside staff being informed of what is required when using petty cash, in particular those instances of transactions over \$100.	22-Oct-20	Not provided	No evidence provided	Not Started