Attachments

Audit And Risk Management Committee Meeting

Tuesday, 4 April 2023

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Agenda Item 5.1.1 - Attachment 1

Minutes of the Audit And Risk Management Committee Meeting held 14 February 2023

Published Minutes

Audit And Risk Management Committee Meeting

Tuesday, 14 February 2023

Date:	Tuesday 14 February 2023
Time:	8:30am
Location:	Clem Thompson Sport Pavilion, Stadium Road, Tom Price
Distribution Date:	Friday 17 February 2023

Shire of Ashburton
Audit And Risk Management Committee Meeting

The Chief Executive Officer recommends the endorsement of these minutes at the next Audit And Risk Management Committee Meeting.

K Donohoe
Chief Executive Officer
17 February 2023

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, 14 February 2023.

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.

Audit And Risk Management Committee Meeting Minutes 14 February 2023

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1   Declaration Of Opening

The Presiding Member declared the meeting open at 8:30am.

Presiding Member Recommendation

In accordance with regulation 14C(2)(b) of the *Local Government (Administration) Regulations 1996,* approves Councillor M Gallanagh and Councillor Kerry White to attend the meeting via electronic means, noting they are in instantaneous communication with the meeting.

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 all their elders both past, present and emerging.

2   Announcement Of Visitors

Nil

3   Attendance

3.1   Present

Elected Members:	Cr M Lynch	Tom Price Ward (Presiding Member)
	Cr R De Pledge	Ashburton Ward
	Cr M Gallanagh	Pannawonica Ward (via electronic means)
	Cr L Rumble JP	Paraburdoo Ward
	Cr A Smith	Tom Price Ward
	Cr T Mladenovic	Tom Price Ward
Employees:	K Donohoe	Chief Executive Officer
	T Dayman	Acting Director Corporate Services
	R Miller	Director Infrastructure Services
	R Wright	Executive Manager Land, Property and Regulatory Services
	A Lennon	Manager Media and Communications
	J Bray	Manager Governance

	A Furfaro	Governance Officer
	A Rauhihi	Executive Services Support Officer
Guests:	Nick Goosen and Michelle Shafizadeh from Moore Australia	
Members of Public:	There were no members of the public in attendance at the commencement of the meeting.	
Members of media:	There were no members of the media in attendance at the commencement of the meeting.	

3.2 Apologies

Cr K White   Onslow Ward   14 February 2023

Cr J Richardson   Tableland Ward   14 February 2023

3.3 Approved Leave Of Absence

Nil

3.4 Application for Leave Of Absence

Committee Decision

Moved **Cr A Smith**

Seconded **Cr T Mladenovic**

That with respect to applications for leave of absence, Committee grants a leave of absence to Cr Alana Sullivan for 14 February 2023.

Carried 6/0

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 Declaration 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*.

The following declarations of interest are disclosed –

Nil

5 Confirmation Of Minutes

5.1 Confirmation Of Previous Minutes

5.1.1 Minutes Of The Audit And Risk Management Committee Meeting Held On 8 November 2022

Committee Decision
Moved   Cr R De Pledge
Seconded   Cr T Mladenovic
That the Minutes of the Audit And Risk Management Committee Meeting held 8 November 2022 (Item 5.1.1 Attachment 1) be received.
Carried 6/0

6 Public Agenda Items

6.1 Audit Log Status Update

File Reference	CM52
Applicant or Proponent(s)	Not Applicable
Author	J Bray, Manager Governance
Authorising Officer	T Dayman, Acting Director of Corporate Services
Previous Meeting Reference	Ordinary Council Meeting 13 December 2022 - Item 17/6.2 – 182/2022
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	1. Internal Audit Log as at 9 February 2023

Report Purpose

Council is required to review the Audit Log actions.

The purpose of this report is to provide Council oversight of the implementation of actions resulting from internal audits and external reviews.

Council is requested to receive the Audit Log status updates.

Background

The Chief Executive Officer (CEO) 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.

Comments

The Shire of Ashburton 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.

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 as shown in Attachment 1.

Internal Audits

A summary of the progress on the implementation of internal audit recommendations is provided in the following table. Please note: the recommendations from the three internal audits listed on the current Audit and Risk Management Committee have been included in the totals.

Audit And Risk Management Committee Meeting Minutes   14 February 2023

Internal Audit	Total Recommendations	Not Started	In Progress	Completed
Review of 2019 FMR	4	0	4	0
Procurement Systems and Controls	23	2	12	9
Risk Management Practices	19	5	10	4
Grants Management	11	10	1	0
Records Management 21	15	6	10	5
Records Management 22	32	12	14	6
Cybersecurity	23	9	14	0
Business Continuity	26	25	1	0
Building Permits	26	20	1	5
Contract Management	17	6	8	3
Fraud and Corruption	27	23	1	3
Payroll and HR	8	0	0	0
Total	**231**	**126**	**70**	**35**

23 recommendations have been completed since last reported to the Audit and Risk Management Committee on 8 November 2022.

Financial Audits

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	4	0	1
30 June 2019	4	2	0	2
30 June 2018	1	1	0	0
30 June 2017	1	1	0	0
30 June 2016	1	1	0	0
Total	**12**	**9**	**0**	**3**

No recommendations have been completed since last reported to the Audit and Risk Management Committee on 8 November 2022.

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

Consultation

The relevant members of the Executive Leadership Team and Middle Management Group were consulted on the progress of the outstanding actions on the Audit Log.

Moore Australia has been provided updates to the Audit Log and verified evidence provided to close actions.

Strategic Community Plan

Shire of Ashburton Strategic Community Plan 2022-2032

Strategic Objective	4. Performance - We will lead the organisation, and create the culture, to deliver demonstrated performance excellence to the community.
Strategic Outcome	4.6 Visionary community leadership with sound, diligent and accountable governance
Strategy	3 Deliver best practice governance and risk management.

Council Policy

Nil

Financial Implications

Current Financial Year

Nil

Future Financial Year(s)

Nil

Legislative Implications

In accordance with regulation 17 of the *Local Government (Audit) Regulations 1996*, the CEO is to review the appropriate and effectiveness of a local government's systems and procedures in relation to:

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

The CEO is to report to the Audit and Risk Management Committee, the results of each review.

Risk Management

Risk has been assessed against the Shire of Ashburton Risk Management Framework.

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
Compliance	Compliance failures if areas identified for improvement are not addressed.	Possible (3)	Major (4)	High (10-16)	Implement process improvements as a result of internal audits/external reviews and provide regular progress reporting to the Audit and Risk Management Committee.

Based on the inherent risk rating and risk treatments, the residual risk to the Shire is considered to be high.

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Voting Requirements

Simple Majority

Officer Recommendation

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

Committee Decision

Moved	**Cr A Smith**
Seconded	**Cr T Mladenovic**

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

Carried 6/0

6.2   Internal Audit Report - Contract Management

File Reference	CM52
Applicant or Proponent(s)	Not Applicable
Author	J Bray, Manager Governance
Authorising Officer	T Dayman, Acting Director of Corporate Services
Previous Meeting Reference	Nil
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	1. Internal Audit Report - Contract Management - 2 December 2022 - Confidential

Report Purpose

Council is required to review the Internal Audit Report on Contract Management.

The purpose of this report is to provide the Council oversight of the internal audit conducted and the related findings.

Council is requested to receive the Internal Audit Report on Contract Management.

Background

An internal audit on the Shire of Ashburton's systems and process in place to manage contracts 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.

Comments

The internal audit was completed in December 2022 and identified a total of seven findings, three high-risk matters and four medium-risk matters. Full details of the findings are available in the confidential attachment.

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

Moore Australia (WA) Pty Ltd was engaged to conduct the review.

The Chief Executive Officer, Director Projects and Procurement, Senior Procurement Officer, Acting Director Corporate Services and Manager Governance were consulted during the internal audit and in the collation of the final audit internal report.

Strategic Community Plan

Shire of Ashburton Strategic Community Plan 2022-2032

Strategic Objective	4. Performance - We will lead the organisation, and create the culture, to deliver demonstrated performance excellence to the community.
Strategic Outcome	4.6 Visionary community leadership with sound, diligent and accountable governance
Strategy	3 Deliver best practice governance and risk management.

Council Policy

The review identified the need to review the Purchasing and Procurement Policy. The review of this policy was adopted by Council at its meeting held 13 December 2022.

Financial Implications

Current Financial Year

Nil

Future Financial Year(s)

The Internal Audit Report identified a need for the Shire to investigate a contract management software solution. Quotes are currently being sought to ascertain the cost of implementing a software solution. A request for funds may be listed for consideration in the 2023/2024 Annual Budget, if required.

Legislative Implications

In accordance with regulation 17 of the *Local Government (Audit) Regulations 1996*, the CEO 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 CEO is to report to the Audit and Risk Management Committee the results of each review.

Risk Management

Risk has been assessed against the Shire of Ashburton Risk Management Framework.

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
Reputation (social/community)	Loss of community trust if the Shire doesn't manage contracts appropriately.	Possible (3)	Major (4)	High (10-16)	Implement process improvements as a result the internal audit and provide regular progress reporting to the Audit and Risk Management Committee.

Based on the inherent risk rating and risk treatments, the residual risk to the Shire is considered to be high.

Voting Requirements

Simple Majority

Officer Recommendation

That with respect to Internal Audit Report – Contract Management, the Audit and Risk Management Committee recommends that Council,

1.   Receives the Internal Audit Report as detailed in the confidential attachment.

2.   Notes the actions detailed in the Internal Audit Report will be included on the Internal Audit Log.

Committee Decision

Moved   **Cr L Rumble JP**

Seconded   **Cr T Mladenovic**

That with respect to Internal Audit Report – Contract Management, the Audit and Risk Management Committee recommends that Council,

1.   **Receives the Internal Audit Report as detailed in the confidential attachment.**

2.   **Notes the actions detailed in the Internal Audit Report will be included on the Internal Audit Log.**

Carried 6/0

6.3   Internal Audit Report - Fraud and Corruption

File Reference	CM52
Applicant or Proponent(s)	Not Applicable
Author	J Bray, Manager Governance
Authorising Officer	T Dayman, Acting Director of Corporate Services
Previous Meeting Reference	Nil
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	1. Internal Audit Report - Fraud and Corruption - 1 February 2023 - Confidential

Report Purpose

Council is required to review the Internal Audit Report on Fraud and Corruption.

The purpose of this report is to provide the Council oversight of the internal audit conducted and the related findings.

Council is requested to receive the Internal Audit Report on Fraud and Corruption.

Background

An internal audit on the Shire of Ashburton's systems and processes in place to prevent fraud and corruption 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.

Comments

The internal audit was completed in February 2023 and identified a total of 13 findings, six high-risk matters, six medium-risk matters and one low-risk matter. Full details of the findings are available in the confidential attachment.

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

Moore Australia (WA) Pty Ltd was engaged to conduct the review.

The Chief Executive Officer, Acting Director Corporate Services, Manager Organisational Development and Manager Governance were consulted during the internal audit and in the collation of the final audit internal report.

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Strategic Community Plan

Shire of Ashburton Strategic Community Plan 2022-2032

Strategic Objective	4. Performance - We will lead the organisation, and create the culture, to deliver demonstrated performance excellence to the community.
Strategic Outcome	4.6 Visionary community leadership with sound, diligent and accountable governance
Strategy	3 Deliver best practice governance and risk management.

Council Policy

The review identified the need to review a number of Council policies. This process is already underway. In addition, it is recommended to develop a Fraud and Corruption Policy. This policy is currently being drafted and it is anticipated that it will be presented to Council in March 2023.

Financial Implications

Current Financial Year

Nil

Future Financial Year(s)

Funds may be required to implement the actions detailed in the attached report. A request for funds may be listed for consideration in the 2023/2024 Annual Budget, if required.

Legislative Implications

In accordance with regulation 17 of the *Local Government (Audit) Regulations 1996*, the CEO 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 CEO is to report to the Audit and Risk Management Committee the results of each review.

Risk Management

Risk has been assessed against the Shire of Ashburton Risk Management Framework.

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
Reputation (social/community)	Loss of trust in the community if the Shire is the subject of a fraud or corruption investigation.	Possible (3)	Major (4)	High (10-16)	Implement process improvements as a result the internal audit and provide regular progress reporting to the Audit and Risk Management Committee.

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Based on the inherent risk rating and risk treatments, the residual risk to the Shire is considered to be high.

Voting Requirements

Simple Majority

Officer Recommendation

That with respect to Internal Audit Report – Fraud and Corruption, the Audit and Risk Management Committee recommends that Council,

1.   Receives the Internal Audit Report as detailed in the confidential attachment.

2.   Notes the actions detailed in the Internal Audit Report will be included on the Internal Audit Log.

Committee Decision

Moved   **Cr L Rumble JP**

Seconded   **Cr T Mladenovic**

That with respect to Internal Audit Report – Fraud and Corruption, the Audit and Risk Management Committee recommends that Council,

1.   **Receives the Internal Audit Report as detailed in the confidential attachment.**

2.   **Notes the actions detailed in the Internal Audit Report will be included on the Internal Audit Log.**

Carried 6/0

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6.4   Internal Audit Report - Payroll and Human Resources

File Reference	CM52
Applicant or Proponent(s)	Not Applicable
Author	J Bray, Manager Governance
Authorising Officer	T Dayman, Acting Director of Corporate Services
Previous Meeting Reference	Nil
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	1. Internal Audit Report - Payroll and HR - 1 February 2023 - Confidential

Report Purpose

Council is required to review the Internal Audit Report on Payroll and Human Resources.

The purpose of this report is to provide the Council oversight of the internal audit conducted and the related findings.

Council is requested to receive the Internal Audit Report on Payroll and Human Resources.

Background

An internal audit on the Shire of Ashburton's payroll and human resources systems and processes in place 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.

Comments

The internal audit was completed in February 2023 and identified a total of six findings, three high-risk matters, two medium-risk matters and one low-risk matter. Full details of the findings are available in the confidential attachment.

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

Moore Australia (WA) Pty Ltd was engaged to conduct the review.

The Chief Executive Officer, Acting Director Corporate Services, Manager Organisational Development, Payroll Officer and Manager Governance were consulted during the internal audit and in the collation of the final audit internal report.

Strategic Community Plan

Shire of Ashburton Strategic Community Plan 2022-2032

Strategic Objective	4. Performance - We will lead the organisation, and create the culture, to deliver demonstrated performance excellence to the community.
Strategic Outcome	4.6 Visionary community leadership with sound, diligent and accountable governance
Strategy	3 Deliver best practice governance and risk management.

Council Policy

The review identified the need to implement and/or review a number of Council policies.

Financial Implications

Current Financial Year

Nil

Future Financial Year(s)

Funds may be required to implement the actions detailed in the attached report. A request for funds will be listed for consideration in the 2023/2024 Annual Budget, if required.

Legislative Implications

In accordance with regulation 17 of the *Local Government (Audit) Regulations 1996*, the CEO 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 CEO is to report to the Audit and Risk Management Committee the results of each review.

Risk Management

Risk has been assessed against the Shire of Ashburton Risk Management Framework.

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
People	Inconsistent payroll and human resources processing resulting in significant errors.	Possible (3)	Major (4)	High (10-16)	Implement process improvements as a result the internal audit and provide regular progress reporting to the Audit and Risk Management Committee.

Based on the inherent risk rating and risk treatments, the residual risk to the Shire is considered to be high.

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Voting Requirements

Simple Majority

Officer Recommendation

That with respect to Internal Audit Report – Payroll and Human Resources, the Audit and Risk Management Committee recommends that Council,

1.   Receives the Internal Audit Report as detailed in the confidential attachment.

2.   Notes the actions detailed in the Internal Audit Report will be included on the Internal Audit Log.

Committee Decision

Moved   **Cr T Mladenovic**

Seconded   **Cr L Rumble JP**

That with respect to Internal Audit Report – Payroll and Human Resources, the Audit and Risk Management Committee recommends that Council,

1.   Receives the Internal Audit Report as detailed in the confidential attachment.

2.   Notes the actions detailed in the Internal Audit Report will be included on the Internal Audit Log.

Carried 6/0

6.5   2022 Compliance Audit Return

File Reference	GV32
Applicant or Proponent(s)	Not Applicable
Author	J Bray, Manager Governance
Authorising Officer	T Dayman, Acting Director of Corporate Services
Previous Meeting Reference	Nil
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	1. 2022 Compliance Audit Return

Report Purpose

Council is required to review the 2022 Compliance Audit Return (refer to Attachment 1).

The purpose of this report is to present the responses to the 2022 Compliance Audit Return for review by the Audit and Risk Management Committee and subsequent Council endorsement.

Council is requested to endorse the completed 2022 Compliance Audit Return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2023.

Background

In accordance with regulation 14 of the *Local Government (Audit) Regulations 1996,* local governments are required to carry out a compliance audit for the period 1 January to 31 December each year.

The compliance audit covers a range of matters that require actions to be completed by local governments in performing their functions to maintain legislative compliance with the *Local Government Act 1995* and associated regulations and focuses on areas considered to be high risk.

Comments

The 2022 Compliance Audit Return contains the following compliance categories:

- Commercial Enterprises by Local Governments
- Delegation of Power/Duty
- Disclosure of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct

- Tenders for Providing Goods and Services
- Optional Questions.

Responsible officers have responded to the questions in the 2022 Compliance Audit Return indicating either yes, no or not applicable.

The following table summarises the Shire's performance in each of the compliance categories. The Shire is 96.8% compliant for the 2022 Compliance Audit Return.

Category	2022 Questions	Compliance Rating
Commercial Enterprises by Local Governments	5	100%
Delegation of Power/Duty	13	100%
Disclosure of Interest	22	100%
Disposal of Property	2	100%
Elections	3	100%
Finance	7	100%
Integrated Planning and Reporting	3	100%
Local Government Employees	5	100%
Official Conduct	4	100%
Optional Questions	9	77.7%
Tenders for Providing Goods and Services	22	100%
Total	**95**	**96.8%**

Two areas of non-compliance were identified in the 2022 Compliance Audit Return in the Optional Questions category. Further details are as follows:

1. Section 5.87C of the *Local Government Act 1995* – Gift disclosures made by elected members and the Chief Executive Officer are required to be submitted within 10 days after receipt of the gift.

   Two gifts were disclosed outside of the prescribed timeframe.

   The Shire has initiated regular reminders to elected members and staff on gift disclosure requirements.

2. Section 5.96A(1), (2), (3) and (4) of the *Local Government Act 1995* – Consolidated local laws are to be published on the local government's website.

   Currently, the Shire has published the *Government Gazette* versions of its local laws (both principal and amendments).

   Consolidated versions are being prepared (where the amendments have incorporated into the principal). It is anticipated to be completed and available on the Shire's website by 31 March 2023.

Following Council endorsement, the 2022 Compliance Audit Return must be certified by the Shire President and Chief Executive Officer and submitted to the Department of Local Government, Sport and Cultural Industries no later than 31 March 2023.

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Consultation

The Chief Executive Officer, Directors, Managers and relevant officers were consulted in the compilation of the CAR responses.

Strategic Community Plan

Shire of Ashburton Strategic Community Plan 2022-2032

Strategic Objective	4. Performance - We will lead the organisation, and create the culture, to deliver demonstrated performance excellence to the community.
Strategic Outcome	4.6 Visionary community leadership with sound, diligent and accountable governance
Strategy	3 Deliver best practice governance and risk management.

Council Policy

Nil

Financial Implications

Current Financial Year

Nil

Future Financial Year(s)

Nil

Legislative Implications

In accordance with regulation 14 and 15 of the *Local Government (Audit) Regulations 1996* the local government is to carry out a compliance audit for the period 1 January to 31 December each year and submit a certified copy of the return to the Department of Local Government, Sport and Cultural Industries by 31 March.

Risk Management

Risk has been assessed against the Shire of Ashburton Risk Management Framework.

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
Compliance	Not completing the CAR will result in non-compliance with the Shire's statutory reporting obligations.	Unlikely (2)	Moderate (3)	Moderate (5-9)	Council endorsement of the completed CAR for submission to the Department of Local Government, Sport and Cultural Industries.

Based on the inherent risk rating and risk treatments, the residual risk to the Shire is considered to be low.

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Voting Requirements

Simple Majority

Officer Recommendation

That with respect to 2022 Compliance Audit Return, the Audit and Risk Management Committee recommends that Council,

1.   Endorses the Compliance Audit Return for the period 1 January 2022 to 31 December 2022 as shown in Attachment 1, and

2.   Authorises the Shire President and Chief Executive Officer to jointly certify the Compliance Audit Return for submission to the Department of Local Government, Sport and Cultural Industries.

Committee Decision

Moved   **Cr A Smith**

Seconded   **Cr T Mladenovic**

That with respect to 2022 Compliance Audit Return, the Audit and Risk Management Committee recommends that Council,

1.   **Endorses the Compliance Audit Return for the period 1 January 2022 to 31 December 2022 as shown in Attachment 1, and**

2.   **Authorises the Shire President and Chief Executive Officer to jointly certify the Compliance Audit Return for submission to the Department of Local Government, Sport and Cultural Industries.**

Carried 6/0

6.6   2020-2021 Annual Report

File Reference	FM09
Applicant or Proponent(s)	Not Applicable
Author	T Dayman, Acting Director of Corporate Services
Authorising Officer	T Dayman, Acting Director of Corporate Services
Previous Meeting Reference	Nil
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	1. 2020-2021 Annual Report 2. 2020-2021 Audit Report 3. 2020-2021 Auditors Report 4. Auditors Report Management Letter A 5. Auditors Report Management letter B

Report Purpose

Council is required to accept the annual report no later than 31 December after that financial year or if not available, no later than 2 months after the auditor's report becomes available.

The purpose of this report is to provide Audit and Risk Management Committee with a copy of the 2020-2021 Annual Report, Audited Financial Statements, and the Auditors General Independent Auditor's report and Auditors Report, including auditors' findings and recommendations.

The Audit and Risk Management Committee is requested to endorse and recommend to Council to accept the Annual Report, Financial Statements and Auditors Report for the period ending 30 June 2021.

Background

In accordance with Section 5.54(1) of the *Local Government Act 1995* Council is required to prepare and accept the annual report for each financial year no later than 31 December after that financial year.

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

As defined within the Audit and Risk Management Committee Terms of Refence, the role of the Committee is to provide guidance and assistance to Council in fulfilling its governance and oversight responsibilities in relation to key areas including review the Shire's draft annual financial report and consider and recommend the Shire's annual financial report to Council for adoption.

On 28 October 2017, the Local Government Amendment (Auditing) Act 2017 was proclaimed, giving the Auditor General the mandate to audit Western Australia's 139 local governments and 9 regional councils.

In April 2021 Council received correspondence from the Office of the Auditor General of the appointment of RSM to conduct the shires annual financial audit for a 3-year period, commencing with the audit for the year ended 30 June 2021.

Comments

On behalf of the Office of Auditor General, RSM conducted an onsite visit to conduct the 2021 audit at the Tom Price Administration Officer from the 4 October 2021 to the 7 October 2021. Remaining testing of the statement of financial position was conducted remotely.

A number of factors have contributed to the Shire experienced significant delays in finalising the 2020-2021 financial statements and receiving signed Audited Financial Statements.

The Office of Auditor General and RSM auditors conducted an exit meeting via teleconference on the 22 December 2021 with the Shire's Audit and Risk Committee Chairperson, Chief Executive Officer, and Acting Director Corporate Services in attendance.

On the 22 December 2022, the Office of Auditor General issued the Auditor General's auditor's report, together with the audited annual financial report, which was forward to the Chief Executive Officer, Shire President, and the Minister for Local Government, as required under the Act.

Two (2) Management letters of findings was received from the Office of Auditor General being.

1. Findings identified during the audit; and

2. Findings indemnified during in the information system audit.

These findings and recommendations have been reviewed by management, and management comments are provided for within the report addressing each finding raised.

While a number of matters raised have been addressed, where there are matters that may or are outstanding, will be added to the Shire's Audit log to ensure that they are progressed, and status update provided to the committee and Council.

Council is required to accept the annual report by the 22 February 2022 being within 2 months of the reports becoming available. Once accepted and as soon as practical, the Chief Executive Officer is required to give local public notice it its availability and publish the annual report of the Shire's official website within 14 days.

In accordance with Section 5.27(2) of the *Local Government Act 1995,* a general meeting of electors is to be held on a day not more than 56 days after the local government accepts the annual report for the previous financial year.

It is proposed that the Electors general meeting is held on the 4 April 2021 in Paraburdoo.

It is recommended that the Audit and Risk Management Committee recommend Council adopts the 2020-2021 Annual Report, Financial Statements and Auditors report for the period ending 30 June 2021.

Consultation

Executive Leadership Team

Office of Auditor General

RSM Australia

Finance Team

Governance Team

Media and Communication Team

Strategic Community Plan

Shire of Ashburton Strategic Community Plan 2022-2032

Strategic Objective	4. Performance - We will lead the organisation, and create the culture, to deliver demonstrated performance excellence to the community.
Strategic Outcome	4.2 Appropriate, sustainable, and transparent management of community funds
Strategy	4 Ensure financial transactions are accurate and timely.

Council Policy

Nil

Financial Implications

Current Financial Year

Advertising, printing costs are included in the 2022-2023 Annual Budget

Future Financial Year(s)

Nil

Legislative Implications

Local Government Act 1995
5.54. Acceptance of annual reports
1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.
* Absolute majority required.
2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

5.55. Notice of annual reports
The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual reports
The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

5.27. Electors' general meetings
1) A general meeting of the electors of a district is to be held once every financial year.
2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
3) The matters to be discussed at general electors' meetings are to be those prescribed.

Audit And Risk Management Committee Meeting Minutes   14 February 2023

Risk Management

Risk has been assessed against the Shire of Ashburton Risk Management Framework.

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
Compliance	Minor (2)	Rare (1)	Minor (2)	Moderate (5-9)	Audit and Risk Committee recommend the acceptance of the 2020-2021 Annual Report and Financial Statements.

Based on the inherent risk rating and risk treatments, the residual risk to the Shire is considered to be medium.

Voting Requirements

Absolute Majority

Officer Recommendation

That with respect to the 2020-2021 Annual Report and Financial Statements, the Audit and Risk Management Committee recommends that Council,

1. Accepts the Auditors Report for the year ending 30 June 2021, as provided for in Attachment 3, 4 and 5, and notes the findings and recommendations,

2. Accepts the Annual Report, Financial Statements and Audit Report for the year ended 30 June 2021 as provided for in Attachment 1 and 2, and

3. Holds a general meeting of electors on the 4 April 2023, at the Ashburton Hall, Paraburdoo.

Committee Decision

Moved   **Cr R De Pledge**

Seconded   **Cr L Rumble JP**

That with respect to the 2020-2021 Annual Report and Financial Statements, the Audit and Risk Management Committee recommends that Council,

1. **Accepts the Auditors Report for the year ending 30 June 2021, as provided for in Attachment 3, 4 and 5, and notes the findings and recommendations,**

2. **Accepts the Annual Report, Financial Statements and Audit Report for the year ended 30 June 2021 as provided for in Attachment 1 and 2, and**

3. **Holds a general meeting of electors on the 4 April 2023, at the Ashburton Hall, Paraburdoo.**

Carried By Absolute Majority 6/0

7 New Business Of An Urgent Nature Introduced By Council Decision

Nil

8 Next Meeting

The next Audit And Risk Management Committee Meeting is tentatively to be held at 8:30am on Tuesday 14 March 2023 at Council Chambers, Onslow Shire Complex, Second Avenue, Onslow.

9 Closure Of Meeting

There being no further business, the Presiding Member closed the meeting at 8:51am.

Agenda Item 6.1 - Attachment 1

Internal Audit Log 30 March 2023

MOORE

Shire of Ashburton

Internal Audit log	Current Review Date: 30 March 2023

No	Date of Report	Audit Topic	Finding Title	Recommendation	Risk Rating	Agreed Action	Original Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
1	22-Apr-21	Review of FMR	Fixed Asset Register	1. 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	Provide evidence of reviews undertaken on the Fixed Asset Register.	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
2	22-Apr-21	Review of FMR	Fixed Asset Register	2. Enforce individual accountability for compliance with the Shire's documented procedures.	Medium	Awareness provided i.e. email commiunications etc to remind employees about Shire's documented procedures.	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
3	22-Apr-21	Review of FMR	Debtors	3. 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	Examples of checklists implemented and completed.	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

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Internal Audit log	Current Review Date: 30 March 2023

No	Date of Report	Audit Topic	Finding Title	Recommendation	Risk Rating	Agreed Action	Original Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
4	22-Apr-21	Review of FMR	Bank Reconcilliations	4. Bank Reconciliations Review and update systems to facilitate compliance with the Finance Manual and agreed documented management actions noted in the FMR.	High	Evidence of reviews undertaken.	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
5	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		01-May-21	Progress Update: Staff are currently reviewing new procurement systems to be implemented in 2021/202. 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 December 2022: The Shire has provided an Updated FIN22 Authority to purchase or procure. Please refer to recommendation 181. 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Completed
6	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	Examples of checklists implemented and completed.	01-May-21	Progress Update: Staff are currently reviewing new procurement systems to be implemented in 2021/202. 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
7	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	Awareness provided i.e. email commiunications etc to remind employees about Shire's documented procedures.	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

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Internal Audit log							Current Review Date: 30 March 2023			
No	Date of Report	Audit Topic	Finding Title	Recommendation	Risk Rating	Agreed Action	Original Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
8	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		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 December 2022: The Shire has provided a Delegation of authority (01.01.16 - Payments from the Municipal or Trust Funds) Documents. In the Document, we can see that the Council does give the CEO authority to make Payments from municipal fund or trust fund, restrictions on making. The CEO also gives Delegates this power to subdelegates. Was reviewed on 12 April 2022\n\n12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Completed
9	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	Evidence of reviews undertaken.	01-Mar-21	28 Feb 23:\nThe Shire has introduced Attain. Staff with delegated authority are required to record the use of their delegation in the system. The Internal Auditor will be required to conduct an audit on sample entries on a regular basis to ensure compliance with legislation and Shire procedure (attached). First audit to be conducted in April 2023.	28 Feb 23:\nAs per mgmt progress update.	In Progress
10	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		01-Apr-21	Progress update as at 2 May 2022:\nProcurement 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)\n\nProgress 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

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Internal Audit log							Current Review Date: 30 March 2023			

No	Date of Report	Audit Topic	Finding Title	Recommendation	Risk Rating	Agreed Action	Original Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
11	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		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
12	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	Evidence of reviews undertaken.	No due date	Progress Update as at 12 January 2023 Relevant Staff have received contract management and Risk management training from an external supplier. This is ongoing training the Shire are committed to. Procurement will support this training by providing refresher training for staff. 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.	31 January 2023: No evidence provided.	Completed
13	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		01-Jun-21	Progress Update 12 January 2023 Shire is still receiving information around Contact management software. Procurement are canvassing other LG to gauge the opinion of software they may have. 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.	23 February 2023: Training Register provided.	Completed

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Internal Audit log				Current Review Date: 30 March 2023						
No	Date of Report	Audit Topic	Finding Title	Recommendation	Risk Rating	Agreed Action	Original Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
14	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		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
15	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		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
16	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	Provide updated Fin 22 showing the removal of 'conditions of approvals for when entering into contract variations that consider the barter or exchange of services or facilities'	01-Jun-21	Progress update as at 12 January 2023 FIN22 Authority to Purchase and Procure Directive has been approved as of October please see attachments, this will be reviewed on a monthly basis by Procurement and any changes that are required will be reported to CEO and Directors	8 Feb 2023: FIN22 Authority to purchase or procure is currently being reviewed due to the organisational restructure. The proposed amendment will be considered as part of this review.

31 January 2023: Purchasing Policy (FIN12) does not account for variations under the tender threshold. Changes are insufficient to close. To discuss further. No status change. | In Progress |
| 17 | 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 | | 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 |
| 18 | 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 | Provide updated KCA 10 | 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 |

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Shire of Ashburton

Internal Audit log						Current Review Date: 30 March 2023				
No	**Date of Report**	**Audit Topic**	**Finding Title**	**Recommendation**	**Risk Rating**	**Agreed Action**	**Original Due Date**	**Client Progress Update**	**Moore Australia Comment**	**Status After Assessment**
19	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	Screen shots showing the level of permissions within the Shire's ERP.	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
20	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		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.	28 Feb 23: Implemented 3rd party software EFTSure.	Completed
21	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	Provide examples of checklist created	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	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		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.	28 Feb 23: Implemented 3rd party software EFTSure.	Completed
23	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	Provide updated procedures that include review of the status of outstanding purchase orders as part of end of month processes.	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

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	Internal Audit log						Current Review Date: 30 March 2023			
No	**Date of Report**	**Audit Topic**	**Finding Title**	**Recommendation**	**Risk Rating**	**Agreed Action**	**Original Due Date**	**Client Progress Update**	**Moore Australia Comment**	**Status After Assessment**
24	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		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**
25	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	Provide evidence of process to aintain adherence to and detect any deviation from established documented procedures and controls	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 February 2023: Council Policy EMP24 Corporate Credit Card is currently under review. It is anticipated this policy will be submitted to Council in March 2023.

8 June 2022: Renae Lynch - This recommendation is the responsibility of the Finance Manager - Taryn Dayman. | **In Progress** |
| 26 | 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 | Provide examples of checklist created list of payments made by the CEO under delegated authority presented to Council | 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** |
| 27 | 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 | | 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** |
| 28 | 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 | | 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** |
| 29 | 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 | Provide updated Strategic Community Plan 2017-2027 and the Corporate Business Plan and how effective risk management is in place | No due date | 28 Feb 23:
Strategic risks will be considered for inclusion in the Strategic Community Plan during its next review in 2024. A new Corporate Business Plan will be developed in the coming months. | 28 Feb 23:
As per mgmt progress update.

12 December 2022: Updated SCP adopted by council, mentions risk identification but does not specify risks identified.
CBP review has not yet commenced.

12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation. | **In Progress** |

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30	22-Apr-21	Risk Management	Council & Audit & Risk Mgmt Committee	30. Councill 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	Provide updated CORP5 Risk Management Policy to show the responsibilities of the Council, the Audit & Risk Management Committee, management and other stakeholders.	01-Jun-21	25 January 2023: Status update Council adopted the review of the Risk Management Policy on 13 December 2022 12 December 2022: Status update – Workshops were held with ELT and MMG, facilitated by LGIS, to review Policy CORP5 Risk Management. This is proposed to be presented to Audit and Risk Management Committee in February 2023. Progress Update: Term of reference to be reviewed based on department guidelines and best practice. To be presented for discussion with the audit committee.	31 January 2023: Risk Framework does not cover responsibilities of all relevant roles required. Have not received Policy. No status change. 25 January 2023: Elrich: We may need to review again but it only tells you the responsibility of the CEO 12 December 2022: Workshops held to review CORP5 Risk Mgmt - No evidence received. 12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
31	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		01-Jun-21	25 January 2023: Council adopted the review of the Audit and Risk Management Committee Terms of Reference on 13 December 2022 12 December 2022: The Audit and Risk Management Committee Terms of Reference are currently under review and are proposed to be presented to Committee at its November 2022 meeting. Progress Update: Term of reference to be reviewed based on department guidelines and best practice. To be presented for discussion with the audit committee.	8 February 2023: Updated Audit and Risk Management Committee Terms of Reference were endorsed at the Council meeting held on 13 December 2023. 12 December 2022: The Audit and Risk Management Committee Terms of Reference are currently under review and are proposed to be presented to Committee at its November 2022 meeting - no evidence of such received. 12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	Completed
32	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	Provide annual workplan for risk management and training dates	01-Jul-21	28 Feb 23: Annual Work Plan is currently being drafted for approval.	28 Feb 23: As per mgmt progress update. 12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
33	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	Provide annual workplan for risk management and training dates	01-Jul-21	28 Feb 23: Risk Management Training program is currently being drafted for approval.	28 Feb 23: As per client progress update.	In Progress

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34	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		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 mangement 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
35	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		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 mangement 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
36	22-Apr-21	Risk Management	Risk Register	36. Risk Register Create, implement 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 ab 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	Provide implemented organisational Risk Register	No due date	12 December 2022: Status update – Workshops were held with ELT and MMG, facilitated by LGIS, to review and prepare the Shire's Risk Management Policy, Framework and Register in July 2022. The Operational Risk Register is currently being reviewed by staff and will be submitted to ELT for endorsement in the near future.

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 December 2022: Status update – Workshops were held with ELT and MMG, facilitated by LGIS, to review and prepare the Shire's Risk Management Policy, Framework and Register in July 2022. The Operational Risk Register is currently being reviewed by staff and will be submitted to ELT for endorsement in the near future - no evidence received.

12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation. | In Progress |
| 37 | 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 | Provide risk appetite, risk tolerance and treatment action plan | No due date | 28 Feb 23:
Risk Appetite Statements currently being drafted based on risk categories. | 28 Feb 23:
As per client progress update.

12 December 2022: Workshops were held with ELT and MMG, facilitated by LGIS, to review and prepare the Shire's Risk Management Policy, Framework and Register in July 2022. These documents are currently being reviewed by staff and are proposed to be presented to the Audit and Risk Management Committee in February 2023 - no evidence received.

12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation. | In Progress |

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38	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	Provide risk management strategy	No due date	12 December 2022: Workshops were held with ELT and MMG, facilitated by LGIS, to review and prepare the Shire's Risk Management Policy, Framework and Register in July 2022. These documents are currently being reviewed by staff and are proposed to be presented to the Audit and Risk Management Committee in February 2023.

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 December 2022: Workshops were held with ELT and MMG, facilitated by LGIS, to review and prepare the Shire's Risk Management Policy, Framework and Register in July 2022. These documents are currently being reviewed by staff and are proposed to be presented to the Audit and Risk Management Committee in February 2023 - no evidence received.

12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation. | In Progress |
| 39 | 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 | Provide risk assessment tool for special projects and activities | No due date | 25 January 2023: LGIS has developed a risk assessment tool for the Shire (attached) which can be adapted and used for events and projects. This will be circulated to staff in the first quarter of 2023.

12 December 2022: Workshops were held with ELT and MMG, facilitated by LGIS. As part of this work LGIS has developed a tool for the Shire to assess risks. This will be implemented following Council's adoption of the documents mentioned above.

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 | 31 January 2023: Tool provided is for the Shire's Risk Profile and cannot be used for individual risk assessements. Proposed to revert status to In Progress.

25 January 2023: We have received the tool

12 December 2022: Workshops were held with ELT and MMG, facilitated by LGIS. As part of this work LGIS has developed a tool for the Shire to assess risks. This will be implemented following Council's adoption of the documents mentioned above - no evidence received.

12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation. | In Progress |
40	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	Provide evidence on how the risk management is integrated and embedded within Shire processes.	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
41	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	Provide examples of a summary of the risk management activities on the agenda paper for Audit & Risk Management Committee meetings	01-Sep-21	28 Feb 23: Reporting requirements are being considered as part of the Risk Management Framework review.	28 Feb 23: As per client progress update. Client wishes to discuss with Moore. In Progress	In Progress
42	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	Provide examples of a summary of the risk management activities on the agenda paper for ELT meetings	01-Apr-21	28 Feb 23: Reporting requirements are being considered as part of the Risk Management Framework review.	28 Feb 23: As per client progress update. In Progress	In Progress

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43	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	Provide risk management framework and supporting policies and procedures	No due date	25 January 2023: LGIS has reviewed the Shire's current Risk Management Framework (attached). This will be circulated to staff for comment in the first quarter of 2023. This will be submitted to the Audit and Risk Committee for endorsement once finalised. 12 December 2022: Workshops were held with ELT and MMG, facilitated by LGIS, to review and prepare the Shire's Risk Management Policy, Framework and Register in July 2022. These documents are currently being reviewed by staff and are proposed to be presented to the Audit and Risk Management Committee in February 2023. 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	31 January 2023: Framework received accounts for ISO standard, yet to received Risk Management Policy. No status change. 12 December 2022: Workshops were held with ELT and MMG, facilitated by LGIS, to review and prepare the Shire's Risk Management Policy, Framework and Register in July 2022. These documents are currently being reviewed by staff and are proposed to be presented to the Audit and Risk Management Committee in February 2023 - no evidence received. 12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
44	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	Provide examples for risk assessments undertaken	No due date	28 Feb 23: Risk Management review is required to be undertaken every three years in accordance with the Local Government (Audit) Regulations 1996. The next review is due to be conducted in 2023.	28 Feb 23: As per client progress update.	Not Started
45	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	Provide copy of KPI for risk management	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
46	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	Provide copy of survey undertaken.	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
47	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	Provide set criterion for Grants	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
48	22-Apr-21	Grants Management	Application of Grants	48. Application of Grants Enforce individual accountability for compliance with the Shire's documented procedures	Medium	Awareness provided i.e. email commiunications etc to remind employees about Shire's documented procedures.	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
49	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	Provide updated Grants procedures	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
50	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	Provide examples of checklists completed.	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

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51	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	Provide Grant matrix	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
52	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	Provide copy of Grants Compliance Register	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
53	22-Apr-21	Grants Management	Governance	53. Update internal resource library (intranet) to maintain live documents as required by documented procedures.	Low	Provide screenshots of intranet with live documents as Grants procedures	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
54	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	Provide updated KCA 3 with updated compliance requirements	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
55	22-Apr-21	Grants Management	Governance	55. Enforce individual accountability with documented procedures.	Low	Awareness provided i.e. email commiunications etc to remind employees about Shire's documented procedures.	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
56	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	Provide evidence of evaluation undertaken	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
57	22-Apr-21	Grants Management	Governance	57. Governance Document appropriate procedures relating to management of community support grants.	Low		No due date	Progress update as of 10 January 2023: Awaiting council approval Progress Update: Review of REC08 is currently being conducted.	28 Feb 23: Council Policy – Community Donations, Grants and Funding received and adopted by Council.	Completed
58	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	Provide evidence on what the Shire found	No due date	28 Feb 23: An automated system that detects high risk documents across different repositories was considered and determined that this was in excess of the Shire's needs. A business case for a new Records Management System has been approved by the Executive Leadership Team. Funds are to be considered as part of the 2023/2024 Annual Budget.	28 Feb 23: As per client progress update.	In Progress
59	22-Apr-21	Records Management	Record Keeping Practices	59. 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	Awareness provided i.e. email commiunications etc to remind employees about Shire's documented procedures.	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
60	22-Apr-21	Records Management	Record Keeping Practices	60. Record Keeping Practices Enforce individual accountability for compliance with the Shire's recordkeeping requirements.	Medium	Awareness provided i.e. email commiunications etc to remind employees about Shire's documented procedures.	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

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61	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		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.	8 February 2023: All updates to SynergySoft Central Records are actioned by its provider, IT Vision who are fully conversant and compliant with State and local government record keeping requirements.	Completed
62	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		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
63	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	Provide process how the Shire monitor implementation of improvements within the RKP	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
64	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	Provide evidence on how the Shire ensure language control in systems	01-Apr-21	28 Feb 23: Improvements/standardised naming conventions are being implemented across the Shire's records management system. A documented approach will be considered in preparation for the implementation of a new records management system.	28 Feb 23: As per client progress update. In Progress	In Progress
65	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	Did the Shire review this? Provide evidence	01-Apr-21	28 Feb 23: A review of historic records is currently being undertaken. As part of this review, naming conventions are being standardised to allow for documents to be easily located.	28 Feb 23: As per client progress update. In Progress	In Progress
66	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		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.	8 February 2023: All new staff are provided with a records induction/training session within the first week of commencement. Records filing guides and instructions are provided together with follow up training as required. 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Completed

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67	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		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.	8 February 2023: Evidence of training provided 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Completed
68	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		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.	8 February 2023: The Records and Customer Service Coordinator commenced 19 September 2022. This role is responsible for managing the Shire's records, systems and education of end users. The incumbent holds a Diploma in Recordkeeping. 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Completed
69	22-Apr-21	Records Management	Training	69. Training Test backup procedures, usability and readability of backup tapes/discs on a regular basis.	Medium	Provide test backup procedured	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 one 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
70	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	Provide riteria to assess the performance of the recordkeeping program	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
71	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	Provide evidence of survey completed	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
72	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	Have the Shire decided on a system solution to capture corporate information published in social media, including internet website?	No due date	28 Feb 23: A business case for a new Records Management System has been approved by the Executive Leadership Team. Funds are to be considered as part of the 2023/2024 Annual Budget.	28 Feb 23: As per client progress update. In Progress	In Progress
73	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	Evidence of updated policies, procedures and SOP's.	31-Dec-22	12 December 2022: Policy ADM04 Digital Information and Records has been reviewed and submitted to Council for adoption 11 October 2022. 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.	12 December 2022: Policy ADM04 Digital Information and Records has been reviewed and submitted to Council for adoption 11 October 2022 - received - requires further evidence.	In Progress
74	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	Was it approved by the CEO? Evidence	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

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75	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		31-Dec-22	Records Coordinator sent email to all staff with procedure manual and guidelines.	12 December 2022: Moore Australia did Receive the Email the Shire sent out to the Shire Staff. The email did offer one on one training and also gave links to the Shire Records User Guide. It also talks about providing records induction training and follow up training.	Completed
76	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		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.	8 February 2023: All current records management internal documents are available on the Shire's intranet (AIMS) under Governance. The Policy is available on the Shire's website and there is a link to all policies available via AIMS.	Completed
77	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	Evidence that policies and procedures will be reviewed every 2 years.	31-Dec-22	28 Feb 23: Policy review due date set to 2 years (see attached policy). Directive and procedure templates also include a section in the document control box to detail the next review date. Directives will be reviewed every 2 years. Procedures will be reviewed annually at a minimum, or as and when required.	28 Feb 23: As per client progress update.	In Progress
78	15-Jul-22	Records Management 22	Record Keeping plan (Statutory obligation)	Review the Record Keeping Plan to ensure they reflect current practice requirements	High	Provide updated and approved RKP.	31-Dec-22	28 Feb 23: A review of the Recordkeeping Plan is currently underway. The plan will be submitted to the State Records Commission for consideration at its next meeting to be held May 2023.	28 Feb 23: As per client progress update.	In Progress
79	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	Was RKP approved by CEO and SRO?	31-Dec-22	28 Feb 23: A review of the Recordkeeping Plan is currently underway. The plan will be submitted to the State Records Commission for consideration at its next meeting to be held May 2023.	28 Feb 23: As per client progress update.	In Progress
80	15-Jul-22	Records Management 22	Records Management System	Map all record keeping systems currently used within the Shire	High	Evidence of system mapping?	31-Dec-22	28 Feb 23: A review of all recordkeeping systems used at the Shire has been conducted and has been documented in the draft Recordkeeping Plan.	28 Feb 23: As per client progress update.	In Progress
81	15-Jul-22	Records Management 22	Records Management System	CEO approve which records systems should be used for records management	High	Evidence of system to be used for RKP approved by CEO.	31-Dec-22		8 February 2023: The Shire has investigated alternative records management systems. A report is being prepared for the Executive Leadership Team to endorse a preferred new system.	In Progress
82	15-Jul-22	Records Management 22	Records Management System	Communicate the approved list of records systems to all staff; including their responsibilities	High	Awareness provided i.e. email communications etc to remind employees about Shire's documented procedures.	31-Dec-22			In Progress
83	15-Jul-22	Records Management 22	Records Management System	Ensure that the systems are regularly maintained and key documents remain current.	High	Evidence indicating maintenance of systems	31-Dec-22			Not Started
84	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	Provide register that classifies key records or confidential level and the associated security classification	30-Jun-23			Not Started
85	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	Was it approved by the CEO? Evidence	30-Jun-23	31 Ocotber 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
86	15-Jul-22	Records Management 22	Systems access and records classification	Communicate to relevant staff	Medium	Awareness provided i.e. email commiunications etc to remind employees about Shire's documented procedures.	30-Jun-23			Not Started
87	15-Jul-22	Records Management 22	Systems access and records classification	Ensure that records are classified as per the approved document.	Medium	Provide evidence to show classification.	30-Jun-23			Not Started

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88	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**		30-Jun-23		8 February 2023: All new staff are provided with a records induction/training session within the first week of commencement. Records filing guides and instructions are provided together with follow up training as required.	**Completed**
89	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**		30-Jun-23		8 February 2023: All new staff are provided with a records induction/training session within the first week of commencement. Records filing guides and instructions are provided together with follow up training as required.	**Completed**
90	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**		30-Jun-23	31 Ocotber 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**
91	15-Jul-22	Records Management 22	Training Program for Records Management	Set minimum timeframes for when staff should attend the refresher training	**Medium**	Provide threshold of when staff should receive refresher training	30-Jun-23		8 February 2023: Minimum timeframes for staff refresher training will be included in the Recordkeeping Plan. The review of this document is in progress.	**In Progress**
92	15-Jul-22	Records Management 22	Training Program for Records Management	Ensure staff the attend the training and refresher courses.	**Medium**		30-Jun-23		8 February 2023: Validated by Moore through training register.	**Completed**
93	15-Jul-22	Records Management 22	Sustained program for Records disposal	Establish a sustained annual program of records disposal and retention	**Medium**	Provide annual plan for disposal of records	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.	8 February 2023: Preparation of annual disposal of records due for destruction has commenced on the backlog of stored records. Future disposal programs will be on a financial year basis in general. Details will be documented in the Recordkeeping Plan which is currently under review.	**In Progress**
94	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**	Provide risk assessment conducted on records for state archiving	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**
95	15-Jul-22	Records Management 22	Sustained program for Records disposal	Ensure all approvals are sought and evidence and relevant records are maintained.	**Medium**	Provide evidence of approvals	31-Dec-23			**Not Started**
96	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**	Provide KPI's for compliance and performance	30-Jun-23			**Not Started**
97	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**	Was it approved by ELT member or delegated authority	30-Jun-23			**Not Started**
98	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**	Provide example of agenda paper where records management was discussed.	30-Jun-23			**Not Started**

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99	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	Examples of reports to ELT and ARC.	30-Jun-23			Not Started
100	15-Jul-22	Records Management 22	Compliance Monitoring and Evaluation	Determine the frequency and method of monitoring compliance	Medium	How does the Shire monitor compliance of records management	30-Jun-23			Not Started
101	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	Examples of reports to ELT and ARC.	30-Jun-23			Not Started
102	15-Jul-22	Records Management 22	Records Emergency Management Plan	Review the Records Emergency Management Plan	Medium	Provide update of Records Emergency Management Plan	31-Dec-23	12 December 2022: The review of the Records Emergency Management Plan has commenced and is being undertaken in conjunction with the Recordkeeping Plan review. It is proposed these documents will be presented to the State Records Office by 31 December 2022.

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. | 12 December 2022: The review of the Records Emergency Management Plan has commenced and is being undertaken in conjunction with the Recordkeeping Plan review. It is proposed these documents will be presented to the State Records Office by 31 December 2022 - no evidence received. | In Progress |
103	15-Jul-22	Records Management 22	Records Emergency Management Plan	Ensure it is approved by the CEO and the relevant delegated authority	Medium	Was it approved by CEO	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
104	15-Jul-22	Records Management 22	Records Emergency Management Plan	Made available to all staff.	Medium	Provided to staff? How? Email, Intranet, through learning. Provide examples.	31-Dec-23			Not Started
105	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	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		8 February 2023: Cybersecurity Framework is currently being drafted.	In Progress
106	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	Have the Cybersecurity Framework endorsed by the ICT Working group and Executive Leadership Team	31-Jan-23		8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
107	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	Have the supporting operating procedures approved by the Director Corporate Services	28-Feb-23		8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
108	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	Communicate the framework and supporting operating procedures to all staff within the organisation;	31-Mar-23		8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
109	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	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		8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
110	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	Establish a program of reviewing framework and operating procedures at a minimum every two years.	31-Jan-23		8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
111	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	Establish cybersecurity training at induction, and an ongoing training program for all staff on cybersecurity awareness including refresher training.	30-Apr-23			Not Started

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112	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**	Maintain an up-to-date log of when staff last completed their training.	30-Jun-23			**Not Started**
113	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**	Schedule of planned intervals for conducting cybersecurity risk assessments to be incorporated into the Cybersecurity Framework and operating procedures	28-Feb-23			**Not Started**
114	01-Nov-22	Cyber Security	Risk Assessment for Cyber Security threats	Retain documented information of the results of the risk assessment	**Medium**	Register maintained of risk assessments conducted in accordance with the framework and procedures	30-Sep-23			**Not Started**
115	01-Nov-22	Cyber Security	Risk Assessment for Cyber Security threats	Update key governance documents and processes post performing the risk assessment	**Medium**	Register maintained of risk assessments conducted in accordance with the framework and procedures	30-Sep-23			**Not Started**
116	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**	Incorporate an annual program of testing vulnerabilities into the Cybersecurity Framework and supporting operating procedures	31-Jan-23			**Not Started**
117	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**	Develop processes for documenting and addressing identified vulnerabilities in a timely manner.	28-Feb-23			**Not Started**
118	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**	Review current security measures and incorporate acceptable restrictions for authorised access into the Shire's Cybersecurity Framework	31-Jan-23		23 February 2023: With the current uses of the server room, it is not possible to restrict access in this way	**In Progress**
119	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**	Ensure security measures included in the framework are implemented	30-Sep-23		23 February 2023: With the current uses of the server room, it is not possible to restrict access in this way	**In Progress**
120	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**	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		8 February 2023: Cybersecurity Framework is currently being drafted	**In Progress**
121	01-Nov-22	Cyber Security	Reporting of Cyber Security Incidents and Threats	Determine the frequency and key areas that the reporting will cover	**Medium**	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		8 February 2023: Cybersecurity Framework is currently being drafted	**In Progress**
122	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**	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		23 February 2023: First draft completed	**In Progress**

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123	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	Review the end-of-life cycle of the backup ICT infrastructure installed at Onslow Airport in late 2016	Review completed		23 February 2023: No evidence provided to close the recommendation.	In Progress
124	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	Develop an ICT asset replacement program	30-Jun-23		28 Feb 23: Management considers closed - no evidence received.	Management Considers Completed
125	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	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
126	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 removable media arrangements into the Cybersecurity Framework	31-Jan-23		8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
127	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		8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
128	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

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129	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	Have the BCMA approved by the Executive Leadership Team.	31-Dec-23			Not Started
130	01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Business continuity management arrangements	Communicate the BCMA, to all staff within the organisation	Medium	Communicate the BCMA to all staff within the organisation.	31-Jan-24			Not Started
131	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	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

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132	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	Review frequency to be incorporate in the revised Business Continuity Management Arrangements.	30-Sep-23			Not Started
133	01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Risk and Business Impact Assessment	Conduct Risk Assessment and Business Impact Assessment	Medium	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
134	01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Risk and Business Impact Assessment	Use findings to update the business continuity arrangements	Medium	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
135	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	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		28 Feb 23: In progress - draft completed.	In Progress
136	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	Review the end-of-life cycle of the backup ICT infrastructure installed at Onslow Airport in late 2016;	Review completed		28 Feb 23: Management considers closed - no evidence received.	Management Considers Completed
137	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	Develop an ICT asset replacement program.	30-Jun-23		28 Feb 23: Management considers closed - no evidence received.	Management Considers Completed
138	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	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

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139	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	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
140	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	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
141	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	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
142	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	Budget should be amended to provide appropriate training.	30-Sep-23			Not Started
143	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	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
144	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	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
145	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	Budget should be amended to provide appropriate training. Set minimum timeframes for when staff should attend the refresher training	30-Sep-23			Not Started
146	01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Staff awareness and training	Ensure staff the attend the training and refresher courses	Medium	Budget should be amended to provide appropriate training. Ensure staff the attend the training and refresher courses.	30-Jun-24			Not Started
147	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	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
148	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	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

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149	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	Appropriate governance framework should be developed whilst undertaking a major review. Regularly report to the Executive Leadership Team.	30-Sep-24			Not Started
150	01-Nov-22	Business Continuity, Disaster Recovery and Incident Management	Compliance Monitoring	Determine the frequency and method of monitoring compliance	Medium	Determine the frequency and method of monitoring compliance	30-Jun-24			Not Started
151	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	Regularly monitor; and report to the Executive Leadership Team on the outcomes.	30-Sep-24			Not Started
152	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	Allocate a budget for business continuity, which covers activities such as training, scenario testing, hiring of consultants where required.	31-Aug-23			Not Started
153	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	Allocate a budget for business continuity, which covers activities such as training, scenario testing, hiring of consultants where required.	31-Aug-23			Not Started
154	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
155	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		30-Nov-22		12 December 2022: Administration Officer Building Services Procedures updated.	Completed
156	09-Jun-22	Building Permit Application Process	Overarching Policy and Supporting procedures	Ensure that the policy is approved by the CEO or Executive Leadership Team	Medium	Have the Directive endorsed by the Executive Leadership Team.	28-Feb-23			Not Started
157	09-Jun-22	Building Permit Application Process	Overarching Policy and Supporting procedures	Ensure that the operating procedure is approved by CEO or Executive Leadership Team	Medium	Have the updated Building Services Procedures Manual endorsed by the Director People and Place.	31-Jan-23			Not Started
158	09-Jun-22	Building Permit Application Process	Overarching Policy and Supporting procedures	Communicate the policy to relevant staff.	Medium	Communicate the Directive to the relevant staff.	31-Mar-23			Not Started
159	09-Jun-22	Building Permit Application Process	Overarching Policy and Supporting procedures	Communicate the policy to relevant staff.	Medium	Communicate the updated Building Services Procedures Manual to the relevant staff.	28-Feb-23			Not Started

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160	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		30-Nov-22		8 February 2023: The Building Application Process map was developed and is referenced in the Procedure Manual. 12 December 2022: Procedure includes reference to the "Building Checklist" which is a separate form.	Completed
161	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
162	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
163	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	1 March 2023: Started – identified in Approval Process.	1 March 2023: As per client update.	In Progress
164	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	1 March 2023: Started - Conflict of Interest is declared in 'Building Approval process' by the Officer and Executive Manager. Email is also recorded against 'Approval and Interest Declared' Stage in Synergy then added to the 'Supporting Comments' section in Attain.	1 March 2023: As per client update.	In Progress
165	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	1 March 2023: Started – currently updating approval process. Exec Manager to endorse once complete	1 March 2023: As per client update.	In Progress
166	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
167	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		30-Nov-22	1 March 2023: Completed - Building Checklist created as a stage in Synergy. Managers approval response is recorded and record number is added to the checklist confirming acknowledgement	1 March 2023: Client claims completed - no evidence provided to support.	Completed
168	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		28 March 23: Validated	Not Started
169	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
170	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	1 March 2023: Started – Further information request and response is added to the 'FIR' stage in Synergy and recorded on the Building Checklist	1 March 2023: As per client update.	In Progress
171	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	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	1 March 2023: Started – Building Checklist records stages where further information is requested (stop the clock) and once received, recorded again (start the clock). Uncertified Applications Register created and shared with external Building Surveyor (COK) to identify when further information is requested and the amount of days that have elapsed once further information is received	1 March 2023: As per client update. 12 December 2022: Start the clock is updated in building checklist but no evidence of record keeping requirements	In Progress

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172	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		12 December 2022: No evidence of change in Procedure	Not Started
173	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	Medium	Incorporate compliance monitoring expectations in the Building Services Directive.	31-Jan-23			Not Started
174	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
175	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		31-Jan-23	1 March 2023: Completed – Administrators KPI's reflect the compliance and performance of the permit application function	28 March 23: Validated	Completed
176	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
177	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		30-Nov-22		12 December 2022: We have received the Monthly reports from the Shire.	Completed
178	09-Jun-22	Building Permit Application Process	Performance Reporting	Regularly report to the Executive and Audit and Risk Committee level.	Medium		30-Nov-22		12 December 2022: We have received the Monthly reports from the Shire.	Completed
179	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		31-Dec-22	25 January 2023: An internal review of the delegations/sub-delegations from the CEO to staff has been completed and approved on 10 January 2023 (updated Delegation Register attached). Positions have been updated in line with the recent restructure	31 January 2023: Validated by Moore Australia and proposed for closure.	Completed
180	02-Dec-22	Contract Management	Contract Management Framework	Develop and implement an overarching Contract Management Framework, including policies, procedures and guidelines in line with the Shire's strategic objectives and better practice principles such as the WA Australia Procurement Rules 2021/02, the WA Contract Management Framework Principles and the OAG tabled Report dated 2020 – Local Government Contract Extensions and Variations Ministerial Notice Not Required	High		30-Jun-23	Progress update as at 12 January 2023 In progress, a Contractor Performance Review template has been created and Variation documents have been reviewed and edited as needed. Contract Management Directive and Procedures ongoing	28 March 23: Validated	Completed
181	02-Dec-22	Contract Management	Contract Management Framework	Review and update 3.3 FIN12 Purchasing Policy and FIN22 Procurement Directive in line with the annual review frequency requirement	High	Review and update FIN12 Purchasing Policy with a biennial review frequency	22-Dec-22	Progress Update as at 2023 FIN22 has been approved by CEO (Directive) FIN12 is now known as Purchasing and Procurement Policy this was adopted by Council at December 2022 OMC please see attached.	31 January 2023: Validated by Moore Australia and proposed for closure.	Completed
182	02-Dec-22	Contract Management	Contract Management Framework	Review and update 3.3 FIN12 Purchasing Policy and FIN22 Procurement Directive in line with the annual review frequency requirement	High	Review and update FIN22 Procurement Directive as and when required, and at least once every 2 years	13-Oct-22		12 December 2022: FIN 22 was reviewed and endorsed by the ELT on 13 October 2022. The following review date is also in 2023, which is relevant to the annual review frequency	Completed

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183	02-Dec-22	Contract Management	Contract Register	Update the Contract Register to include information recommended for effective contract management and to reflect better practice principles and Department of Finance WA Procurement Rules Procurement Direction 2021/02	Medium		30-Jun-23	Progress Update as at 2023 Please see attached most recent Contracts Register held by Procurement. Version on AIMS is to be updated, however unable to keep terminated contracts on AIMS.	23 February 2023: Updated Contract Register provided.	Completed
184	02-Dec-22	Contract Management	Contract Register	Update the Contract Register to include information recommended for effective contract management and to reflect better practice principles and Department of Finance WA Procurement Rules Procurement Direction 2021/03	Medium	Investigate Contract Management Software to resolve issues with tracking budget and variations, including performance reviews and retention monies	30-Jun-23	Progress Update 12 January 2023 Please see attached most recent Contracts Register held by Procurement. Version on AIMS is to be updated, however unable to keep terminated contracts on AIMS	23 February 2023: Updated Contract Register provided.	Completed
185	02-Dec-22	Contract Management	Contract Register	Develop comprehensive policies and procedures to manage and review the Contract Register	Medium	Develop a procedure for the management and review of the Contract Register	30-Jun-23	Progress Update as at 2023 In progress	28 March 23: Shire in process of developing procedures and Directive.	In Progress
186	02-Dec-22	Contract Management	Contract and Supplier Performance Management	Develop and implement comprehensive performance management policies and procedures for the purposes for contract and supplier management in line with the WA Contract Management Framework Principles published by the Department of Finance. This includes processes such as, but not limited to: •Regular and structured performance reviews; •Formal documentation requirements for performance review meetings and communication with suppliers; •Monitoring and resolving non-compliance or poor contract performance with contract conditions; and •Mechanisms to ensure consistent processes to ensure contract conditions and deliverables are assessed and recorded in a final review.	High	Incorporate contract performance management in the Contract Management Directive	30-Jun-23	Progress Update as at 2023 In progress, emails are sent out to project officers when contracts are completed with the requirements of the contract management. See attached template. Shire is making enquiries into a online Contact Management system.	28 March 23: Shire in process of developing procedures and Directive.	In Progress
187	02-Dec-22	Contract Management	Contract and Supplier Performance Management	Develop and implement comprehensive performance management policies and procedures for the purposes for contract and supplier management in line with the WA Contract Management Framework Principles published by the Department of Finance. This includes processes such as, but not limited to: •Regular and structured performance reviews; •Formal documentation requirements for performance review meetings and communication with suppliers; •Monitoring and resolving non-compliance or poor contract performance with contract conditions; and •Mechanisms to ensure consistent processes to ensure contract conditions and deliverables are assessed and recorded in a final review.	High	Develop and implement a contract performance management procedure and supporting templates which includes documenting and recording of performance reviews undertaken	30-Jun-23	Progress Update as at 2023 In progress, emails are sent out to project officers when contracts are completed with the requirements of the contract management. See attached template. Shire is making enquiries into a online Contact Management system.	28 March 23: Validated	Completed
188	02-Dec-22	Contract Management	Contract Renewals and Extensions	Develop and implement comprehensive policy and procedures for a standardised and formal approach to contract extensions	Medium		30-Jun-23	Progress Update as at 2023 On going	28 March 23: Validated	Completed

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189	02-Dec-22	Contract Management	Contract Renewals and Extensions	Ensure contractor performance are documented, assessed and reviewed before approving a contract extension	Medium		30-Jun-23	Progress Update as at 2023 Ongoing, Procurement email project officers, ccing in the relevant Director to receive approval or rejection of an extension to contract (only if allowed under the contract) Reminders in Procurements calendar are at 6, 3 and 1 month intervals.	28 March 23: Validated	Completed
190	02-Dec-22	Contract Management	Contract Variations	Develop and implement a set of comprehensive procedures to perform a contract variation which includes the following: •Step-by-step process of completing a contract variation; •Minimum requirements to ensure the PP 067 – Contract Variation Request form is completed appropriately; and •Considerations such as costs, risks, time, nature of variation, cumulative effects and specific requirements set out by council approved policies.	High		30-Jun-23		12 December 2022: PP 067 – Contract Variation Request form provided which outlines the step by step process detailed on page 2.	Completed
191	02-Dec-22	Contract Management	Contract Variations	Develop and implement a set of comprehensive procedures to perform a contract variation which includes the following: •Step-by-step process of completing a contract variation; •Minimum requirements to ensure the PP 067 – Contract Variation Request form is completed appropriately; and •Considerations such as costs, risks, time, nature of variation, cumulative effects and specific requirements set out by council approved policies.	High		30-Jun-23	Progress Update as at 12 January 2023 See updated 067 – CEO067 this form is on the Shires AIMS (Ashburton Information Management System)	28 March 23: Validated (New Contract Mnaagement Procedure)	Completed
192	02-Dec-22	Contract Management	Contract Variations	Execute a review process for contract variations to determine whether the cumulative effect of variations requires a separate procurement process	High	Investigate Contract Management Software to resolve issues with tracking budget and variations, including performance reviews and retention monies	30-Jun-23	Progress Update as at 12 January 2023 Ongoing	31 January 2023: No evidence of review.	In Progress
193	02-Dec-22	Contract Management	Training and Contract Manager Continuity	The Shire should: •Establish an ongoing training program for all staff on basic and standardised approach to contract management including refresher training; •Establish an ongoing training program specifically for contract managers to ensure expectations and standards are maintained especially during a handover of responsibility; •Ensure that the program is approved by the CEO or the delegated authority; •Maintain an up-to-date log of when staff last completed their training; •Set minimum timeframes for when staff should attend the refresher training; and •Ensure staff the attend the training and refresher courses	Medium	•Establish an ongoing training program for all staff on basic and standardised approach to contract management including refresher training; •Establish an ongoing training program specifically for contract managers to ensure expectations and standards are maintained especially during a handover of responsibility; •Ensure that the program is approved by the CEO or the delegated authority; •Maintain an up-to-date log of when staff last completed their training; and •Set minimum timeframes for when staff must attend the refresher training	31-Dec-23	Progress Update as at 12 January 2023 Ongoing, this will have to be discussed with Organisational Development (OD) as they facilitate all online training. Procurement will develop a draft training for OD to review	31 January 2023: No evidence provided.	In Progress

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194	02-Dec-22	Contract Management	Performance Monitoring and Reporting	The Shire Should: •Develop KPIs for monitoring compliance and performance of the contract management function based on policies, procedures and better practice principles and standards; •Ensure KPI's are approved by the Executive or relevant delegated authority; •Have a standard agenda item on a regular basis to discuss contract management matters; and •Regularly report to the Executive and Audit and Risk Committee level.	Medium	Development of KPI's will be done in conjunction with Organisational Development for relevant officers	31-Dec-23	Progress Update as at 12 January 2023 Ongoing, Procurement to develop with Project officers and ELT	31 January 2023: No evidence provided.	In Progress
195	02-Dec-22	Contract Management	Performance Monitoring and Reporting	The Shire Should: •Develop KPIs for monitoring compliance and performance of the contract management function based on policies, procedures and better practice principles and standards; •Ensure KPI's are approved by the Executive or relevant delegated authority; •Have a standard agenda item on a regular basis to discuss contract management matters; and •Regularly report to the Executive and Audit and Risk Committee level.	Medium	Investigate and implement system to allow for reporting	31-Dec-23	Progress Update as at 12 January 2023 Ongoing, Procurement to develop with Project officers and ELT	31 January 2023: No evidence provided.	In Progress
196	02-Dec-22	Contract Management	Performance Monitoring and Reporting	The Shire Should: •Develop KPIs for monitoring compliance and performance of the contract management function based on policies, procedures and better practice principles and standards; •Ensure KPI's are approved by the Executive or relevant delegated authority; •Have a standard agenda item on a regular basis to discuss contract management matters; and •Regularly report to the Executive and Audit and Risk Committee level.	Medium	Reporting to PCG and Audit and Risk Committee.	31-Dec-23	Progress Update as at 12 January 2023 Ongoing, Procurement to develop with Project officers and ELT	31 January 2023: No evidence provided.	In Progress
197	01-Feb-23	Fraud and Corruption FY22	Fraud and Corruption Control Framework Limitations	Review, update, approve and implement the Fraud and Corruption Control Plan;	Medium	Review and implement the draft Fraud and Corruption Control Plan in line with appropriate accounting standards, to be approved by ELT.	31-Dec-23			Not Started
198	01-Feb-23	Fraud and Corruption FY22	Fraud and Corruption Control Framework Limitations	Draft, approve and implement a Fraud and Corruption policy and procedure;	Medium	Develop Fraud and Corruption Policy and procedures	31-Dec-23		8 February 2023: Fraud and Corruption Policy currently being drafted. It is anticipated that this policy will be submitted to the March Ordinary Council Meeting.	In Progress
199	01-Feb-23	Fraud and Corruption FY22	Fraud and Corruption Control Framework Limitations	Draft, approve and implement a Fraud and Corruption policy and procedure;	Medium	Identified corporate documents, i.e Financial Manual, to have reference to the Fraud and Corruption Plan, policy and procedures as required.	31-Dec-23			Not Started
200	01-Feb-23	Fraud and Corruption FY22	Outdated Public Interest Disclosure Information and related Policies and Procedures	All outdated policies and procedures should be reviewed and updated to reflect better practice and compliance requirements;	High	Outdated Public Interest Disclosure information and related policies and procedures to be reviewed	30-Jun-23			Not Started

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201	01-Feb-23	Fraud and Corruption FY22	Outdated Public Interest Disclosure Information and related Policies and Procedures	Appoint a suitably qualified PID Officer and ensure appropriate awareness on this position is made to internal and external stakeholders including Public Sector Commission;	High	Chief Executive Officer to nominate PID officer/s.	30-Jun-23		27 March 23: CEO is PID Officer by default but will appoint new Director of Corporate Services as PID Officer once appointed.	In Progress
202	01-Feb-23	Fraud and Corruption FY22	Outdated Public Interest Disclosure Information and related Policies and Procedures	Appoint a suitably qualified PID Officer and ensure appropriate awareness on this position is made to internal and external stakeholders including Public Sector Commission;	High	Nominated PID officer/s to attend relevant training.	30-Sep-23		27 March 23: CEO is PID Officer by default but will appoint new Director of Corporate Services as PID Officer once appointed.	In Progress
203	01-Feb-23	Fraud and Corruption FY22	Outdated Public Interest Disclosure Information and related Policies and Procedures	Appoint a suitably qualified PID Officer and ensure appropriate awareness on this position is made to internal and external stakeholders including Public Sector Commission;	High	Public Sector Commission to be advised of the Shire's appointed PID officer/s.	31-Oct-23		27 March 23: CEO is PID Officer by default but will appoint new Director of Corporate Services as PID Officer once appointed.	In Progress
204	01-Feb-23	Fraud and Corruption FY22	Lack of Fraud and Corruption Resources	Consider appointing a dedicated Fraud Officer who will be responsible for all matters on FC, which may be a current employee, however the Shire should consider the employee's current roles and responsibilities.;	Medium	Review Internal Auditor position description to include fraud and corruption responsibility.	30-Jun-23			Not Started
205	01-Feb-23	Fraud and Corruption FY22	Lack of Fraud and Corruption Resources	Consider appointing a dedicated Fraud Officer who will be responsible for all matters on FC, which may be a current employee, however the Shire should consider the employee's current roles and responsibilities.;	Medium	Recruitment of an Internal Auditor.	15-Feb-23		8 February 2023: The Shire has appointed a permanent full time Internal Auditor commencing 15 February 2023.	Completed
206	01-Feb-23	Fraud and Corruption FY22	Lack of Oversight of Fraud and Corruption Risks	The ARMC should devote appropriate time for discussions on Fraud and Corruption risks during meetings;	Medium	Include review, monitoring and reporting of fraud and corruption risks in the Fraud and Corruption Control Plan.	31-Dec-23			Not Started
207	01-Feb-23	Fraud and Corruption FY22	Lack of Oversight of Fraud and Corruption Risks	The ARMC should devote appropriate time for discussions on Fraud and Corruption risks during meetings;	Medium	Fraud and Corruption risks to be included in the standard agenda for ARMC.	31-Dec-23			Not Started
208	01-Feb-23	Fraud and Corruption FY22	Lack of Oversight of Fraud and Corruption Risks	The ARMC should improve oversight over the Shire's Executive Management team in effectively approving and implementing the FC Control Plan;	Medium	Fraud and Corruption Control Plan to be approved by ARMC and Council.	31-Dec-23			Not Started
209	01-Feb-23	Fraud and Corruption FY22	Lack of a Fraud and Corruption Risk Assessment and Alignment with Standards	The Shire should perform a comprehensive fraud and corruption risk assessment and ensure proper alignment with the Australian Standards for Fraud and Corruption, AS 8001:2021;	High	Undertake a risk assessment in relation to fraud and corruption.	31-Dec-23			Not Started
210	01-Feb-23	Fraud and Corruption FY22	Lack of a Fraud and Corruption Risk Assessment and Alignment with Standards	The Shire should perform a comprehensive fraud and corruption risk assessment and ensure proper alignment with the Australian Standards for Fraud and Corruption, AS 8001:2021;	High	Develop a Strategic Risk Register.	30-Jun-24			Not Started

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No	**Date of Report**	**Audit Topic**	**Finding Title**	**Recommendation**	**Risk Rating**	**Agreed Action**	**Original Due Date**	**Client Progress Update**	**Moore Australia Comment**	**Status After Assessment**
211	01-Feb-23	Fraud and Corruption FY22	Limited Awareness and Training for Ethics and Fraud and Corruption Control	Training and Induction programs should include Fraud and Corruption;	High	Fraud and corruption information to be incorporated into employee's induction.	30-Jun-23		8 February 2023: The CEO provides an induction to all new staff every 6 months.	Completed
212	01-Feb-23	Fraud and Corruption FY22	Limited Awareness and Training for Ethics and Fraud and Corruption Control	Training and Induction programs should include Fraud and Corruption;	High	Develop and implement a Fraud and Corruption training program.	31-Dec-23			Not Started
213	01-Feb-23	Fraud and Corruption FY22	Vendor Master File with Incomplete Records	The Vendor Master files should be reviewed and updated on a timely basis to ensure all relevant information is included;	Medium	Vender Master File requirements and practices to be reviewed and incorporated into the Shire's Financial Manual.	30-Jun-23			Not Started
214	01-Feb-23	Fraud and Corruption FY22	Vendor Master File with Incomplete Records	Any missing information, including the ones identified in this audit should be reviewed with all relevant details included as identified;	Medium	Vender Master Files to be audited and relevant details updated.	30-Jun-23			Not Started
215	01-Feb-23	Fraud and Corruption FY22	Duplicate Cheque / ERT References	Cheque processing should be closely monitored and reviewed by management to ensure that any duplicate reference numbers, including the ones identified in the audit must be investigated and appropriately adjusted;	High	Reference naming convention to be developed for reoccurring "Invoices" and documented in the finance manual.	30-Jun-23			Not Started
216	01-Feb-23	Fraud and Corruption FY22	Employees Listed as Vendors in the Vendor Master File	Investigate the issues identified and assess the risk of fraud or error, and institute corrective action if necessary;	Medium	Establish if SynergySoft is able to provide reports for the purpose of exception reporting to identify duplications. Review against approved secondary employment declarations.	31-Dec-23			Not Started
217	01-Feb-23	Fraud and Corruption FY22	Vendors Still Being Used after Being Suspension	Vendors being used after their suspension dates should be flagged and inspected to identify why they are still being used with appropriate actions taken to address;	High	Suspended Creditors procedure to be reviewed and if possible, increase measures placed on suspended creditors, including Auto Display Memo's. Finance Manual to be updated as required and incorporate monitoring and reporting measures.	31-Dec-23			Not Started
218	01-Feb-23	Fraud and Corruption FY22	Exit Interview Process Opportunities	Consider designing the Exit Interview questionnaires to include questions that help identify and detect potential Fraud and Corruption risks the terminated staff may be aware of;	Low	Exit interviews objectives to be referenced in the Fraud and Corruption Control Plan.	31-Dec-23			Not Started
219	01-Feb-23	Fraud and Corruption FY22	Exit Interview Process Opportunities	Consider designing the Exit Interview questionnaires to include questions that help identify and detect potential Fraud and Corruption risks the terminated staff may be aware of;	Low	Exit interviews to incorporate Fraud and Corruption risk questions.	31-Dec-23		28 Feb 23: Completed.	Completed
220	01-Feb-23	Fraud and Corruption FY22	Creditor Expenditure Transactions Concerns	All transactions identified in this report including those with the higher rate of usage in Appendix 5 should be monitored and reviewed on a timely basis to ensure they are free from fraud or error;	High	Include review, monitoring and reporting of fraud and corruption risks, including the Benford's Law test, in the Fraud and Corruption Control Plan and incorporate into the Shire's Finance Manual	31-Dec-23			Not Started

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221	01-Feb-23	Fraud and Corruption FY22	Creditor Expenditure Transactions Concerns	Any transaction without descriptions, including the ones identified through this audit, should be reconfirmed against supporting documents and necessary descriptions made accordingly;	High	An audit of the identified transactions to be conducted to confirm no fraudulent and corrupt practices have occurred. The outcome of the audit to be presented to Council and include the re-presenting of the accounts for payment information in full, including descriptions, for Council endorsement.	30-Jun-23			Not Started
222	01-Feb-23	Fraud and Corruption FY22	Creditor Expenditure Transactions Concerns	Consider improving the requisition process to include details of officer raising and approving transactions.	High	Review systems controls, including Financial Software upgrades, that provide for the electronic record keeping of raising and approving invoices	31-Dec-23			Not Started
223	01-Feb-23	Fraud and Corruption FY22	Absence of an Allegations and Incidents Register for FC	Consider developing a Fraud and Corruption register to capture fraud and corruption incidents or allegations reported either through a Public Interest Disclosure or through other avenues.	Medium	Develop register which records all incidents or allegations reported through Public Interest Disclosure and other avenues.	30-Jul-22		1 February 2023: Client provided incident register. Does not discern source of report (i.e., PID).	Completed
224	01-Feb-23	Payroll & HR FY22	Absence of Human Resources Payroll Management Framework, Policies and Procedures.	Develop, approve and implement a comprehensive Workforce Strategy, Workforce Plan, Human Resources and Payroll Management framework, including associated policies and procedures;	High	Develop, approve and implement a comprehensive Workforce Plan, Recruitment and Retention Strategy, Human Resources and Payroll Management Framework, including associated policies and procedures.	31-Dec-23	28 Feb 23: Review of all HR policies complete (Governance can confirm), ready to commence with Directive review (await go ahead from Governance), yet to commence with OD Management Plan	28 Feb 23: In progress.	In Progress

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		Internal Audit log				Current Review Date: 30 March 2023					
No	Date of Report	Audit Topic	Finding Title	Recommendation	Risk Rating	Agreed Action	Original Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
225	01-Feb-23	Payroll & HR FY22	Absence of Human Resources Payroll Management Framework, Policies and Procedures.	Ensure that within the Human Resources and Payroll team there is a nominated individual responsible for maintaining compliance with relevant legislation;	High	Human Resources and Payroll Management Framework to include nominated positions responsible for maintaining compliance with relevant legislation.	31-Dec-23			Not Started
226	01-Feb-23	Payroll & HR FY22	Lack of Delegation of Authority Framework for Payroll Functions	Draft, approve and implement a comprehensive Delegation of Authority Framework for payroll functions, including policy and procedures;	High	Develop and implement an authorisation framework and supporting directives and/or procedures for HR and Payroll functions.	31-Dec-23	28 Feb 23: Policies done, ready to commence with Directives. CEO delegations relating to OD done – see attached.	23 February 2023: Signature and Other Authorisations relating to Shire of Ashburton Organisational Development" provided, however, this does not satisfy the recommendation.	In Progress

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Internal Audit log	Current Review Date: 30 March 2023								
No	Date of Report	Audit Topic	Finding Title	Recommendation	Risk Rating	Agreed Action	Original Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
227	01-Feb-23	Payroll & HR FY22	Lack of reporting on Human Resources and Payroll activities	Draft approve and implement a performance measurement and reporting framework for human resources and payroll activities, including self-assessment protocols;	High	Incorporate performance measurement and reporting requirements/processes in the Human Resources and Payroll Management Framework.	31-Dec-23			Not Started

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| Internal Audit log | | | | | | | Current Review Date: 30 March 2023 | | | | |

No	Date of Report	Audit Topic	Finding Title	Recommendation	Risk Rating	Agreed Action	Original Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
228	01-Feb-23	Payroll & HR FY22	Inconsistencies in payroll process and documentation	Develop, approve and implement a comprehensive Workforce Strategy, Workforce Plan, Human Resources and Payroll Management framework, including associated policies and procedures;	High	Develop, approve and implement a comprehensive Workforce Plan, Recruitment and Retention Strategy, Human Resources and Payroll Management Framework, including associated policies and procedures.	31-Dec-23			Not Started
229	01-Feb-23	Payroll & HR FY22	Lack of Control Procedures for Shire Access and Assets	Draft, approve and implement a comprehensive staff exit controls policy and procedures;	Medium	Develop and implement an offboarding directive and procedure. Implement Pulse Offboarding module with automated exit interview notifications and reporting. Incorporate offboarding processes in the framework.	30-Jun-23	28 Feb 23: Ready to review OD Directives – await go ahead and access from Governance. Checklist developed in in use – attached.	28 Feb 23: In progress.	In Progress
230	01-Feb-23	Payroll & HR FY22	Inappropriate System Access Control	Revoke inappropriate access to the payroll system and remove ex-employee user profiles from the system; and	Low	Conduct an audit of SynergySoft access and remove unauthorised access.	31-Mar-23			Not Started
231	01-Feb-23	Payroll & HR FY22	Inappropriate System Access Control	Implement a process to regularly review, monitor and maintain system access control to all Shire information systems.	Low	Incorporate the regular review, monitoring and maintenance of system access for all Shire information system in the Cybersecurity Framework.	31-Mar-23			Not Started

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							Current Review Date: 30 March 2023			
Financial Audit										
No	**Date of Report**	**Audit Topic**	**Recommendation**	**Risk Rating**	**Management Comment in Report**	**Original Due Date**	**Client Progress Update**	**Moore Australia Comment**	**Status After Assessment**	
1	30-Jun-16	Comment on Ratios (Asset sustainability Ratio)	Summary The Shire 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 rations. Whilst some ratios are below the accepted industry benchmark, given the relative strength of the other ration and the Shire's balance sheet, lower rations may be expected and acceptable in the short term, provided other measure/ strategies are maximised. Notwithstanding this a number of the ratios do appear to be trending downwards over the longer term and this should be considered moving forward. 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. 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 scares resources of the Shire	Medium	Not identified	Not identified	Not provided	28 Feb 23: Ratios no longer required to be reported - recommendation closed.	Completed	
2	30-Jun-17	Comment on Ratios (Asset sustainability Ratio and Operating Surplus Ratio)	Summary The Shire's Ration position, after adjustment for FAGs, appears reasonably consistent with prior years except the deterioration in the Operating Surplus Ratio. We also note a number of the rations appear to be trending downwards over the longer term and this should be considered moving forward. We would like to take this opportunity to stress one off assessments of rations 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. 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.	Medium	Not identified	Not identified	Not provided	28 Feb 23: Ratios no longer required to be reported - recommendation closed.	Completed	
3	30-Jun-18	Asset Sustainability Ratio	Summary 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. 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.	Medium	Not identified	Not identified	Not provided	28 Feb 23: Ratios no longer required to be reported - recommendation closed.	Completed	
4	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	28 Feb 23: Journals are reviewed by someone more senior than preparer, with the exception of manager preparing journals in which a senior member of finance will review journal. A register is maintained and all approved journals with supporting evidence is included in file.	28 Feb 23: As per mgmt comments. Closed.	Completed	

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Financial Audit									
					Current Review Date: 30 March 2023				
No	Date of Report	Audit Topic	Recommendation	Risk Rating	Management Comment in Report	Original Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
5	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	28 Feb 23: Valuation is taking place prior to 30 April 2023 in relation to RFT 22.22	28 Feb 23: As per mgmt comments.	In Progress
6	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
7	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
8	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
9	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	28 Feb 23: Attain manages all KMP declarations. The system has been configured (attached) that it the form becomes available to submit at the end of the financial year with a due date of 30 September. Attain is configured to send a weekly reminder to the relevant person every Monday until it is completed. The Governance Team monitors the system to ensure completion and makes individual contact with the relevant person to ensure it is completed by the due date.	28 Feb 23: As per mgmt comments. Completed.	Completed

Shire of Ashburton

Financial Audit

	Current Review Date: 30 March 2023								
No	Date of Report	Audit Topic	Recommendation	Risk Rating	Management Comment in Report	Original Due Date	Client Progress Update	Moore Australia Comment	Status After Assessment
10	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
11	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
12	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	28 Feb 23: No Purchases above $100 made with Petty Cash	28 Feb 23: Updated petty cash recoup forms to reflect the Shire's policy for dual verification not received.	In Progress

Agenda Item 6.2 - Attachment 1

Tom Price Administration Centre Concept

RAMMED EARTH FEATURE MATERIAL

DOUBLE HEIGHT RECEPTION VOID TO ABOVE

FEATURE MURAL TO WRAP EXTERNAL WALL FACES OF STAFF AREAS

ROOF LINE/ SHADING OVER

ROOF LINE/ SHADING OVER

ROOF LINE/ SHADING OVER

FE

Ranger Coord 12 m²

Health Serv 13 m²

Town Planning 13 m²

Hpt Desks

Filing

AREA 5

Hot Desks

Fin 5

Fin 8

Fin 7

Land and Property

Community Manager 11 m²

Fin 4

Fin 6

AREA 2

Staff Entrance

Lockable compact laminate bifold door

Northern Terrace 55m²

media wall

Fin 2

Fin 3

Fin 1

Fin. & Admin Manager 16 m²

Printer Room 10 m²

printers

NEW COMPACTUS

Archive Store 43 m²

Phone Room 1

Phone Room 2

Hot desk Office

AREA 6

Community Team

AREA 4 Facilities

Corporate Office 14 m²

Server 10 m²

Coffee - Kitchenette

Kitchenette 32 m²

Librarian Office

STAFF WC

JUNIORS SECTION

media wall

STORE inc. tables, chairs, craft trolleys

Stackable Acoustic Wall

Flexible Stackable Furniture

BREAKOUT SPACE

29 m² Male

Meeting 1 14 m²

Double Volume

Stairs up to Level One

ICT Open Plan 23 m²

Strong Room 11 m²

open stair for internal circulation & fire escape

One way glazing

Lego trolley

Fixed Shelving

Bifold Acoustic Wall

Arts/Crafts Washup

5 m² UAT

Meeting 2 9 m²

Airlock 9 m²

LIFT

Staff Meeting 2 17 m²

Staff Meeting 1 12 m²

Secure Lobby 37 m²

wall graphics

message board

Stationary Storage 15 m²

print

access route

FE

DVDS AND AUDIOBOOKS

FICTON AREA

ENCLOSED RECEPTION

PUBLIC PCs

Magazine Racks

21 m² Female

Meeting 3 11 m²

Main Entry Lobby 122 m²

wall graphics

Staff Entrance

Governance 13 m²

AREA 3

Records 49 m²

FICTON/YOUNG ADULTS AREA

SITTING

365 m² Hall/ Library

PERSONAL LAPTOPs

LOCAL HISTORY/NON-FICTION

Reception 13 m²

Female 12 m²

UAT 6 m²

Cleaner 5 m²

Male 12 m²

FIRE WALL

ENCLOSED OUTDOOR STAFF ALFRESCO. ROOFING OVER - 100m²

Library Entry

Low Height Wall

Filing

HR 1

HR 2

HR 3

IT CORNER/PRINTERS/SCANNERS

GROUP AND/OR PRIVATE STUDY MODULES

AUTO RETURNS

Returns chute

Filing

AREA 1

HR Open Plan 37 m²

HR Store 17 m²

HR 6

HR / Meeting 11 m²

HRM Office 10 m²

HR 4

HR 5

NORTH

(1) Ground Floor

CAR PARK ENTRANCE

COMBINATION OF RAMMED EARTH, COLORBOND & GLAZING EXTERNALLY

Rev	Description	Date
K	Concept Revised	02/02/23
J	Concept revised as per comment	24/01/23
H	Library Option Concept	21/12/22
G	Revised Concept	11/07/22
F	Office layout update	02/02/21

Client	shire of Ashburton	Project	Tom Price Shire Complex	Project No. 19221	Drawn CW	Approved GA	Scale @ A3: 1 : 200
	opportunity to community			Status	Revised Concept		
Project Address	Lots 246 and 247 Poinciana Street, Tom Price WA	Drawing title	**Ground Floor Plan**	Drawing No **SK10**			Rev **K**

CASUAL BREAKOUT SPACE

OPEN MEETING SPACE/OFFICES

ROOF LINE/ SHADING OVER

ROOF BELOW

ROOF BELOW

ROOF BELOW OVER
STAFF ALFRESCO AREA

Deck (not enclosed)
48 m²

Void to
Level
Below

Kitchen

Wet Bar

Cold Store

LIFT

Stairs down to
Ground Level

DN

Gallery / optional FUNCTIONS space
79 m²

70 seats shown

Operable wall

Operable wall

Lobby
70 m²

Chambers
57 m²

Breakout Room 01
19 m²

Breakout Room 02
19 m²

Operable wall

Store
4 m²
UAT

6 m²
Airlock

Cleaners
4 m²

STORE
7 m²

Op 5

print

Op 6

Op 7

Female
16 m²

VIP WC
3 m²

Male
17 m²

Deck (not enclosed)
13 m²

coffee station

Councillors
21 m²

Councillor Liason
Officer
12 m²

Op 8

CEO Office
25 m²

Deputy CEO
22 m²

media wall

Meeting 2
43 m²

tea/ coffee

media wall

Meeting 1
19 m²

tea

st

Media manager
20 m²

Financial
Audit Controller
20 m²

Internal Auditor
20 m²

Mixed Support Desks

Op 1

Op 2

Op 3

Op 4

Corporate Director
20 m²

Coffee / Kitchenette

Open Staff Room

Fire Escape

DN

media wall

Level 1

STAYING TRUE TO WHAT WORKS

PROPOSED GENERAL OFFICE FEELING

Rev	Description	Date
K	Concept Revised	02/02/23
J	Concept revised as per comment	24/01/23
H	Library Option Concept	21/12/22
G	Revised Concept	11/07/22
F	Office layout update	02/02/21

Client
shire of Ashburton
opportunity to community

Project Address
Lots 246 and 247 Poinciana Street, Tom
Price WA

Project
Tom Price Shire Complex

Status
Revised Concept

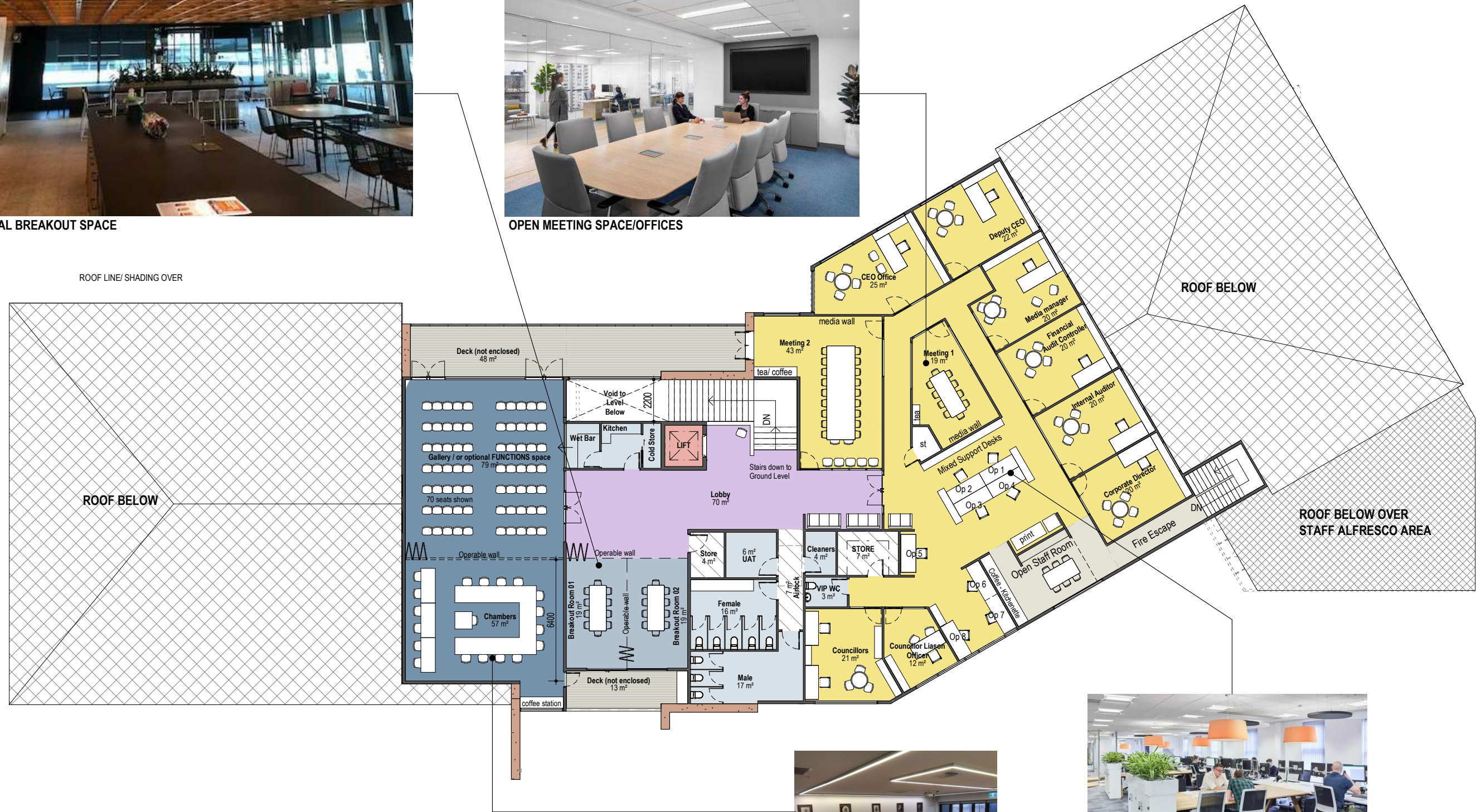Drawing title
Level 1 Plan

Project No.
19221

Drawn
CW

Approved
GA

Scale @ A3:
1 : 200

Drawing No
SK11

Rev
K

Agenda Item 6.2 - Attachment 2

Tom Price Administration Centre Cost Estimate

Cost Plan Summary

Project:	Ashburton	**Details:**	Indicative Cost Estimate Feb 2023
Building:	Shire of Ashburton Administration Offices		

Code	Description	Quantity	Unit	Rate	Total
	GROUND FLOOR LEVEL				
1	Library	366	m2	4,950.00	1,811,700
2	Library store	12	m2	2,970.00	35,640
3	Extra for acoustic stackable operable wall 3800 long including steel beam over	14	m2	2,500.00	35,000
4	Extra for acoustic bi-fold operable wall 5000 long including steel beam over	18	m2	2,500.00	45,000
5	Extra for reception kiosk		Item		31,500
6	Main Lobby & Reception	125	m2	6,270.00	783,750
7	Secure lobby	43	m2	4,950.00	212,850
8	Public toilets	67	m2	6,600.00	442,200
9	Office toilets & cleaner	42	m2	6,600.00	277,200
10	Areas 1 to 6 - offices, meeting rooms, stores etc.	752	m2	4,125.00	3,102,000
11	Extra over for media wall	2	No	20,000.00	40,000
12	Extra over for tea-prep zones (#1)		Item		8,000
13	Extra over for Server, Strongroom, Archive Store, HR Store	82	m2	1,980.00	162,360
14	Main entry canopy and feature walls - carpark entrance		Item		75,000
15	Covered alfresco areas - Northern Terrace	63	m2	2,475.00	155,925
16	Covered alfresco areas - Southern Staff Alfresco	103	m2	2,970.00	305,910
17	Verandah	132	m2	2,475.00	326,700
18	Stair 1 (entrance lobby)	1	No	33,000.00	33,000
19	Stair 2 (open plan offices)	1	No	29,700.00	29,700
	Ground Floor Total				**7,913,435**
	FIRST FLOOR LEVEL				
20	Breakout Rooms 1 & 2	38	m2	3,630.00	137,940
21	Breakout Store	4	m2	2,880.00	11,520
22	Chambers & Gallery	137	m2	6,600.00	904,200
23	Extra for operable walls	69	m2	2,500.00	172,500
24	Kitchen, wet bar & cold store	12	m2	7,425.00	89,100
25	Councillor offices, meeting & staff	377	m2	4,125.00	1,555,125
26	Extra over for tea-prep zones (#3)		Item		24,000
27	Extra over for media wall	2	No	20,000.00	40,000
28	Lobby & circulation	70	m2	3,795.00	265,650
29	Toilets & Cleaner	57	m2	6,930.00	395,010
30	North deck	49	m2	2,475.00	121,275
31	South deck	13	m2	2,475.00	32,175

Cost Plan Summary

	Project: Ashburton			**Details:** Indicative Cost Estimate Feb 2023	
	Building: Shire of Ashburton Administration Offices				

Code	Description	Quantity	Unit	Rate	Total
	First Floor Total				**3,748,495**
	VERTICAL TRANSPORTATION				
32	Passenger lift serving two levels	1	No	240,000.00	240,000
	Vertical Transportation Total				**240,000**
	EXTERNAL WORKS				
33	Demolition of existing buildings & structures		Item		50,000
34	Site Preparation after demolition	6,440	m2	15.00	96,600
35	Crossovers	2	No	15,000.00	30,000
36	Carparking & access - asphalt on roadbase	1,820	m2	160.00	291,200
37	Wheelstop	68	No	250.00	17,000
38	Shade structure for 8 car bays (Manager's Carpark)	110	m2	1,000.00	110,000
39	Overflow parking - grass, no fencing	250	m2	75.00	18,750
40	Community storage shed	45	m2	1,800.00	81,000
41	Protect existing landscaping and structures outside the site boundary		Item		5,000
42	Pedestrian paving	400	m2	220.00	88,000
43	Stree furniture		Item		30,000
44	Allowance for fencing & gates		PS		25,000
45	Landscaped areas within site - garden beds around building & carpark	400	m2	80.00	32,000
46	Landscaping - grassed areas	1,500	m2	70.00	105,000
47	Landscaping - POS	1,100	m2	100.00	110,000
48	Advanced tree	15	No	7,500.00	112,500
49	Medium tree 200 litre	60	No	550.00	33,000
50	Signage		Item		60,000
51	Public Art		PS		200,000
52	Boundary Works (Footpath & Verge Reinstatement)		PS		35,000
	External Works Total				**1,530,050**
	SERVICES				
53	Allowance for the following				
54	• Site Main Switchboards & submains		Item		164,000
55	• Electrical headworks		PS		475,000
56	• Upgrade incoming comms connection		Item		41,000
57	• Light poles & cabling		Item		36,000
58	• Roof PV system		Item		185,000
59	• Testing & commissioning		Item		36,000
60	• Pilbara Utilities sewer connection upgrade		PS		15,000
61	• Stormwater diversion including manholes		Item		128,000

Cost Plan Summary

Project:	Ashburton		**Details:**	Indicative Cost Estimate Feb 2023	
Building:	Shire of Ashburton Administration Offices				

Code	Description	Quantity	Unit	Rate	Total
62	• Existing sewer diversion including manholes		Item		258,000
63	• Water service		Item		44,000
64	• Sewer drainage		Item		38,000
65	• Fire hydrants		Item		25,000
66	• Fire booster		Item		17,000
67	• Carpark stormwater		Item		148,000
68	• Testing & commissioning		Item		32,000
	Services Total				**1,641,999**
	ESTIMATED CONSTRUCTION COST				**15,074,000**
	OTHER COSTS				
69	Design Contingency	10.0	%		1,508,000
70	Construction Contingency	5.0	%		754,000
71	Loose Furniture & Equipment - Shire Offices		Item		400,000
72	Loose Furniture & Equipment - Library		Item		150,000
73	Design, Management & Supervision fees including travel & related disbursements	5.0	%		830,000
74	Cost escalation to anticipated tender February 2024	5	% pa		929,000
	TOTAL EXCLUDING GST - NEW SHIRE OFFICES				**19,645,000**
	TEMPORARY OFFICE ACCOMMODATION (Tom Price Hall Only)		Item		411,000
	TOTAL				**20,056,000**

Cost Plan Summary

Project: Ashburton	**Details:** Indicative Cost Estimate Feb 2023	
Building: Shire of Ashburton Administration Offices		

Code	Description	Quantity	Unit	Rate	Total
	EXCLUSIONS				
75	• Rock excavation				
76	• Dewatering				
77	• Treatment or disposal costs of contaminated ground				
78	• Roadworks outside the site boundary				
79	• Boundary fencing (small allowance included for gates & fencing as required)				
80	• Rainwater tank & pump				
81	• Grey water treatment system				
82	• Gas service				
83	• Land Costs				
84	• Construction Finance / Holding Costs				
85	• Legal & Marketing Costs				
86	• Goods & Services Tax				
	NOTES				
87	No Structural or Services design was available at the time of preparing this estimate				
88	This cost indication is based on conceptual design information provided by the Project Manager. The information provided is preliminary and incomplete. Accordingly, this cost indiaction reflects the current conceptual design information and may vary significantly once investigation work and designs are finalised.				
89	By their nature, these estimates and assumptions are subject to significant uncertainties and the actual costs may materially differ from these estimates and assumptions. No assurance can be given that the cost estimates and the underlying assumptions will be realised in practice				
90	Electrical & Hydraulic external services cost estimates provided by MDC Global (18/01/2021) have been included in this estimate (including cost escalation to date of this estimate)				
91	Pricing assumes the project will be competitively tendered				
92	Floor areas included in the estimate have generally been taken by measuring off the drawings				
	REFERENCE DOCUMENTS				
93	Drawings prepared by Whitehaus Architects:				
94	- Site Plan SK01 Rev G dated 2/02/2023				
95	- Ground Floor Plan SK10 Rev K dated 2/02/2023				
96	- First Floor Plan SK11 Rev K dated 2/02/2023				
97	Drawings prepared by Vizi Design for Temporary Office accommodation:				
98	Site Plan A100 Rev B				

Cost Plan Summary

Project: Ashburton	**Details:** Indicative Cost Estimate Feb 2023	
Building: Shire of Ashburton Administration Offices		

Code	Description	Quantity	Unit	Rate	Total
99	Existing Floor Plan A101 Rev B				
100	Proposed Floor Plan A200 Rev B				
101	Power & Lighting Layout A201 Rev B				
102	Sections A300 Rev B				
	BUILDING AREAS - NEW SHIRE COMPLEX				
103	Ground Floor FECA (Fully Enclosed Covered Area)	1,440	m2		
104	Level 1 FECA	748	m2		
105	UCA (Unenclosed Covered Area)	390	m2		
106	GFA (= FECA + UCA)	2,578	m2		

Cost Plan Summary

Project: Ashburton	**Details:** TP Town Hall Temporary Offices
Building: Shire of Ashburton Administration Offices	

Code	Description	Quantity	Unit	Rate	Total
1	FLOORING				50,000
2	CEILINGS, WALLS & DOORS				17,000
3	MODULAR FREE STANDING PARTITIONS				44,000
4	ELECTRICAL				91,000
5	AIRCONDITIONING				18,000
6	MISCELLANEOUS				81,000
	Sub-Total				**301,000**
	OTHER COSTS				
7	Design Contingency	10.0	%		31,000
8	Construction Contingency	10.0	%		34,000
9	Design, Management & Supervision fees including travel & related disbursements	7.5	%		25,000
10	Cost escalation to anticipated tender February 2024	5	% pa		20,000
	Total				**411,000**
	EXCLUSIONS & ASSUMPTIONS				
11	Improvements to external parking excluded				
12	Works to Wespac building excluded				
13	Compliance requirements excluded				
14	Structural alterations excluded				
15	Assumes all existing office furniture is re-used in the temporary offices				
	REFERENCE DOCUMENTS				
16	Concept Drawings prepared by Vizi Design dated February 17, 2023:				
17	Site Plan A100B				
18	Existing Floor Plan A101B				
19	Proposed Floor Plan A200B				
20	Power & Lighting Layout A201B				
21	Sections A300B				
	NOTES				
22	This cost indication is based on conceptual design information provided by the Project Manager. The information provided is preliminary and incomplete. Accordingly, this cost indiaction reflects the current conceptual design information and may vary significantly once investigation work and designs are finalised.				

Cost Plan Summary

Project:	Ashburton	Details:	TP Town Hall Temporary Offices
Building:	Shire of Ashburton Administration Offices		

Code	Description	Quantity	Unit	Rate	Total
23	By their nature, these estimates and assumptions are subject to significant uncertainties and the actual costs may materially differ from these estimates and assumptions. No assurance can be given that the cost estimates and the underlying assumptions will be realised in practice				

Cost Plan

Project: Ashburton		**Details:** TP Town Hall Temporary Offices	
Building: Shire of Ashburton Administration Offices			

Code	Description	Quantity	Unit	Rate	Total
FLOORING					
1	New carpet tiles laid on exsting timber floors	408	m2	120.00	48,960
2	Sundries		Item		1,040
	FLOORING				**50,000**
CEILINGS, WALLS & DOORS					
3	Suspended plasterboard ceiling to Meeting Room 03 including acoustic insulation	19	m2	250.00	4,750
4	New steel stud framed walls lined both sides with plasterboard including insulation and paint	37	m2	280.00	10,360
5	870 Solid core door & frame including hardware & paint – Meeting Room 03	1	No	1,000.00	1,000
6	Sundries		Item		890
	CEILINGS, WALLS & DOORS				**17,000**
MODULAR FREE STANDING PARTITIONS					
7	Modular free standing partitions 1500 high	36	m	450.00	16,200
8	Modular free standing partitions 1800 high	50	m	540.00	27,000
9	Basic standard fabric covered screens		Note		
10	Sundries		Item		800
	MODULAR FREE STANDING PARTITIONS				**44,000**
ELECTRICAL					
11	Upgrade existing electrical distribution board		PS		15,500
12	Provide power & data to work stations and meeting rooms – power generally to be reticulated at high level and dropped down to nominal height to suit work stations via umbilical cable management system and/or rigid service columns		Item		57,000
13	Provide suspended lighting in open plan office area		Item		17,000
14	Provide lighting to Meeting Room 03		Item		1,500
15	Fire detection & alarm system – excluded		Note		
16	Security system – excluded		Note		
	ELECTRICAL				**91,000**
AIRCONDITIONING					
17	Split system aircon to meeting rooms 1, 2 & 3	3	No	6,000.00	18,000
	AIRCONDITIONING				**18,000**
MISCELLANEOUS					
18	Allow for protecting existing surfaces and services		Item		3,000
19	Allow for returning the facility back to original condition upon vacation		PS		30,000
20	Allow for furniture removalists		Item		10,000
21	Allow for relocation of existing transportable office to town hall site including foundations and connection to power		Item		35,000

Cost Plan

Project: Ashburton   **Details:** TP Town Hall Temporary Offices
Building: Shire of Ashburton Administration Offices

Code	Description	Quantity	Unit	Rate	Total
MISCELLANEOUS					*(Continued)*
22	Allow for tree pruning as required for installation of transportable office		Item		3,000
	MISCELLANEOUS				**81,000**