Attachments

Audit And Risk Management Committee Meeting

Tuesday, 10 October 2023

Table of Contents

Agenda Item 5.1.1 - Attachment 1

Minutes of the Audit And Risk Management Committee
Meeting held 8 August 2023

Published Minutes

Audit and Risk Management Committee Meeting

Tuesday, 8 August 2023

Date:	Tuesday 8 August 2023
Time:	8:30am
Location:	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
Distribution Date:	Friday 11 August 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
11 August 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, 8 August 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   8 August 2023

Contents

1   Declaration Of Opening

The Presiding Member declared the meeting open at 8:34am.

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 K White	Shire President (Presiding Member), Onslow Ward
	Cr M Lynch	Deputy Shire President, Tom Price Ward
	Cr A Sullivan	Paraburdoo Ward
	Cr A Smith	Tom Price Ward
	Cr T Mladenovic	Tom Price Ward
Employees:	K Donohoe	Chief Executive Officer
	D Kennedy	Director Corporate Services
	R Miller	Director Infrastructure Services
	T Sullivan	Acting Manager Media and Communications
	J Bray	Manager Governance
	DW Weerasingha	Internal Auditor
	R Marlborough	Senior Governance Officer
	A Furfaro	Governance Officer
Guests:	Nil	
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 L Rumble   Paraburdoo Ward
Cr M Gallanagh   Pannawonica Ward

3.3   Approved Leave Of Absence

Cr R De Pledge   Ashburton Ward   From 8 August 2023 to 12 September 2023
Cr J Richardson   Tableland Ward   From 11 July 2023 to 8 August 2023

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 9 May 2023

Committee Decision

Moved	**Cr T Mladenovic**
Seconded	**Cr A Sullivan**

That the Minutes of the Audit And Risk Management Committee Meeting held 9 May 2023 (Item 5.1.1 Attachment 1) be confirmed as a true and accurate record.

For:	**Crs K White, M Lynch, L Rumble JP, A Sullivan, A Smith and T Mladenovic**
Against:	**Nil**

Carried 6/0

6 Public Agenda Items

6.1 Audit Log Status Update

File Reference	CM52
Applicant or Proponent(s)	Not Applicable
Author	D Weerasingha, Internal Auditor
Authorising Officer	D Kennedy, Director Corporate Services
Previous Meeting Reference	Ordinary Council Meeting 09 May 2023 - Item 6.2 – 084/2023
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	1. Internal Audit Log Follow-up Report - 25 July 2023 - Confidential 2. Internal Audit Log - 25 July 2023 3. OAG Audit Log - 25 July 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 is monitored and recorded.

Comments

M/S Moore Australia WA (MA) have been validating the implementation of the internal audit recommendations since their appointment in 2020. The Shire terminated the internal audit contract with MA in December 2022 however, continued to use MA for the management of the Audit Log until 4 July 2023. The Shire appointed an inhouse Internal Auditor (SOA IA) from 15 February 2023 and the management of the Audit Log has now been assigned to that role from July 2023.

The risk criteria used by MA to rate issues is different from Shire's approved risk criteria. SOA IA has discussed this with management and management is to implement an updated Risk Management Framework. The risk ratings of outstanding Internal Audit Log actions will be reviewed following the implementation of the updated Risk Management Framework. This report maintains the risk ratings as used by MA.

This is the first Audit Log update by the SOA IA.

Within this report we have provided the following for your information:

a)   Issues that have been closed since last report.

- The Shire's amended Recordkeeping Plan (RKP) 2023014 was recently approved by the State Record Commission after a full review and update. This document represents a large body of detailed work including input from staff in all directorates. The CEO has communicated the RKP via a Shire wide email dated 18 July 2023. This has contributed to the improvement showing under the Records Management internal audit as validated 25 July 2023.

- The Director Corporate Services has been appointed as Shire's Public Disclosure Officer (PDO) by the CEO and has informed the Public Service Commission to update their records. The Shire's website has been updated with newly appointed PDO's details for public. This has contributed to improvements showing under the Fraud and Corruption internal as validated 25 July 2023.

- Organisational Development has provided acceptable evidence on the nominated officer for legislative compliance and delegation of authority. This has contributed to improvements showing under the Payroll and HR internal audit as validated 25 July 2023.

- The Shire has added a training module for staff on Cyber Security and the ICT department has reviewed the backup ICT infrastructure installed at Onslow Airport in late 2016 which has contributed to improvements showing under the Cyber Security internal audit as validated 25 July 2023.

b)   Issues that are yet to be closed.

- There are 173 issues pending to close over various processes. The significant items which have categorised from "Not Started" to "In Progress" includes review of ICT procedures to rectify the issues highlighted by external auditors on the 2020-21 and 2021-22 audits.

c)   2 recommendation owners have not provided the status update for the request made by SOA IA on 20 July 2023

d)   There is one serious Internal Audit concern mentioned in the attached report.

<u>Internal Audit</u>

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

Audit And Risk Management Committee Meeting Minutes 8 August 2023

Internal Audit Topics	Not Started		In Progress		Validated		Total Item		Total Open	
	25 July	27 Apr	25 July	27 Apr	25 July	27 Apr	25 July	27 Apr	25 July	27 Apr
Review of 2019 FMR	0	0	4	4	0	0	4	4	4	4
Procurement	2	2	6	7	15	14	23	23	8	8
Risk Management	3	3	12	12	4	4	19	19	15	15
Grants Management	10	10	0	0	1	1	11	11	10	10
Records Management [21]	2	2	6	8	7	5	15	15	8	10
Records Management [22]	10	11	5	7	17	14	32	32	15	18
Cyber Security	4	8	16	15	3	0	23	23	20	23
Business Continuity, Disaster Recovery and Incident Management	21	23	2	3	3	0	26	26	23	26
Building Permit Application Process	8	8	0	0	18	18	26	26	8	8
Contract Management	0	0	7	7	10	10	17	17	7	7
Fraud and Corruption	19	19	1	4	7	4	27	27	20	22
Payroll & HR	1	5	5	3	2	0	8	8	6	7
Totals	**80**	**91**	**64**	**70**	**87**	**70**	**231**	**231**	**144**	**158**

17 recommendations have been completed since last reported to the Audit and Risk Management Committee on 9 May 2023.

Financial Audits

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

Internal Audit Topics	Not Started		In Progress		Validated		Total Item		Total Open	
	25 July	27 Apr	25 July	27 Apr	25 July	27 Apr	25 July	27 Apr	25 July	27 Apr
Financial – 30 June 2016/17/18	0	0	0	0	3	3	3	3	0	0
Financial – 30 June 2019	0	0	1	1	3	3	4	4	1	1
Financial – 30 June 2020	2	2	1	1	2	2	5	5	3	3
Financial – 30 June 2021	8	0	1	0	0	0	9	0	9	9
Financial – 30 June 2022	6	0	0	0	0	0	6	0	6	6
IT General Controls 2021/22	3	0	7	0	0	0	10	0	10	10
Totals	**19**	**2**	**10**	**2**	**8**	**8**	**37**	**12**	**29**	**29**

Audit And Risk Management Committee Meeting Minutes   8 August 2023

No recommendations have been completed since last reported to the Audit and Risk Management Committee on 9 May 2023.

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 (up to 4 July 2023) and the Shire's Internal Auditor have 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.

Audit And Risk Management Committee Meeting Minutes   8 August 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	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.

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 Sullivan

Seconded   Cr M Lynch

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

For: Crs K White, M Lynch, L Rumble JP, A Sullivan, A Smith and T Mladenovic

Against: Nil

Carried 6/0

6.2   Internal Audit Charter and Strategic Internal Audit Plan 2023-2026

File Reference	CM53
Applicant or Proponent(s)	Not Applicable
Author	D Weerasingha, Internal Auditor
Authorising Officer	D Kennedy, Director Corporate Services
Previous Meeting Reference	Nil
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	1. Draft Internal Audit Charter 2. Draft Strategic Internal Audit Plan 2023-2026 - Confidential

Report Purpose

The purpose of this report is to establish Internal Audit Charter (IAC) and Strategic Internal Audit Plan (SIAP) 2023-2026, including a detailed internal audit work plan for 2023-2024. This IAC also identifies important concepts and core principles of internal audit, in compliance with the risk management and internal audit requirements outlined in the:

- Internal Audit Roadmap 2023-2026

- Audit and Risk Management Committee Terms of Reference

- *Local Government Act 1995* and associated Regulations

- Department of Local Government, Sport, and Cultural Industries (DLGSC) Operational Guidelines

- International Professional Practice Framework of the Institute of Internal Auditors – International and Australia.

The Audit and Risk Management Committee is requested to review and recommend the Internal Audit Charter and Strategic Internal Audit Plan 2023-2026 to Council for adoption.

Background

Previous Regulation 17 Reviews have highlighted that Shire doesn't have an Internal Auditor/function. As response to this finding, management has agreed to establish an Internal Audit function internally. As per the Organisational Structure, the Internal Auditor position was created and recruited with effect from 15 February 2023. As per the position description, the Internal Auditor is to autonomously conduct the Internal Audit function.

The Internal Audit Roadmap 2023-2026 was adopted on 9 May 2023, which identified the Internal Audit Charter and Strategic Internal Audit Plan 2023-2026 to be presented for Council's consideration in August 2023.

Comments

Internal Audit Charter

The purpose of Shire of Ashburton's (the Shire) Internal Audit department is to provide independent, objective assurance and consulting services designed to add value and improve the Shire's operations.

The mission of internal audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight. The Internal Audit department helps the Shire accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes. The IAC details the following internal audit functions:

- Purpose and mission
- Standards for the professional practice of internal auditing
- Authority
- Independence and objectivity
- Scope of internal audit activities
- Responsibility
- Quality assurance and improvement program.

Strategic Internal Audit Plan 2023-2026

The SIAP is a comprehensive blueprint that outlines the audit approach and objectives aligned with Shire's goals in Strategic Community Plan 2022-2032 (SCP) and risk management priorities. This SIAP serves as a roadmap for the internal audit function, providing a clear direction to assess and enhance the effectiveness of the Shire's governance, risk management and internal control processes. By aligning the internal audit activities with the objectives in the SCP, the SIAP ensures that resources are optimally utilised to address critical areas of concern. Moreover, it enables the Audit and Risk Management Committee to oversee the internal audit function's performance, ensuring that it remains agile and responsive to emerging risks while maintaining its independence and objectivity. The SIAP is a key tool in promoting accountability, transparency, and continuous improvement, contributing significantly to the overall success and resilience of the organisation in an ever-evolving community focused business landscape. The SIAP identifies:

- Introduction with code of ethics, standards, IAC, core principles
- Internal audit planning and resourcing
- Risk assessment and prioritisation
- Alignment with SCP objectives
- Specific internal audit work schedule 2023-2024
- Internal audit work plan scope 2024-2025 and 2025-2026
- Resource allocation.

Consultation

The Manager Governance, Director Corporate Services, Executive Leadership Team (ELT) and Chief Executive Officer (CEO) have been consulted in the development of the IAC and SIAP.

On 13 December 2022, Council endorsed the amended Organisational Structure with the inclusion of a Financial Audit Controller position. The Shire is currently in the process of recruiting for this position. In the adopted Organisational Structure, the Internal Auditor was to report to the Financial Audit Controller, and the Financial Audit Controller would report to the Audit and Risk Management Committee.

Audit And Risk Management Committee Meeting Minutes 8 August 2023

The purpose of the Financial Audit Controller role is to support management with the implementation of policies, procedures, controls, and plans.

In accordance with the Institute of Internal Auditors (IIA) standards and DLGSC operational guidelines, internal auditors cannot handle and be held responsible for management activities. To ensure that independence and objectivity of internal audit department is upheld, the CEO and ELT have advised that the Internal Auditor will focus on assurance and consulting activities and will be kept independent of the Financial Audit Controller. The Internal Auditor will functionally report directly to the Audit and Risk Management Committee and administratively report to the CEO or his delegate.

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

<u>Current Financial Year</u>

Budget for the internal audit work plan has been approved in the 2023/2024 Annual Budget.

<u>Future Financial Year(s)</u>

Each financial year the Internal Audit Plan will identify the budget requirements for process, training, outsourcing (where required) and logistics.

Legislative Implications

Section 7.1A of the *Local Government Act 1995* requires the local government to establish an audit committee. The *Local Government (Audit) Regulations 1996* prescribe the functions of the audit committee and the local government's obligations to ensure an effective internal audit function.

Risk Management

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

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
Compliance	Increased exposure to fraud, inadequate risk management, non-compliance with legislation, inefficient use of resources, limited accountability and transparency, reputational damage.	Almost Certain (5)	Catastrophic (5)	Extreme (17-25)	Establish an effective internal audit function in compliance with the International Professional Practice Framework and regulatory requirements. Adopt IAC and SIAP and implement. Establish and operate an effective Risk Management Framework ISO31000.

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

Voting Requirements

Simple Majority

Officer Recommendation

That with respect to Internal Audit Charter and Strategic Internal Audit Plan 2023-2026, the Audit and Risk Management Committee recommends that Council,

1. Adopts the Internal Audit Charter as detailed in Attachment 1.

2. Adopts the Strategic Internal Audit Plan 2023-2026 as detailed in Attachment 2.

Committee Decision

Moved	**Cr M Lynch**
Seconded	**Cr T Mladenovic**

That with respect to Internal Audit Charter and Strategic Internal Audit Plan 2023-2026, the Audit and Risk Management Committee recommends that Council,

1. Adopts the Internal Audit Charter as detailed in Attachment 1.

2. Adopts the Strategic Internal Audit Plan 2023-2026 as detailed in Attachment 2.

For: Crs K White, M Lynch, L Rumble JP, A Sullivan, A Smith and T Mladenovic

Against: Nil

Carried 6/0

7   New Business Of An Urgent Nature Introduced By Council Decision

Nil

8   Confidential Matters

Committee Decision

Moved   Cr T Mladenovic

Seconded   Cr A Smith

That Council move behind closed doors at 8:44am, pursuant to clause 6.2 of the *Shire of Ashburton Standing Orders Local Law 2012* to consider the following confidential items.

8.1   Wittenoom Claims Update

Pursuant to sub section 5.23 (2) (c) of the Local Government Act 1995 which provides:

(b)   the personal affairs of any person

For: Crs K White, M Lynch, L Rumble JP, A Sullivan, A Smith and T Mladenovic

Against: Nil

Carried 6/0

8.1 Wittenoom Claims Update

File Reference	LS34
Applicant or Proponent(s)	Not Applicable
Author	D Kennedy, Director Corporate Services
Authorising Officer	D Kennedy, Director Corporate Services
Previous Meeting Reference	Audit and Risk Committee Meeting 4 April 2023 - Item 8.1
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	Nil

Reason for Confidentiality

Section under the Act	*This matter is to be considered behind closed doors pursuant to s.5.23(2)(b) of the Local Government Act 1995 as the subject matter relates to:*
Sub-clause and Reason:	*"s.5.23(2)(b) the personal affairs of any person."*

Report Purpose

This item provides a summary of open and new claims since the last Wittenoom Claims update which was provided to the 4 April 2023 Audit and Risk Management Committee Meeting.

The Audit and Risk Management Committee is requested to receive the Wittenoom Claims update.

Voting Requirements

Simple Majority

Committee Decision

Moved	**Cr T Mladenovic**
Seconded	**Cr M Lynch**

That with respect to the Wittenoom Claims Update, the Audit and Risk Management Committee recommends to Council that, the report be received.

For: **Crs K White, M Lynch, L Rumble JP, A Sullivan, A Smith and T Mladenovic**

Against: **Nil**

Carried 6/0

Committee Decision

Audit And Risk Management Committee Meeting Minutes   8 August 2023

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

That the Audit And Risk Management Committee re-open the meeting to the public at 9:00am.

For: **Crs K White, M Lynch, L Rumble JP, A Sullivan, A Smith and T Mladenovic**

Against: **Nil**

Carried 6/0

9   Next Meeting

The next Audit And Risk Management Committee Meeting will be held at 8:30am on Tuesday 10 October 2023 at Clem Thompson Sports Pavilion, Stadium Road, Tom Price.

10   Closure Of Meeting

There being no further business, the Presiding Member closed the meeting at 9:00am.

Agenda Item 6.1 - Attachment 1

Audit Log

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	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	Manager Finance	Review of Finance Manual to be undertaken by EOM May 2021.	Provide evidence of reviews undertaken on the Fixed Asset Register.	Overdue	Progress Update as at 2 May 2022 Request for Quote 07-21 Shire Property Assessments has been awarded that incorporates data collection on all shire owned property in Tom Price, Paraburdoo and Onslow, which will be used to verify data contained within the Shire's fixed asset register. Additional asset classes will be programmed in future years. Fixed Asset Register reconciliations are completed monthly and reviewed by the Manager Finance and Administration, with the task have been incorporated in end of month financial checklist. Status Completed	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Moore Australia	Review of FMR	Fixed Asset Register	2. Enforce individual accountability for compliance with the Shire's documented procedures.	Medium	Manager Finance	Review of Finance Manual to be undertaken by EOM May 2021.	Awareness provided i.e. email commiunications etc to remind employees about Shire's documented procedures.	Overdue	Progress Update as at 2 May 2022 Request for Quote 07-21 Shire Property Assessments has been awarded that incorporates data collection on all shire owned property in Tom Price, Paraburdoo and Onslow, which will be used to verify data contained within the Shire's fixed asset register. Additional asset classes will be programmed in future years. Fixed Asset Register reconciliations are completed monthly and reviewed by the Manager Finance and Administration, with the task have been incorporated in end of month financial checklist. Status Completed	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Moore Australia	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	Manager Finance	Checklists to be implemented by EOM March 2021.	Examples of checklists implemented and completed.	Overdue	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

SOA IA 22 Sep 2023

Shire of Ashburton

IA									Current Review Date:		
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	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	Manager Finance	To be addressed by EOM April 2021.	Evidence of reviews undertaken.	Overdue	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	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Moore Australia	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	Manager Finance	To be implemented by EOM May 2021.		Closed	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.	Validated by Moore Australia
22-Apr-21	Moore Australia	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	Manager Finance	To be implemented by EOM May 2021.	Examples of checklists implemented and completed.	Overdue	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

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	Procurement	Delegation of Authority	7. Delegation of Authority Enforce individual accountability for compliance with the Shire's recordkeeping requirements and documented procedures.	High	Manager Governance	To be addressed by EOM March 2021.	Awareness provided i.e. email commiunications etc to remind employees about Shire's documented procedures.	Closed	2023 May 29: Procedure developed and available for staff on AIMS. Procedure details the requirement to enter use of delegation in Attain and also requires staff to include the Synergy record number as part of the Attain record. 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.	2023 May 29: Shire provided evidence of instructions and location on intranet - closed. 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	**Validated by Moore Australia**
22-Apr-21	Moore Australia	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	Manager Governance	To be addressed by EOM March 2021.		Closed	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 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	**Validated by Moore Australia**
22-Apr-21	Moore Australia	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	Manager Governance	To be addressed by EOM March 2021.	Evidence of reviews undertaken.	Closed	SOA IA 25 Aug 2023 Attain has been configured to allow for an officer to enter the exercise of a delegation on behalf of the person who holds the delegation. This is then submitted to the delegation holder for review and approval. 28 Feb 23: The 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.	SOA IA 25 Aug 2023 Transferred to Completed 28 Feb 23: As per mgmt progress update.	**Validated by SOA IA**

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	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	Senior Procurement Officer	To be addressed by EOM April 2021.		Closed	Progress update as at 2 May 2022: Procurement training for all staff is already in place, including new starter Procurement e-learning module (recently developed and implemented). This module has already been rolled out to the Shire's entire workforce as mandatory refresher training. In addition, LG and Shire procurement practices are covered in detail in our CEO 6 monthly Introduction to LG face to face compulsory training. This training is currently for new starters, but the aim is to get all staff enrolled in the near future. In addition, our procurement team regularly invites Shire staff to face procurement training on LG and Shire procurement practices. Our middle management group (MMG) and our Governance Officer recently attended a comprehensive, bespoke 3-day face to face LG Skills Development Programme, covering LG and Shire legislative and operational requirements in detail. Our training calendar for the remainder of this calendar year includes: LG Act (Essentials and Advanced) training (June & July), Procurement and Contract Essentials course and Procurement Planning and Risk course (facilitated by WALGA) (Sept/Oct) Progress Update: Shire is currently investigating a Human Resources online	Moore received the evidence on training material, attendance logs. Closed on 12 June 2022.	**Validated by Moore Australia**
22-Apr-21	Moore Australia	Procurement	Conflict of Interest & Confidentiality	11. Conflict of Interest and Confidentiality Persons assessing or handling any significant 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	Senior Procurement Officer	To be addressed by EOM April 2021.		Closed	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.	**Validated by Moore Australia**

SOA IA 22 Sep 2023   **Shire of Ashburton**

IA												
							Current Review Date:					
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	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	Senior Procurement Officer	Training being implement in relation to scope preparation. External expertise to be engaged for review as required.	Evidence of reviews undertaken.	Closed	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	31 January 2023: Validated.	Validated by Moore Australia
22-Apr-21	Moore Australia	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	Senior Procurement Officer	Recommendation to be implemented by June 2021 with ongoing review.		Closed	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.	Validated by Moore Australia
22-Apr-21	Moore Australia	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	Senior Procurement Officer	Probity Auditor engaged for projects $1m and over. Ad hoc probity also initiated. Recommendation to be implemented.		Closed	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.	Validated by Moore Australia

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
							Current Review Date:				
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	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	Senior Procurement Officer	Recommendation noted		Closed	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.	Validated by Moore Australia
22-Apr-21	Moore Australia	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	Senior Procurement Officer	Recommendation to be implemented by June 2021 .	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'	Closed	2023 April 27: Requested mention of bartering removed – Revised FIN22 yet to be released by Manager Governance – Yet to be indorsed by ELT. 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	27 April 23: Fin 22 updated.	Validated by Moore Australia
22-Apr-21	Moore Australia	Procurement	Variations	17. Variations Enforce individual accountability with documented procurement policies and procedures and consider disciplinary action for repetitive compliance breaches.	High	Senior Procurement Officer	Recommendation to be implemented by June 2021 .		Closed	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.	Validated by Moore Australia
22-Apr-21	Moore Australia	Procurement	Variations	18. Variations Update KCA 10 Purchasing, Creditors, Procurement and Payments to provide for current requirements in relation to variations and approvals.	High	Manager Finance	Recommendation to be implemented by June 2021 .	Provide updated KCA 10	Overdue	Progress Update: The induction of new systems improvements will incorporate a complete review of the overall procurement process including the review of policies and directives as identified by the reviewer. A new procurement platform is currently being investigated which will include the ability to in-build shire requirements and reflect the shire's workflow for variations. Update – September 2021. Upgrade to Altus included in 2021-2022 budget, which may include upgrade to Altus procurement / Contract Management.	8 June 2022: Renae Lynch - This recommendation is the responsibility of the Finance Manager - Taryn Dayman.	In Progress
22-Apr-21	Moore Australia	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	Manager Finance	Recommendation to be implemented by April 2021 .	Screen shots showing the level of permissions within the Shire's ERP.	Overdue	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

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
							Current Review Date:				
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	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	Manager Finance	Recommendation to be implemented by April 2021 .		Closed	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.	Validated by Moore Australia
22-Apr-21	Moore Australia	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	Manager Finance	Recommendation noted	Provide examples of checklist created	Not Due	Progress Update: Continued monitoring of current practices to ensure compliance.Checklists and workflows will be inbuilt into the new procurement systems to ensure compliance and meeting of best practice.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Moore Australia	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	Manager Finance	Recommendation to be implemented by April 2021 .		Closed	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.	Validated by Moore Australia
22-Apr-21	Moore Australia	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	Manager Finance	Recommendation to be implemented by April 2021 .	Provide updated procedures that include review of the status of outstanding purchase orders as part of end of month processes.	Overdue	Progress Update: Review being performed as part of end of financial year and will continue throughout the year. Frequent reviews incorporated in the monthly checklist. It is anticipated that new systems will also assist in the monitoring and tracking of progress payments and purchase orders. Update – September 2021. Upgrade to Altus included in 2021-2022 budget, which may include upgrade to Altus procurement / Contract Management.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Moore Australia	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	Senior Procurement Officer	Recommendation to be implemented by April 2021 .		Closed	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.	Validated by Moore Australia

SOA IA 22 Sep 2023   # Shire of Ashburton

IA												
									Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	Procurement	Credit Cards	25. Credit Cards Ensure processes exist to maintain adherence to and detect any deviation from established documented procedures and controls.	Medium	Manager Finance	Recommendation to be implemented by April 2021 .	Provide evidence of process to aintain adherence to and detect any deviation from established documented procedures and controls	Overdue	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
22-Apr-21	Moore Australia	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	Manager Finance	Recommendation to be implemented by April 2021 .	Provide examples of checklist created list of payments made by the CEO under delegated authority presented to Council	Overdue	Progress update as at 2 May 2022 Not applicable	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Moore Australia	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	Senior Procurement Officer	Recommendation noted		Closed	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.	Validated by Moore Australia
22-Apr-21	Moore Australia	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	CEO	Recommendation to be considered by ELT		Closed	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.	Validated by Moore Australia
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation noted	Provide updated Strategic Community Plan 2017-2027 and the Corporate Business Plan and how effective risk management is in place	Not Due	**SOA IA 25 Aug 2023** Risk Management considerations have been included in the Corporate Business Plan. 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.	**SOA IA 25 Aug 2023** In Progress 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

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
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22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented by EOM June 2021.	Provide updated CORP5 Risk Management Policy to show the responsibilities of the Council, the Audit & Risk Management Committee, management and other stakeholders.	Overdue	**25 Aug 2023 SOA IA** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire. 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.	**25 Aug 2023 SOA IA** In Progress **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**
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented by EOM June 2021.		Closed	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.	**Validated by Moore Australia**
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented by EOM July 2021.	Provide annual workplan for risk management and training dates	Overdue	**SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire. 28 Feb 23: Annual Work Plan is currently being drafted for approval.	**SOA IA 25 Aug 2023** In Progress 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**
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented by EOM July 2021.	Provide annual workplan for risk management and training dates	Overdue	**SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire. 28 Feb 23: Risk Management Training program is currently being drafted for approval.	**SOA IA 25 Aug 2023** In Progress 28 Feb 23: As per client progress update.	**In Progress**
22-Apr-21	Moore Australia	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	CEO	Recommendations noted		Closed	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.	**Validated by Moore Australia**
22-Apr-21	Moore Australia	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	Manager Organisational Development	Recommendation to be implemented by EOM June 2021.		Closed	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.	**Validated by Moore Australia**

SOA IA 22 Sep 2023   # Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	Risk Management	Risk Register	36. Risk Register Create, implement and maintain an organisational Risk Register and consider: - overlap, duplication and risk owners, shared risks and whether a residual risk falls within or outside the Shire's risk appetite- where business units risk registers can be used as 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	Manager Governance	Risk Register to be reviewed subject to consultant availability	Provide implemented organisational Risk Register	Not Due	**SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire. 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	**SOA IA 25 Aug 2023** In Progress 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
22-Apr-21	Moore Australia	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	Manager Governance	Risk Register to be reviewed subject to consultant availability	Provide risk appetite, risk tolerance and treatment action plan	Not Due	**SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire. 28 Feb 23: Risk Appetite Statements currently being drafted based on risk categories.	**SOA IA 25 Aug 2023** In Progress 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
22-Apr-21	Moore Australia	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	Manager Governance	Risk Register to be reviewed subject to consultant availability	Provide risk management strategy	Not Due	**SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire. 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	**SOA IA 25 Aug 2023** In Progress 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

SOA IA 22 Sep 2023

Shire of Ashburton

IA												
									Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	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	Manager Governance	Risk Register to be reviewed subject to consultant availability	Provide risk assessment tool for special projects and activities	Not Due	SOA IA 25 Aug 2023 A draft scope for RFQ has been prepared for the implementation of risk management at the Shire. 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	SOA IA 25 Aug 2023 In Progress 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
22-Apr-21	Moore Australia	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	Manager Governance	Risk Register to be reviewed subject to consultant availability	Provide evidence on how the risk management is integrated and embedded within Shire processes.	Not Due	25 Aug 2023 SOA IA A draft scope for RFQ has been prepared for the implementation of risk management at the Shire. 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	25 Aug 2023 SOA IA In Progress 12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented by EOM September 2021.	Provide examples of a summary of the risk management activities on the agenda paper for Audit & Risk Management Committee meetings	Overdue	SOA IA 25 Aug 2023 A draft scope for RFQ has been prepared for the implementation of risk management at the Shire. 28 Feb 23: Reporting requirements are being considered as part of the Risk Management Framework review.	SOA IA 25 Aug 2023 In Progress 28 Feb 23: As per client progress update. Client wishes to discuss with Moore. In Progress	In Progress
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented by EOM April 2021.	Provide examples of a summary of the risk management activities on the agenda paper for ELT meetings	Overdue	SOA IA 25 Aug 2023 A draft scope for RFQ has been prepared for the implementation of risk management at the Shire. 28 Feb 23: Reporting requirements are being considered as part of the Risk Management Framework review.	SOA IA 25 Aug 2023 In Progress 28 Feb 23: As per client progress update. In Progress	In Progress

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented	Provide risk management framework and supporting policies and procedures	Not Due	**SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire. 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	**SOA IA 25 Aug 2023** In Progress 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**
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented	Provide examples for risk assessments undertaken	Not Due	**25 Aug 2023 SOA IA** Not Started 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**
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented	Provide copy of KPI for risk management	Not Due	**SOA IA 25 Aug 2023** Not Started 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	**SOA IA 25 Aug 2023** Not Started 12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	**Not Started**
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented	Provide copy of survey undertaken.	Not Due	**SOA IA 25 Aug 2023** Not Started 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	**SOA IA 25 Aug 2023** Not Started 12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	**Not Started**
22-Apr-21	Moore Australia	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	Manager Finance	Recommendations noted	Provide set criterion for Grants	Not Due	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**

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	Grants Management	Application of Grants	48. Application of Grants Enforce individual accountability for compliance with the Shire's documented procedures	Medium	Manager Finance	Recommendations noted	Awareness provided i.e. email commiunications etc to remind employees about Shire's documented procedures.	Not Due	Progress Update: Workflow to be developed that ensures that grant applications are assessed against council's priorities and integrated planning documents prior to submission. Grant Register to be expanded to incorporate the requirements of funding and monitor compliance and ensure best practice is met.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Moore Australia	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	Manager Finance	Recommendations noted	Provide updated Grants procedures	Not Due	Progress Update: Development of suitable reporting system to collate and monitor funding performance data which is reported regularly to each department for review and/or action to be delivered in the new financial year.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Moore Australia	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	Manager Finance	Recommendations noted	Provide examples of checklists completed.	Not Due	Progress Update: Development of suitable reporting system to collate and monitor funding performance data which is reported regularly to each department for review and/or action to be delivered in the new financial year.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Moore Australia	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	Manager Finance	Recommendations noted	Provide Grant matrix	Not Due	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Moore Australia	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	Manager Finance	Recommendations noted	Provide copy of Grants Compliance Register	Not Due	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Moore Australia	Grants Management	Governance	53. Update internal resource library (intranet) to maintain live documents as required by documented procedures.	Low	Manager Governance	Recommendations noted	Provide screenshots of intranet with live documents as Grants procedures	Not Due	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Moore Australia	Grants Management	Governance	54. Governance Clarify KCA 3 Grants to define expected compliance requirements and create support documents as required to facilitate compliance.	Low	Manager Finance	Recommendations noted	Provide updated KCA 3 with updated compliance requirements	Not Due	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Moore Australia	Grants Management	Governance	55. Enforce individual accountability with documented procedures.	Low	Manager Governance	Recommendations noted	Awareness provided i.e. email commiunications etc to remind employees about Shire's documented procedures.	Not Due	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting scheduled for 16 June 2022 to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Moore Australia	Grants Management	Governance	56 Governance Undertake an evaluation of current grant programs to identify non-compliant grants and action as required.	Low	Manager Finance	Recommendations noted	Provide evidence of evaluation undertaken	Not Due	Progress Update: To be incorporated into the reporting system – as above.	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Not Started
22-Apr-21	Moore Australia	Grants Management	Governance	57. Governance Document appropriate procedures relating to management of community support grants.	Low	Manager Communities	Recommendations noted		Closed	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. | Validated by Moore Australia |
| 22-Apr-21 | Moore Australia | 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 | Manager Governance | Recommendation to be implemented | Provide evidence on what the Shire found | Closed | SOA IA 25 Aug 2023 Executive Leadership Team minutes 16/02/2023

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 was approved by the Executive Leadership Team and funds have been allocated in the 2023/2024 Annual Budget.

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. | SOA IA 25 Aug 2023 Transferred to Completed

28 Feb 23: As per client progress update. | Validated by SOA IA |

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented	Awareness provided i.e. email communications etc to remind employees about Shire's documented procedures.	Closed	SOA IA 25 July 2023-Email sent on 18/07/2023 by the CEO advising of the updated Recordkeeping Plan and employee responsibilities. 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.	**SOA IA 25 July 2023 - Transferred to Validated by SOA IA**–CEO Email was verified of such communication. 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	**Validated by SOA IA**
22-Apr-21	Moore Australia	Records Management	Record Keeping Practices	60. Record Keeping Practices Enforce individual accountability for compliance with the Shire's recordkeeping requirements.	Medium	Manager Governance	Recommendation to be implemented	Awareness provided i.e. email communications etc to remind employees about Shire's documented procedures.	Closed	SOA IA 25 July 2023-Email sent on 18/07/2023 by the CEO advising of the updated Recordkeeping Plan and employee responsibilities. 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.	**SOA IA 25 July 2023 - Transferred to Validated by SOA IA-** CEO Email was verified of such communication. 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	**Validated by SOA IA**
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be implemented		Closed	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.	**Validated by Moore Australia**

SOA IA 22 Sep 2023   # Shire of Ashburton

IA										
								Current Review Date:		
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment

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22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be initiated by EOM April 2021.		Closed	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	**Validated by Moore Australia**
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be initiated by EOM April 2021.	Provide process how the Shire monitor implementation of improvements within the RKP	Closed	**25 Aug 2023 SOA IA** Recordkeeping Plan improvements spreadsheet MS Planner quarterly reporting reminder A spreadsheet of all identified recordkeeping plan improvements has been developed to track implementation progress. This will be reported to ELT on a quarterly basis with the first report to be submitted in October 2023. **SOA IA 25 July 2023-** A spreadsheet to track the progress of the implementation of improvements detailed in the Recordkeeping Plan has been created. The Records and Customer Service Coordinator has commenced populating this spreadsheet. Quarterly progress updates are proposed to be submitted to ELT commencing in October 2023. 2023 April 27: A spreadsheet is being developed to manage the implementation of improvements listed in the Recordkeeping Plan. Following approval of the Plan by the State Records Commission, the spreadsheet will be finalised and it is proposed to report quarterly on the progress to the Executive Leadership Team. Progress Update: The Shire's Record Keeping Plan is being reviewed in conjunction with the implementation of the	**25 Aug 2023 SOA IA** Transferred to Completed **SOA IA 25 July 2023-** Remains in Progress 2023 May 29: Have not received update on spreadsheet development. 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	**Validated by SOA IA**
22-Apr-21	Moore Australia	Records Management	Language Control	64.Language Control Review, improve and update the systems and controls for language control within record keeping systems.	High	Manager Governance	Recommendation to be initiated by EOM April 2021.	Provide evidence on how the Shire ensure language control in systems	Overdue	**SOA IA 25 Aug 2023** A directive/procedure will be developed in Q4 of 2023/2024. Records projects have been prioritised to ensure readiness for relocation to an alternative location whilst the new Administration Building is being built. 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.	SOA IA 25 Aug 2023 In Progress 28 Feb 23: As per client progress update. In Progress	**In Progress**
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be initiated by EOM April 2021.	Did the Shire review this? Provide evidence	Overdue	**SOA IA 25 Aug 2023** This project will take approximately 2 years to complete. 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.	SOA IA 25 Aug 2023 In Progress 28 Feb 23: As per client progress update. In Progress	**In Progress**

SOA IA 22 Sep 2023 **Shire of Ashburton**

IA											
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22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be initiated by EOM April 2021.		Closed	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.	**Validated by Moore Australia**
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be initiated by EOM April 2021.		Closed	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.	**Validated by Moore Australia**
22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be initiated by EOM April 2021.		Closed	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.	**Validated by Moore Australia**
22-Apr-21	Moore Australia	Records Management	Training	69. Training Test backup procedures, usability and readability of backup tapes/discs on a regular basis.	Medium	Manager ICT	Recommendations noted	Provide test backup procedured	Not Due	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.	**25 July 2023 SOA IA -** No progress update 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	**In Progress**

SOA IA 22 Sep 2023

Shire of Ashburton

IA	Current Review Date:									
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	Records Management	Key Performance Indicators	70. Key Performance Indicators Refine and develop criteria to assess the performance of the recordkeeping program.	Medium	Manager Governance	Recommendation to be initiated by EOM April 2021.	Provide riteria to assess the performance of the recordkeeping program	Overdue	SOA IA 25 Aug 2023 The Shire has not implemented coordinated performance monitoring and reporting at this stage. As the organisation matures and more processes are put in place, this will be implemented. 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.	SOA IA 25 Aug 2023 Not Started 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	**Not Started**
22-Apr-21	Moore Australia	Records Management	Key Performance Indicators	71. Key Performance Indicators Implement a survey mechanism to measure levels of staff satisfaction with recordkeeping operations.	Medium	Manager Governance	Recommendation to be initiated by EOM April 2021.	Provide evidence of survey completed	Overdue	SOA IA 25 Aug 2023 A survey will be considered at a later date. Records projects have been prioritised to ensure readiness for relocation to an alternative location whilst the new Administration Building is being built. 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.	SOA IA 25 Aug 2023 Not Started 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	**Not Started**
22-Apr-21	Moore Australia	Records Management	Website Management	72. Website Management Investigate appropriate system solution to capture corporate information published in social media, including internet website.	Medium	Manager Governance	Recommendations noted	Have the Shire decided on a system solution to capture corporate information published in social media, including internet website?	Closed	SOA IA 25 Aug 2023 The ability to capture published social media and website information was a consideration for a new Records Management System. A business case for a new Records Management System was approved by the Executive Leadership Team and funds have been allocated in the 2023/2024 Annual Budget. 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.	SOA IA 25 Aug 2023 Transferred to Completed 28 Feb 23: As per client progress update. In Progress	**Validated by SOA IA**
15-Jul-22	Moore Australia	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	Manager Governance	Agreed	Evidence of updated policies, procedures and SOP's.	Closed	2023 April 27: •Digital Information and Records Policy (adopted by Council 11/10/22) •Elected Member Recordkeeping (adopted by Council 14/3/23) •Incoming and Outgoing Mail, Internal Mail and Records Disposal procedures (approved by Manager Governance 27/3/23) •Records Directive and User Guide review to commence in May 2023. 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.	2023 April 12: Evidence of updated policies + procedures provided as a part of updated RKP. Closed. 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.	**Validated by Moore Australia**

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
									Current Review Date:		
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
15-Jul-22	Moore Australia	Records Management 22	Record Keeping Policies and supporting Procedures	Ensure the records management policies and guidelines and operating procedures are approved by the CEO or Executive Leadership Team	Medium		Agreed	Was it approved by the CEO? Evidence	Closed	2023 April 27: •Digital Information and Records Policy (adopted by Council 11/10/22) •Elected Member Recordkeeping (adopted by Council 14/3/23) •Incoming and Outgoing Mail, Internal Mail and Records Disposal procedures (approved by Manager Governance 27/3/23) •Records Directive and User Guide review to commence in May 2023. 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.	2023 April 27: Evidence of approved policies and procedures relating to Records received. Validated. 2023 April 12: Policies + procedures within RKP do not specify whom was the approver.	Validated by Moore Australia
15-Jul-22	Moore Australia	Records Management 22	Record Keeping Policies and supporting Procedures	Communicate the Records Management Policies and operating procedures to all staff within the organisation	Medium		Agreed		Closed	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.	Validated by Moore Australia
15-Jul-22	Moore Australia	Records Management 22	Record Keeping Policies and supporting Procedures	Copies of the Records Management Policies and operating procedures be made available and easily accessible to staff and relevant contractors at induction and ongoing basis	Medium		Agreed		Closed	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.	Validated by Moore Australia
15-Jul-22	Moore Australia	Records Management 22	Record Keeping Policies and supporting Procedures	Establish a program of reviewing the Records Management policies and procedures at a minimum every two years.	Medium		Agreed	Evidence that policies and procedures will be reviewed every 2 years.	Closed	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.	2023 April 12: Sufficient evidence of reviews being undertaken included witin updated RKP. Closed. 28 Feb 23: As per client progress update.	Validated by Moore Australia
15-Jul-22	Moore Australia	Records Management 22	Record Keeping plan (Statutory obligation)	Review the Record Keeping Plan to ensure they reflect current practice requirements	High		Agreed	Provide updated and approved RKP.	Closed	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.	2023 April 12: Updated RKP provided. Completed. 28 Feb 23: As per client progress update.	Validated by Moore Australia
15-Jul-22	Moore Australia	Records Management 22	Record Keeping plan (Statutory obligation)	Ensure that it is approved by the CEO or Executive management and the State Records Commission.	High		Agreed	Was RKP approved by CEO and SRO?	Closed	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.	2023 April 12: Updated RKP provided, signed by CEO and provided to SRC for approval. Completed. 28 Feb 23: As per client progress update.	Validated by Moore Australia
15-Jul-22	Moore Australia	Records Management System	Map all record keeping systems currently used within the Shire		High		Agreed	Evidence of system mapping?	Closed	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.	2023 April 12: Sufficient evidence provided within updated RKP. Closed. 28 Feb 23: As per client progress update.	Validated by Moore Australia

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
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Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
15-Jul-22	Moore Australia	Records Management 22	Records Management System	CEO approve which records systems should be used for records management	High	Manager Governance	Agreed	Evidence of system to be used for RKP approved by CEO.	Closed	**SOA IA 25 July 2023-**The CEO approved the Recordkeeping Plan on 2 May 2023. The Recordkeeping Plan details the Shire's approved record management system and business information systems.	**SOA IA 25 July 2023-Transferred to Validated by SOA IA-**Page 8 on RKP stated and Current RKP ITVision Synergy "Sourcing and implementation of a modern EDRMS with greater functionality and efficiency is being investigated. When sufficient funds are available and staff resourcing permits, a new EDRMS will be implemented. It is anticipated this may occur in the 2023/2024 financial year" 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.	**Validated by SOA IA**
15-Jul-22	Moore Australia	Records Management 22	Records Management System	Communicate the approved list of records systems to all staff; including their responsibilities	High	Manager Governance	Agreed	Awareness provided i.e. email communications etc to remind employees about Shire's documented procedures.	Closed	**SOA IA 25 July 2023-**Email sent on 18/07/2023 by the CEO advising of the updated Recordkeeping Plan and employee responsibilities.	**SOA IA 25 July 2023-Transferred to Validated by SOA IA-**CEO Email was verified of such communication.	**Validated by SOA IA**
15-Jul-22	Moore Australia	Records Management 22	Records Management System	Ensure that the systems are regularly maintained and key documents remain current.	High	Manager Governance	Agreed	Evidence indicating maintenance of systems	Closed	2023 April 27: Key documents have/are being reviewed as detailed above. System updates (provided by IT Vision) are being implemented as and when they are received.	2023 April 27: Evidence of synergy systems maintenance received. Validated.	**Validated by Moore Australia**
15-Jul-22	Moore Australia	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	Manager Governance	Agreed	Provide register that classifies key records or confidential level and the associated security classification	Overdue	**SOA IA 25 Aug 2023** A directive/procedure will be developed in Q3 of 2023/2024. Records projects have been prioritised to ensure readiness for relocation to an alternative location whilst the new Administration Building is being built.	**SOA IA 25 Aug 2023** Not Started	**Not Started**
15-Jul-22	Moore Australia	Records Management 22	Systems access and records classification	Ensure that the document is approved by the CEO or the relevant delegated authority	Medium	Manager Governance	Agreed	Referring to item 84. Was it approved by the CEO? Evidence	Overdue	**SOA IA 25 Aug 2023** A directive/procedure will be developed in Q3 of 2023/2024. Records projects have been prioritised to ensure readiness for relocation to an alternative location whilst the new Administration Building is being built. 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.	**SOA IA 25 Aug 2023** In Progress	**In Progress**
15-Jul-22	Moore Australia	Records Management 22	Systems access and records classification	Communicate to relevant staff	Medium	Manager Governance	Agreed	Referring to item 84. Awareness provided i.e. email communications etc to remind employees about Shire's documented procedures.	Overdue	**SOA IA 25 Aug 2023** A directive/procedure will be developed in Q3 of 2023/2024. Records projects have been prioritised to ensure readiness for relocation to an alternative location whilst the new Administration Building is being built.	**SOA IA 25 Aug 2023** Not Started	**Not Started**
15-Jul-22	Moore Australia	Records Management 22	Systems access and records classification	Ensure that records are classified as per the approved document.	Medium	Manager Governance	Agreed	Referring to item 84. Provide evidence to show classification.	Overdue	**SOA IA 25 Aug 2023** A directive/procedure will be developed in Q3 of 2023/2024. Records projects have been prioritised to ensure readiness for relocation to an alternative location whilst the new Administration Building is being built.	**SOA IA 25 Aug 2023** Not Started	**Not Started**
15-Jul-22	Moore Australia	Records Management 22	Training Program for Records Management	Establish an ongoing training program for all staff on records management including refresher training	Medium	Manager Governance	Agreed		Closed		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.	**Validated by Moore Australia**

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	**Auditor**	**Audit Topic**	**Finding Title**	**Recommendation**	**Risk Rating**	**Recommendation Owner**	**Management Comment in Report**	**Agreed Action**	**Overdue Status**	**Client Progress Update**	**Moore Australia / SOA IA Comment**	**Status After Assessment**
15-Jul-22	Moore Australia	Records Management 22	Training Program for Records Management	Ensure that the program is approved by the CEO or the delegated authority	Medium	Manager Governance	Agreed		Closed		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.	Validated by Moore Australia
15-Jul-22	Moore Australia	Records Management 22	Training Program for Records Management	Maintain an up to date log of when staff last completed their training	Medium	Manager Governance	Agreed		Closed	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	Validated by Moore Australia
15-Jul-22	Moore Australia	Records Management 22	Training Program for Records Management	Set minimum timeframes for when staff should attend the refresher training	Medium	Manager Governance	Agreed	Provide threshold of when staff should receive refresher training	Closed	SOA IA 25 Aug 2023 The new Recordkeeping Plan states what types of training/information is provided to staff. Shire-wide (outsourced) records training was offered in 2022. It is anticipated that this would be featured on the Shire's training calendar at least once every 2 years.	SOA IA 25 Aug 2023 Transferred to Completed 8 February 2023: Minimum timeframes for staff refresher training will be included in the Recordkeeping Plan. The review of this document is in progress.	Validated by SOA IA
15-Jul-22	Moore Australia	Records Management 22	Training Program for Records Management	Ensure staff the attend the training and refresher courses.	Medium	Manager Governance	Agreed		Closed		8 February 2023: Validated by Moore through training register.	Validated by Moore Australia
15-Jul-22	Moore Australia	Records Management 22	Sustained program for Records disposal	Establish a sustained annual program of records disposal and retention	Medium	Manager Governance	Agreed	Provide annual plan for disposal of records	Closed	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.	2023 April 27: Records Disposal procedure mentions annual calendar and financial year disposal programs + ad hoc disposals. Validated. 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.	Validated by Moore Australia
15-Jul-22	Moore Australia	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	Manager Governance	Agreed	Provide risk assessment conducted on records for state archiving	Closed	SOA IA 25 Aug 2023 As part of the review of the Recordkeeping Plan, risks were assessed and documented in the Plan. As records are reviewed they are being assessed and classified accordingly. 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.	SOA IA 25 Aug 2023 Transferred to Completed	Validated by SOA IA
15-Jul-22	Moore Australia	Records Management 22	Sustained program for Records disposal	Ensure all approvals are sought and evidence and relevant records are maintained.	Medium	Manager Governance	Agreed	Provide evidence of approvals	Closed	SOA IA 25 July 2023-The Records team have commenced disposal of records with an aim to create an annual disposal schedule once the backlog has been cleared.	SOA IA 25 July 2023-Transferred to Validated by SOA IA-Approval is sought from Jasmine & Kenn for all Records Disposals. All records are assessed against the General Disposal Authority for Local Government Records (GDA) as per our approved Amended Recordkeeping Plan 2023014 and State Records requirements. File IM23 is where all records of Records Retention and Disposal Applications are captured. Please refer to Record 2350096 for our most recent Records Disposal documentation approved in May 2023.	Validated by SOA IA
15-Jul-22	Moore Australia	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	Manager Governance	Agreed	Provide KPI's for compliance and performance	Overdue	SOA IA 25 Aug 2023 Not Startetd	SOA IA 25 Aug 2023 Not Startetd	Not Started
15-Jul-22	Moore Australia	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	Manager Governance	Agreed	Was it approved by ELT member or delegated authority	Overdue	SOA IA 25 Aug 2023 Not Startetd	SOA IA 25 Aug 2023 Not Startetd	Not Started

SOA IA 22 Sep 2023

Shire of Ashburton

IA								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
15-Jul-22	Moore Australia	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	Manager Governance	Agreed	Provide example of agenda paper where records management was discussed.	Overdue	SOA IA 25 Aug 2023 Not Startetd	SOA IA 25 Aug 2023 Not Startetd	Not Started
15-Jul-22	Moore Australia	Records Management 22	Management Reporting on the Shire's Records Management Practices	Regularly report to the Executive and Audit and Risk Committee level	Medium	Manager Governance	Agreed	Examples of reports to ELT and ARC.	Overdue	SOA IA 25 Aug 2023 Not Startetd	SOA IA 25 Aug 2023 Not Startetd	Not Started
15-Jul-22	Moore Australia	Records Management 22	Compliance Monitoring and Evaluation	Determine the frequency and method of monitoring compliance	Medium	Manager Governance	Agreed	How does the Shire monitor compliance of records management	Overdue	SOA IA 25 Aug 2023 The Shire has introduced the Attain Compliance Calendar which documents various legislative requirements across multiple pieces of legislation. Tasks are allocated to the appropriate officer. The officer is required to evidence their compliance in the system. Quarterly reporting of outstanding compliance calendar tasks will be reported to ELT commencing in October 2023. Please note: compliance matters are reported to the Audit and Risk Management Committee as part of the DLGSC annual Compliance Audit Return (CAR). Currently outside of the CAR, no other legislative compliance reporting is presented to the Audit and Risk Management Committee. This will be investigated at a later date.	SOA IA 25 Aug 2023 Transferred to In Progress	In Progress
15-Jul-22	Moore Australia	Records Management 22	Compliance Monitoring and Evaluation	Regularly monitor; and report to executive and the Audit and Risk Committee the outcomes.	Medium	Manager Governance	Agreed	Examples of reports to ELT and ARC.	Overdue	SOA IA 25 Aug 2023 The Shire has introduced the Attain Compliance Calendar which documents various legislative requirements across multiple pieces of legislation. Tasks are allocated to the appropriate officer. The officer is required to evidence their compliance in the system. Quarterly reporting of outstanding compliance calendar tasks will be reported to ELT commencing in October 2023. Please note: compliance matters are reported to the Audit and Risk Management Committee as part of the DLGSC annual Compliance Audit Return (CAR). Currently outside of the CAR, no other legislative compliance reporting is presented to the Audit and Risk Management Committee. This will be investigated at a later date.	SOA IA 25 Aug 2023 Transferred to In Progress	In Progress
15-Jul-22	Moore Australia	Records Management 22	Records Emergency Management Plan	Review the Records Emergency Management Plan	Medium	Manager Governance	Agreed	Provide update of Records Emergency Management Plan	Not Due	SOA IA 25 Aug 2023 The Records Emergency Management Plan reviewed will be finalised in Q2 of 2023/2024. Records projects have been prioritised to ensure readiness for relocation to an alternative location whilst the new Administration Building is being built. 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.	SOA IA 25 Aug 2023 In Progress 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

SOA IA 22 Sep 2023   # Shire of Ashburton

IA												
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15-Jul-22	Moore Australia	Records Management 22	Records Emergency Management Plan	Ensure it is approved by the CEO and the relevant delegated authority	Medium	Manager Governance	Agreed	Was it approved by CEO	Not Due	SOA IA 25 Aug 2023 The Records Emergency Management Plan reviewed will be finalised in Q2 of 2023/2024. Records projects have been prioritised to ensure readiness for relocation to an alternative location whilst the new Administration Building is being built. 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.	SOA IA 25 Aug 2023 In Progress	In Progress
15-Jul-22	Moore Australia	Records Management 22	Records Emergency Management Plan	Made available to all staff.	Medium	Manager Governance	Agreed	Provided to staff? How? Email, Intranet, through learning. Provide examples.	Not Due	SOA IA 25 Aug 2023 The Records Emergency Management Plan reviewed will be finalised in Q2 of 2023/2024. Records projects have been prioritised to ensure readiness for relocation to an alternative location whilst the new Administration Building is being built.	SOA IA 25 Aug 2023 Transferred to In Progress	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Develop a Cybersecurity Framework and supporting procedures that align with the WA Government Cybersecurity Policy and the Australian Government Information Security Manual	Develop a Cybersecurity Framework and supporting procedures that align with the WA Government Cybersecurity Policy and the Australian Government Information Security Manual	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted.	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Have the Cybersecurity Framework endorsed by the ICT Working group and Executive Leadership Team	Have the Cybersecurity Framework endorsed by the ICT Working group and Executive Leadership Team	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Have the supporting operating procedures approved by the Director Corporate Services	Have the supporting operating procedures approved by the Director Corporate Services	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
01-Nov-22	Moore Australia	Cyber Security	Cyber Security Framework and Supporting Operational Procedures	Communicate the framework and supporting operating procedures to all staff within the organisation	High	Manager ICT	Agreed. Communicate the framework and supporting operating procedures to all staff within the organisation;	Communicate the framework and supporting operating procedures to all staff within the organisation;	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Copies of the framework and operating procedures be made available and easily accessible to staff and relevant contractors at induction and ongoing basis;	Copies of the framework and operating procedures be made available and easily accessible to staff and relevant contractors at induction and ongoing basis;	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Establish a program of reviewing framework and operating procedures at a minimum every two years.	Establish a program of reviewing framework and operating procedures at a minimum every two years.	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Establish cybersecurity training at induction, and an ongoing training program for all staff on cybersecurity awareness including refresher training.	Establish cybersecurity training at induction, and an ongoing training program for all staff on cybersecurity awareness including refresher training.	Closed	25 July 2023 -New Cybersecurity induction completed	25 July 2023 SOA IA - Transferred to Validated by SOA IA	Validated by SOA IA
01-Nov-22	Moore Australia	Cyber Security	Staff Awareness and Training on Cyber Security	Maintain an up-to-date log of when staff last completed their training	High	Manager ICT	Agreed. Maintain an up-to-date log of when staff last completed their training.	Maintain an up-to-date log of when staff last completed their training.	Closed	25 July 2023 -Part of Pulse training	25 July 2023 SOA IA - Transferred to Validated by SOA IA	Validated by SOA IA
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Schedule of planned intervals for conducting cybersecurity risk assessments to be incorporated into the Cybersecurity Framework and operating procedures	Schedule of planned intervals for conducting cybersecurity risk assessments to be incorporated into the Cybersecurity Framework and operating procedures	Overdue	25 July 2023 -Reoccuring task to be set	25 July 2023 SOA IA - Remains in Not Started	Not Started
01-Nov-22	Moore Australia	Cyber Security	Risk Assessment for Cyber Security threats	Retain documented information of the results of the risk assessment	Medium	Manager ICT	Agreed. Register maintained of risk assessments conducted in accordance with the framework and procedures	Register maintained of risk assessments conducted in accordance with the framework and procedures	Not Due	25 July 2023 -Reoccuring task to be set	25 July 2023 SOA IA - Remains in Not Started	Not Started
01-Nov-22	Moore Australia	Cyber Security	Risk Assessment for Cyber Security threats	Update key governance documents and processes post performing the risk assessment	Medium	Manager ICT	Agreed. Register maintained of risk assessments conducted in accordance with the framework and procedures	Register maintained of risk assessments conducted in accordance with the framework and procedures	Not Due		25 July 2023 SOA IA - No progress update	Not Started
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Incorporate an annual program of testing vulnerabilities into the Cybersecurity Framework and supporting operating procedures	Incorporate an annual program of testing vulnerabilities into the Cybersecurity Framework and supporting operating procedures	Overdue	25 July 2023 -Reoccuring task to be set	25 July 2023 SOA IA - No progress update	Not Started

SOA IA 22 Sep 2023　　**Shire of Ashburton**

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01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Develop processes for documenting and addressing identified vulnerabilities in a timely manner.	Develop processes for documenting and addressing identified vulnerabilities in a timely manner.	Overdue	25 July 2023 -Procedure developed. In review stage	25 July 2023 SOA IA - Transferred to In Progress	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Review current security measures and incorporate acceptable restrictions for authorised access into the Shire's Cybersecurity Framework	Review current security measures and incorporate acceptable restrictions for authorised access into the Shire's Cybersecurity Framework	Overdue		25 July 2023 SOA IA - No progress update 23 February 2023: With the current uses of the server room, it is not possible to restrict access in this way	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Ensure security measures included in the framework are implemented	Ensure security measures included in the framework are implemented	Not Due		25 July 2023 SOA IA - No progress update 23 February 2023: With the current uses of the server room, it is not possible to restrict access in this way	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Incorporate cybersecurity recording, and reporting measures and frequency in the Cybersecurity Framework, including regular reporting to the ICT Working Group and Executive Leadership Team	Incorporate cybersecurity recording, and reporting measures and frequency in the Cybersecurity Framework, including regular reporting to the ICT Working Group and Executive Leadership Team	Overdue	25 July 2023 -Procedure developed. In review stage	25 July 2023 SOA IA - Remains In Progress 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
01-Nov-22	Moore Australia	Cyber Security	Reporting of Cyber Security Incidents and Threats	Determine the frequency and key areas that the reporting will cover	Medium	Manager ICT	Agreed. Incorporate cybersecurity recording, and reporting measures and frequency in the Cybersecurity Framework, including regular reporting to the ICT Working Group and Executive Leadership Team	Incorporate cybersecurity recording, and reporting measures and frequency in the Cybersecurity Framework, including regular reporting to the ICT Working Group and Executive Leadership Team	Overdue	25 July 2023 -Procedure developed. In review stage	25 July 2023 SOA IA - Remains In Progress 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Develop an ICT Disaster Recovery Plan which outlines the overall strategy for recovery ICT (including cybersecurity threats and incidents), reasons and the activities required to implement the strategy, including timeliness for recovering each specific technology component as required by the Shire	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	Overdue	22 Sep 2023 SOA IA Already have a recruitment and Retention Strategy in place – needs review. Have already commenced with review of directives and procedures.	23 February 2023: First draft completed	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Review the end-of-life cycle of the backup ICT infrastructure installed at Onslow Airport in late 2016; and	Review the end-of-life cycle of the backup ICT infrastructure installed at Onslow Airport in late 2016	Closed	2023 June 15: Provided evidence of review conducted.	2023 June 15: Provided evidence of review conducted. Closed. 23 February 2023: No evidence provided to close the recommendation.	Validated by Moore Australia
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Develop an ICT asset replacement program	Develop an ICT asset replacement program	Overdue	25 July 2023-Capital funding for replacement of hardware approved. Yet to be ordered	25 July 2023 SOA IA - Remains In Progress 2023 June 15: Insufficient evidence. 28 Feb 23: Management considers closed - no evidence received.	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Replace the backup infrastructure at the Shire's disaster recovery site (Onslow Airport) at end of its expected life cycle	Replace the backup infrastructure at the Shire's disaster recovery site (Onslow Airport) at end of its expected life cycle	Not Due	25 July 2023-Capital funding for replacement of hardware approved. Yet to be ordered	25 July 2023 SOA IA - Transferred to In Progress	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	Agree in part. Options will need to be discussed with ELT. Incorporate removable media arrangements into the Cybersecurity Framework	Agree in part. Options will need to be discussed with ELT. Incorporate removable media arrangements into the Cybersecurity Framework	Overdue	25 July 2023-Still to be determined	25 July 2023 SOA IA - Remains In Progress 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
01-Nov-22	Moore Australia	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	Manager ICT	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	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	Overdue	25 July 2023-Still to be determined	25 July 2023 SOA IA - Remains In Progress 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
01-Nov-22	Moore Australia	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	Manager Governance	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.	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.	Not Due	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	**SOA IA 25 Aug 2023** Not Started	**Not Started**
01-Nov-22	Moore Australia	Business Continuity, Disaster Recovery and Incident Management	Business continuity management arrangements	Ensure the BCMA, are approved by the CEO or Executive Leadership Team	Medium	Manager Governance	There is no reason for the BCMA's to record the Local Recovery Centers (LRC). LRCs are for community use and do not play a role in BCMA. It should be remembered that they are separate processes. It is agreed that a system should be put in place to ensure the BCMA is updated annually, and all appropriate measures are put in place to ensure it is relevant, staff are aware of it and hard copies are maintained. This should commence with internal ownership being assigned and a consultant engaged to train and assist staff to develop BCMA's for service units and the organization as a whole. Have the BCMA approved by the Executive Leadership Team.	Have the BCMA approved by the Executive Leadership Team.	Not Due	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	**SOA IA 25 Aug 2023** Not Started	**Not Started**
01-Nov-22	Moore Australia	Business Continuity, Disaster Recovery and Incident Management	Business continuity management arrangements	Communicate the BCMA, to all staff within the organisation	Medium	Manager Governance	There is no reason for the BCMA's to record the Local Recovery Centers (LRC). LRCs are for community use and do not play a role in BCMA. It should be remembered that they are separate processes. It is agreed that a system should be put in place to ensure the BCMA is updated annually, and all appropriate measures are put in place to ensure it is relevant, staff are aware of it and hard copies are maintained. This should commence with internal ownership being assigned and a consultant engaged to train and assist staff to develop BCMA's for service units and the organization as a whole. Communicate the BCMA to all staff within the organisation.	Communicate the BCMA to all staff within the organisation.	Not Due	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire. Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	**SOA IA 25 Aug 2023** Not Started	**Not Started**
01-Nov-22	Moore Australia	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	Manager Governance	There is no reason for the BCMA's to record the Local Recovery Centers (LRC). LRCs are for community use and do not play a role in BCMA. It should be remembered that they are separate processes. It is agreed that a system should be put in place to ensure the BCMA is updated annually, and all appropriate measures are put in place to ensure it is relevant, staff are aware of it and hard copies are maintained. This should commence with internal ownership being assigned and a consultant engaged to train and assist staff to develop BCMA's for service units and the organization as a whole. BCMA be made available and easily accessible to staff and relevant contractors at induction and ongoing basis; and hard copies to be retained by those with BCP role responsibilities within the Shire.	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.	Not Due	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	**SOA IA 25 Aug 2023** Not Started	**Not Started**

SOA IA 22 Sep 2023

Shire of Ashburton

IA										Current Review Date:				
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update		Moore Australia / SOA IA Comment		Status After Assessment
01-Nov-22	Moore Australia	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	Manager Governance	There is no reason for the BCMA's to record the Local Recovery Centers (LRC). LRCs are for community use and do not play a role in BCMA. It should be remembered that they are separate processes. It is agreed that a system should be put in place to ensure the BCMA is updated annually, and all appropriate measures are put in place to ensure it is relevant, staff are aware of it and hard copies are maintained. This should commence with internal ownership being assigned and a consultant engaged to train and assist staff to develop BCMA's for service units and the organization as a whole. Review frequency to be incorporate in the revised Business Continuity Management Arrangements.	Review frequency to be incorporate in the revised Business Continuity Management Arrangements.	Not Due	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.		**SOA IA 25 Aug 2023** Not Started		**Not Started**
01-Nov-22	Moore Australia	Business Continuity, Disaster Recovery and Incident Management	Risk and Business Impact Assessment	Conduct Risk Assessment and Business Impact Assessment	Medium	Manager Governance	Agreed. Shire to engage a suitably qualified consultant to ensure these measures are implemented. Incorporate Risk and Business Impact Assessment into Shire Business Continuity Management Arrangements, including regular reviews.	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.	Not Due	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.		**SOA IA 25 Aug 2023** Not Started		**Not Started**
01-Nov-22	Moore Australia	Business Continuity, Disaster Recovery and Incident Management	Risk and Business Impact Assessment	Use findings to update the business continuity arrangements	Medium	Manager Governance	Agreed. Shire to engage a suitably qualified consultant to ensure these measures are implemented. Identified findings to be incorporate in the review of the Shire Business Continuity Management Arrangements.	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.	Not Due	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.		**SOA IA 25 Aug 2023** Not Started		**Not Started**
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Develop an ICT Disaster Recovery Plan which outlines the overall strategy for recovery ICT (including cybersecurity threats and incidents), reasons and the activities required to implement the strategy, including timeliness for recovering each specific technology component as required by the Shire;	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;	Overdue	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.		**SOA IA 25 Aug 2023** In Progress **25 July 2023 SOA IA** - No progress update 28 Feb 23: In progress - draft completed.		**In Progress**
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Review the end-of-life cycle of the backup ICT infrastructure installed at Onslow Airport in late 2016;	Review the end-of-life cycle of the backup ICT infrastructure installed at Onslow Airport in late 2016;	Closed			2023 June 15: Provided evidence of review conducted. Closed. 28 Feb 23: Management considers closed - no evidence received.		**Validated by Moore Australia**
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Develop an ICT asset replacement program.	Develop an ICT asset replacement program.	Overdue	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.		**SOA IA 25 Aug 2023** In Progress **25 July 2023 SOA IA** - No progress update 2023 June 15: Insufficient evidence. 28 Feb 23: Management considers closed - no evidence received.		**In Progress**
01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Replace the backup infrastructure at the Shire's disaster recovery site (Onslow Airport) at end of its expected life cycle.	Replace the backup infrastructure at the Shire's disaster recovery site (Onslow Airport) at end of its expected life cycle.	Not Due	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.		**SOA IA 25 Aug 2023** In Progress **25 July 2023 SOA IA** - Remains In Progress		**In Progress**
01-Nov-22	Moore Australia	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	Manager Governance	Agreed. Scenario testing should be completed by a facilitator and staff with a post exercise review undertaken. Establish a program of exercising and testing of the BCP arrangements;	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;	Not Due	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.		**SOA IA 25 Aug 2023** Not Started		**Not Started**
01-Nov-22	Moore Australia	Business Continuity, Disaster Recovery and Incident Management	Scenario Testing and Post exercise review	Ensure the program is performed on a timely basis	Medium	Manager Governance	Agreed. Scenario testing should be completed by a facilitator and staff with a post exercise review undertaken. Ensure the program is performed on a timely basis;	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;	Not Due	**SOA IA 25 Aug 2023** Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.		**SOA IA 25 Aug 2023** Not Started		**Not Started**

SOA IA 22 Sep 2023   # Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
01-Nov-22	Moore Australia	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	Manager Governance	Agreed. Scenario testing should be completed by a facilitator and staff with a post exercise review undertaken. Document post testing exercise reports that contain outcomes, recommendations and actions to implement improvements.	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.	Not Due	SOA IA 25 Aug 2023 Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	SOA IA 25 Aug 2023 Not Started	Not Started
01-Nov-22	Moore Australia	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	Manager Governance	Agreed. Budget should be amended to provide appropriate training. Establish an ongoing training program for staff on business continuity including refresher training	Budget should be amended to provide appropriate training.	Not Due	SOA IA 25 Aug 2023 Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	SOA IA 25 Aug 2023 Not Started	Not Started
01-Nov-22	Moore Australia	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	Manager Governance	Agreed. Budget should be amended to provide appropriate training. Ensure that the program is approved by the CEO or the delegated authority	Budget should be amended to provide appropriate training. Ensure that the program is approved by the CEO or the delegated authority	Not Due	SOA IA 25 Aug 2023 Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	SOA IA 25 Aug 2023 Not Started	Not Started
01-Nov-22	Moore Australia	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	Manager Governance	Agreed. Budget should be amended to provide appropriate training. Maintain an up-to-date log of when staff last completed their training	Budget should be amended to provide appropriate training. Maintain an up-to-date log of when staff last completed their training	Not Due	SOA IA 25 Aug 2023 Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	SOA IA 25 Aug 2023 Not Started	Not Started
01-Nov-22	Moore Australia	Business Continuity, Disaster Recovery and Incident Management	Staff awareness and training	Set minimum timeframes for when staff should attend the refresher training	Medium	Manager Governance	Agreed. Budget should be amended to provide appropriate training. Set minimum timeframes for when staff should attend the refresher training	Budget should be amended to provide appropriate training. Set minimum timeframes for when staff should attend the refresher training	Not Due	SOA IA 25 Aug 2023 Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	SOA IA 25 Aug 2023 Not Started	Not Started
01-Nov-22	Moore Australia	Business Continuity, Disaster Recovery and Incident Management	Staff awareness and training	Ensure staff the attend the training and refresher courses	Medium	Manager Governance	Agreed. Budget should be amended to provide appropriate training. Ensure staff the attend the training and refresher courses.	Budget should be amended to provide appropriate training. Ensure staff the attend the training and refresher courses.	Not Due	SOA IA 25 Aug 2023 Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	SOA IA 25 Aug 2023 Not Started	Not Started
01-Nov-22	Moore Australia	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	Manager Governance	Agreed. Appropriate governance framework should be developed whilst undertaking a major review. Develop reporting for monitoring compliance and performance of the Shire's business continuity management arrangements	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	Not Due	SOA IA 25 Aug 2023 Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	SOA IA 25 Aug 2023 Not Started	Not Started
01-Nov-22	Moore Australia	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	Manager Governance	Agreed. Appropriate governance framework should be developed whilst undertaking a major review. Ensure the requirements are approved by the CEO, Executive or relevant delegated authority;	Appropriate governance framework should be developed whilst undertaking a major review. Ensure the requirements are approved by the CEO, Executive or relevant delegated authority;	Not Due	SOA IA 25 Aug 2023 Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	SOA IA 25 Aug 2023 Not Started	Not Started
01-Nov-22	Moore Australia	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	Manager Governance	Agreed. Appropriate governance framework should be developed whilst undertaking a major review. Regularly report to the Executive Leadership Team.	Appropriate governance framework should be developed whilst undertaking a major review. Regularly report to the Executive Leadership Team.	Not Due	SOA IA 25 Aug 2023 Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	SOA IA 25 Aug 2023 Not Started	Not Started
01-Nov-22	Moore Australia	Business Continuity, Disaster Recovery and Incident Management	Compliance Monitoring	Determine the frequency and method of monitoring compliance	Medium	Manager Governance	Agreed. Determine the frequency and method of monitoring compliance	Determine the frequency and method of monitoring compliance	Not Due	SOA IA 25 Aug 2023 Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	SOA IA 25 Aug 2023 Not Started	Not Started
01-Nov-22	Moore Australia	Business Continuity, Disaster Recovery and Incident Management	Compliance Monitoring	Regularly monitor; and Report to executive and the Audit and Risk Committee the outcomes	Medium	Manager Governance	Agreed. Regularly monitor; and report to the Executive Leadership Team on the outcomes.	Regularly monitor; and report to the Executive Leadership Team on the outcomes.	Not Due	SOA IA 25 Aug 2023 Funds for business continuity were approved in the 2023/2024 Annual Budget. A draft scope for RFQ has been prepared for the review of business continuity arrangements at the Shire.	SOA IA 25 Aug 2023 Not Started	Not Started
01-Nov-22	Moore Australia	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	Manager Governance	Agreed. Allocate a budget for business continuity, which covers activities such as training, scenario testing, hiring of consultants where required.	Allocate a budget for business continuity, which covers activities such as training, scenario testing, hiring of consultants where required.	Closed	SOA IA 25 July 2023-A budget of $43,200 for Business Continuity (within GV23501 Consultancies) has been approved in the 2023/2024 Annual Budget.	SOA IA 25 July 2023-Transferred to Validated by SOA IA- Approved under GV23501 Consultancies for 2023/24.	Validated by SOA IA
01-Nov-22	Moore Australia	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	Manager Governance	Agreed. Allocate a budget for business continuity, which covers activities such as training, scenario testing, hiring of consultants where required.	Allocate a budget for business continuity, which covers activities such as training, scenario testing, hiring of consultants where required.	Closed	SOA IA 25 July 2023-A budget of $43,200 for Business Continuity (within GV23501 Consultancies) has been approved in the 2023/2024 Annual Budget.	SOA IA 25 July 2023-Transferred to Validated by SOA IA-Approved under GV23501 Consultancies for 2023/24.	Validated by SOA IA

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Develop a Directive for building services, including the management of development and demolition application processes.	Develop a Directive for building services, including the management of development and demolition application processes.	Closed	**22 Sep 2023** Directive created – Currently awaiting response from DW to determine if anything else is required prior to presenting at ELT **SOA IA 25 Aug 2023** Directive currently being drafted by the Development Services Administrator	**SOA IA 22 Sep 2023** IA has completed review and forwarded to Demi. Transferred to Completed **SOA IA 25 Aug 2023** Transferred to In Progress	**Validated by SOA IA**
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Review and update the Building Services Procedures Manual to include all relevant information.		Closed		12 December 2022: Administration Officer Building Services Procedures updated.	**Validated by Moore Australia**
09-Jun-22	Moore Australia	Building Permit Application Process	Overarching Policy and Supporting procedures	Ensure that the policy is approved by the CEO or Executive Leadership Team	Medium	Executive Manager Land, Property and Regulatory Services	Have the Directive endorsed by the Executive Leadership Team.	Have the Directive endorsed by the Executive Leadership Team.	Overdue	**22 Sep 2023** Directive created – RO to present at ELT once response received from DW **SOA IA 25 Aug 2023** To be completed once policy is created	**SOA IA 25 Aug 2023** Not Starterd	**Not Started**
09-Jun-22	Moore Australia	Building Permit Application Process	Overarching Policy and Supporting procedures	Ensure that the operating procedure is approved by the CEO or Executive Leadership Team	Medium	Executive Manager Land, Property and Regulatory Services	Have the updated Building Services Procedures Manual endorsed by the Director People and Place.	Have the updated Building Services Procedures Manual endorsed by the Director People and Place.	Closed		27 April 23: Building Procedure Manual provided.	**Validated by Moore Australia**
09-Jun-22	Moore Australia	Building Permit Application Process	Overarching Policy and Supporting procedures	Communicate the policy to relevant staff.	Medium	Executive Manager Land, Property and Regulatory Services	Communicate the Directive to the relevant staff.	Communicate the Directive to the relevant staff.	Overdue	**22 Sep 2023** RO to communicate to relevant staff once approved by ELT **SOA IA 25 Aug 2023** To be completed once policy is created	**SOA IA 25 Aug 2023** Not Starterd	**Not Started**
09-Jun-22	Moore Australia	Building Permit Application Process	Overarching Policy and Supporting procedures	Communicate the policy to relevant staff.	Medium	Executive Manager Land, Property and Regulatory Services	Communicate the updated Building Services Procedures Manual to the relevant staff.	Communicate the updated Building Services Procedures Manual to the relevant staff.	Closed		2023 April 26: Evidence of email communicating procedure manual to relevant management for dispersion provided. Closed.	**Validated by Moore Australia**
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Ensure the Building Services Procedures Manual includes sufficient detail and checklists for the checking of submitted applications.		Closed		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.	**Validated by Moore Australia**
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Ensure that training on job requirements, including understanding of policies, directives and procedures is included in the relevant employee's on-boarding documentation.	Ensure that training on job requirements, including understanding of policies, directives and procedures is included in the relevant employee's on-boarding documentation.	Overdue	**22 Sep 2023** RO to communicate to relevant staff once approved by ELT **SOA IA 25 Aug 2023** To be completed once policy is created	**SOA IA 25 Aug 2023** Not Starterd	**Not Started**
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	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.	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.	Overdue	**22 Sep 2023** RO to communicate to relevant staff once approved by ELT **SOA IA 25 Aug 2023** To be completed once policy is created	**SOA IA 25 Aug 2023** Not Starterd	**Not Started**
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Create a conflict-of-interest declaration requirement for all Shire staff involved in application process.	Create a conflict-of-interest declaration requirement for all Shire staff involved in application process.	Closed	1 March 2023: Started – identified in Approval Process.	27 April 23: Building Procedure Manual provided.	**Validated by Moore Australia**
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Update the Building Services Procedures Manual to include a conflict-of-interest declaration process.	Update the Building Services Procedures Manual to include a conflict-of-interest declaration process.	Closed	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.	27 April 23: Building Procedure Manual provided.	**Validated by Moore Australia**
09-Jun-22	Moore Australia	Building Permit Application Process	Identification and Management of Conflict of Interest	Ensure its approved by the relevant delegated authority	High	Executive Manager Land, Property and Regulatory Services	Have the updated Building Services Procedures Manual endorsed by the Director People and Place.	Have the updated Building Services Procedures Manual endorsed by the Director People and Place.	Closed	1 March 2023: Started – currently updating approval process. Exec Manager to endorse once complete	27 April 23: Building Procedure Manual provided.	**Validated by Moore Australia**
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Communicate updated procedures to relevant staff.	Communicate updated procedures to relevant staff.	Closed		27 April 23: Building Procedure Manual provided.	**Validated by Moore Australia**

SOA IA 22 Sep 2023　　　**Shire of Ashburton**

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									Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Create a signoff sheet to acknowledge applications have been reviewed by senior staff.		Closed	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.	Validated by Moore Australia
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Update the Building Services Procedures Manual to include independent quality reviewing of applications by senior staff.	Update the Building Services Procedures Manual to include independent quality reviewing of applications by senior staff.	Closed		27 April 23: Building Procedure Manual provided.	Validated by Moore Australia
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Communicate updated procedures to relevant staff.	Communicate updated procedures to relevant staff.	Closed		27 April 23: Building Procedure Manual provided.	Validated by Moore Australia
09-Jun-22	Moore Australia	Building Permit Application Process	Permit Application Timeframes	Ensure applications are processed within the required timeframes	High	Executive Manager Land, Property and Regulatory Services	Ensure further information requests are recorded against the building applications.	Ensure further information requests are recorded against the building applications.	Closed	1 March 2023: Started – Further information request and response is added to the 'FIR' stage in Synergy and recorded on the Building Checklist	27 April 23: Building Procedure Manual provided.	Validated by Moore Australia
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Update the Building Services Procedures Manual to include record keeping requirements for the start, pause and stop the clock activities in accordance with legislation.	Update the Building Services Procedures Manual to include record keeping requirements for the start, pause and stop the clock activities in accordance with legislation.	Closed	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	27 April 23: Building Procedure Manual provided.	Validated by Moore Australia
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	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.	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.	Closed		27 April 23: Building Procedure Manual provided.	Validated by Moore Australia
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Incorporate compliance monitoring expectations in the Building Services Directive.	Incorporate compliance monitoring expectations in the Building Services Directive.	Closed	22 Sep 2023 Compliance Monitoring included in Directive. Awaiting Approval by ELT SOA IA 25 Aug 2023 Directive currently being drafted by the Development Services Administrator	SOA IA 22 Sep 2023 Transferred to Completed SOA IA 25 Aug 2023 Transferred to In Progress	Validated by SOA IA
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	Update the Building Services Procedures Manual following implementation of the Directive.	Update the Building Services Procedures Manual following implementation of the Directive.	Overdue	22 Sep 2023 Awaiting Directive Approval by ELT prior to updating Procedure. SOA IA 25 Aug 2023 Procedure Manual created. Awaiting implementation of Directive prior to including in manual	SOA IA 25 Aug 2023 Transferred to In Progress	In Progress
09-Jun-22	Moore Australia	Building Permit Application Process	Performance Reporting	Develop KPI's for monitoring compliance and performance of the building and demolition permit application function	Medium	Executive Manager Land, Property and Regulatory Services	Develop KPI's for monitoring compliance and performance of the building and demolition permit application function.		Closed	1 March 2023: Completed – Administrators KPI's reflect the compliance and performance of the permit application function	28 March 23: Validated	Validated by Moore Australia
09-Jun-22	Moore Australia	Building Permit Application Process	Performance Reporting	Ensure KPI's are approved by the Executive or relevant delegated authority;	Medium	Executive Manager Land, Property and Regulatory Services	Incorporate KPI's in the Building Services Directive to be approved by the Executive Leadership Team.	Incorporate KPI's in the Building Services Directive to be approved by the Executive Leadership Team.	Closed	22 Sep 2023 KPI's incorporated into Directive. Awaiting Approval by ELT SOA IA 25 Aug 2023 Directive currently being drafted by the Development Services Administrator	SOA IA 22 Sep 2023 Transferred to Completed SOA IA 25 Aug 2023 Transferred to In Progress	Validated by SOA IA
09-Jun-22	Moore Australia	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	Executive Manager Land, Property and Regulatory Services	A monthly report will be provided to the Executive Leadership Team and elected members.		Closed		12 December 2022: We have received the Monthly reports from the Shire.	Validated by Moore Australia
09-Jun-22	Moore Australia	Building Permit Application Process	Performance Reporting	Regularly report to the Executive and Audit and Risk Committee level.	Medium	Executive Manager Land, Property and Regulatory Services	A monthly report will be provided to the Executive Leadership Team and elected members.		Closed		12 December 2022: We have received the Monthly reports from the Shire.	Validated by Moore Australia
09-Jun-22	Moore Australia	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	Manager Governance	Review the delegation register to ensure correct position titles are listed.		Closed	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.	Validated by Moore Australia

SOA IA 22 Sep 2023

Shire of Ashburton

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Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
02-Dec-22	Moore Australia	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	Senior Procurement Officer	Develop and implement a Contract Management Directive and supporting procedures Procedure and have endorsed by the relevant delegated authority		Closed	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	**Validated by Moore Australia**
02-Dec-22	Moore Australia	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	Senior Procurement Officer	Review and update FIN12 Purchasing Policy with a biennial review frequency	Review and update FIN12 Purchasing Policy with a biennial review frequency	Closed	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.	**Validated by Moore Australia**
02-Dec-22	Moore Australia	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	Senior Procurement Officer	Review and update FIN22 Procurement Directive as and when required, and at least once every 2 years	Review and update FIN22 Procurement Directive as and when required, and at least once every 2 years	Closed		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	**Validated by Moore Australia**
02-Dec-22	Moore Australia	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	Senior Procurement Officer	Update 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		Closed	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.	**Validated by Moore Australia**
02-Dec-22	Moore Australia	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	Senior Procurement Officer	Investigate Contract Management Software to resolve issues with tracking budget and variations, including performance reviews and retention monies	Investigate Contract Management Software to resolve issues with tracking budget and variations, including performance reviews and retention monies	Closed	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.	**Validated by Moore Australia**
02-Dec-22	Moore Australia	Contract Management	Contract Register	Develop comprehensive policies and procedures to manage and review the Contract Register	Medium	Senior Procurement Officer	Develop a procedure for the management and review of the Contract Register	Develop a procedure for the management and review of the Contract Register	Overdue	**22 Sep 2023** Drafts resent to Director Community Services for review, Deputy CEO cc'd in also **SOA IA 25 Aug 2023** Procedure is being developed, in Draft stage, yet to be approved by Director. Feedback from staff received **SOA IA 25 July 2023**-Procedure is being developed, in Draft stage, yet to be approved by Director before ELT approval. No feedback as yet. 2023 July 4: Procedure is being developed, in Draft stage, yet to be approved by Director before ELT approval. No feedback as yet. 2023 May 23: Procedure is being developed, in Draft stage, yet to be approved by Director before ELT approval. 2023 April 27: Procedure – Contract Register, Still developing will have to be approved by Director. Progress Update as at 2023 In progress.	**SOA IA 25 Aug 2023** In Progress **SOA IA 25 July 2023** Remains in progress. 2023 July 4: Remains in progress. 2023 May 23: Remains in progress. 2023 April 27: Remains in progress. 28 March 23: Shire in process of developing procedures and Directive.	**In Progress**

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
02-Dec-22	Moore Australia	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	Senior Procurement Officer	Incorporate contract performance management in the Contract Management Directive	Incorporate contract performance management in the Contract Management Directive	Overdue	SOA IA 22 Sep 2023 Drafts resent to Director Community Services for review, Deputy CEO cc'd in also SOA IA 25 Aug 2023 Directive & Procedure is being developed, in Draft stage, yet to be approved by Director before ELT approval. . Feedback from staff received. SOA IA 25 July 2023- Directive & Procedure is being developed, in Draft stage, yet to be approved by Director before ELT approval. No feedback as yet. 2023 July 4: Directive & Procedure is being developed, in Draft stage, yet to be approved by Director before ELT approval. No feedback as yet. 2023 May 23: Directive & Procedure is being developed, in Draft stage, yet to be approved by Director before ELT approval. 2023 April 27: Developing the procedures and review documents, yet to be reviewed by Director and ELT. Progress Update as at 2023	SOA IA 25 Aug 2023 In Progress SOA IA 25 July 2023 Remains in progress. 2023 July 4: Remains in progress. 2023 May 23: Remains in progress. 2023 April 27: Remains in progress. 28 March 23: Shire in process of developing procedures and Directive.	**In Progress**
02-Dec-22	Moore Australia	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	Senior Procurement Officer	Develop and implement a contract performance management procedure and supporting templates which includes documenting and recording of performance reviews undertaken	Develop and implement a contract performance management procedure and supporting templates which includes documenting and recording of performance reviews undertaken	Closed	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	**Validated by Moore Australia**
02-Dec-22	Moore Australia	Contract Management	Contract Renewals and Extensions	Develop and implement comprehensive policy and procedures for a standardised and formal approach to contract extensions	Medium	Senior Procurement Officer	Incorporate contract renewals and extensions in the Contract Management Directive		Closed	Progress Update as at 2023 On going	28 March 23: Validated	**Validated by Moore Australia**
02-Dec-22	Moore Australia	Contract Management	Contract Renewals and Extensions	Ensure contractor performance are documented, assessed and reviewed before approving a contract extension	Medium	Senior Procurement Officer	Incorporate contract renewals process in the contract performance management procedure		Closed	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	**Validated by Moore Australia**
02-Dec-22	Moore Australia	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	Senior Procurement Officer	Develop and implement a procedure for contract variations		Closed		12 December 2022: PP 067 – Contract Variation Request form provided which outlines the step by step process detailed on page 2.	**Validated by Moore Australia**

SOA IA 22 Sep 2023

Shire of Ashburton

IA											
								Current Review Date:			
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02-Dec-22	Moore Australia	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	Senior Procurement Officer	Review and update checklist on PP 067 – Contract Variation Request form		Closed	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)	**Validated by Moore Australia**
02-Dec-22	Moore Australia	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	Senior Procurement Officer	Investigate Contract Management Software to resolve issues with tracking budget and variations, including performance reviews and retention monies	Investigate Contract Management Software to resolve issues with tracking budget and variations, including performance reviews and retention monies	Overdue	**22 Sep 2023** Still investigating Software, ICT Group hoping that any new software will be able to incorporate Contract Management. **SOA IA 25 Aug 2023** Contract Management Software solutions are still being looked at, in the meantime a request to used Contract Management Forms is to be approved by ELT. Feedback from some staff received. **SOA IA 25 July 2023-** Contract Management Software solutions are still being looked at, in the meantime a request to used Contract Management Forms is to be approved by ELT. No feedback as yet. 2023 July 4: Contract Management Software solutions are still being looked at, in the meantime a request to used Contract Management Forms is to be approved by ELT. No feedback as yet. 2023 May 23: Contract Management Software solutions are still being looked at, in the meantime a request to used Contract Management Forms is to be approved by ELT	**SOA IA 25 Aug 2023** In Progress **SOA IA 25 July 2023** Remains in progress. 2023 July 4: Remains in progress. 2023 May 23: Remains in progress. 2023 April 27: Remains in progress. 31 January 2023: No evidence of review.	**In Progress**
02-Dec-22	Moore Australia	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	Senior Procurement Officer	•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	•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	Not Due	**22 Sep 2023** No feedback received yet. **SOA IA 25 Aug 2023** To be introduced once approved by Director – No feedback as yet. **SOA IA 25 July 2023-** To be introduced once approved by Director – No feedback as yet. 2023 July 4: To be introduced once approved by Director – No feedback as yet. 2023 May 23: To be introduced once approved by Director 2023 April 27: To be incorporated with Procurement Training – as required staff. Draft Contract Management training slideshow done, awaiting feedback. 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	**SOA IA 25 Aug 2023** In Progress 2023 July 4: Remains in progress. 2023 May 23: Remains in progress. 2023 April 27: Remains in progress. 31 January 2023: No evidence provided.	**In Progress**

SOA IA 22 Sep 2023   # Shire of Ashburton

IA											
								Current Review Date:			
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02-Dec-22	Moore Australia	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	Senior Procurement Officer	Development of KPI's will be done in conjunction with Organisational Development for relevant officers	Development of KPI's will be done in conjunction with Organisational Development for relevant officers	Not Due	**22 Sep 2023** Draft still **SOA IA 25 July 2023-** Draft stage, to consult with relevant departments 2023 May 23: Draft stage, to consult with relevant departments 2023 April 27: To be raised with ELT for Performance Review Period – Procurement creating a list of roles and the proposed KPI to be introduced. Progress Update as at 12 January 2023 Ongoing, Procurement to develop with Project officers and ELT	**SOA IA 25 July 2023** Remains in progress. 2023 July 4: Remains in progress. 2023 April 27: Remains in progress. 31 January 2023: No evidence provided.	In Progress
02-Dec-22	Moore Australia	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	Senior Procurement Officer	Investigate and implement system to allow for reporting	Investigate and implement system to allow for reporting	Not Due	**22 Sep 2023** No update **25 July 2023-** Once are KPI are finalised, suggestion is for these to be included into Performance review process. 2023 May 23: Once are KPI are finalised, suggestion is for these to be included into Performance review process. 2023 April 27: Ensure KPI for projects are included with any project software or forms. Progress Update as at 12 January 2023 Ongoing, Procurement to develop with Project officers and ELT	**SOA IA 25 July 2023** Remains in progress. 2023 July 4: Remains in progress. 2023 April 27: Remains in progress. 31 January 2023: No evidence provided.	In Progress
02-Dec-22	Moore Australia	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	Senior Procurement Officer	Reporting to PCG and Audit and Risk Committee.	Reporting to PCG and Audit and Risk Committee.	Not Due	**22 Sep 2023** Ongoing **SOA IA 25 July 2023-** As per Audit and Risk Committee schedule and ELT. Completed as ongoing 2023 April 27: As per Audit and Risk Committee schedule and ELT. Completed as ongoing Progress Update as at 12 January 2023 Ongoing, Procurement to develop with Project officers and ELT	**SOA IA 25 July 2023** Remains in progress. 2023 July 4: Remains in progress. 2023 April 27: Remains in progress. 31 January 2023: No evidence provided.	In Progress
01-Feb-23	Moore Australia	Fraud and Corruption FY22	Fraud and Corruption Control Framework Limitations	Review, update, approve and implement the Fraud and Corruption Control Plan;	Medium	Director Corporate Services	Review and implement the draft Fraud and Corruption Control Plan in line with appropriate accounting standards, to be approved by ELT.	Review and implement the draft Fraud and Corruption Control Plan in line with appropriate accounting standards, to be approved by ELT.	Not Due			Not Started
01-Feb-23	Moore Australia	Fraud and Corruption FY22	Fraud and Corruption Control Framework Limitations	Draft, approve and implement a Fraud and Corruption policy and procedure;	Medium	Director Corporate Services	Develop Fraud and Corruption Policy and procedures	Develop Fraud and Corruption Policy and procedures	Not Due		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
01-Feb-23	Moore Australia	Fraud and Corruption FY22	Fraud and Corruption Control Framework Limitations	Draft, approve and implement a Fraud and Corruption policy and procedure;	Medium	Director Corporate Services	Identified corporate documents, i.e Financial Manual, to have reference to the Fraud and Corruption Plan, policy and procedures as required.	Identified corporate documents, i.e Financial Manual, to have reference to the Fraud and Corruption Plan, policy and procedures as required.	Not Due			Not Started

SOA IA 22 Sep 2023   # Shire of Ashburton

IA											
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Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
01-Feb-23	Moore Australia	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	Manager Governance	Outdated Public Interest Disclosure information and related policies and procedures to be reviewed	Outdated Public Interest Disclosure information and related policies and procedures to be reviewed	Overdue	**SOA IA 25 Aug 2023** The Gratuity Policy and Risk Management Policy were reviewed by Council on 13/12/2022. EMP16 Grievance Investigations and Resolution was repealed by Council on 8/11/2022 and is currently being converted into a Directive. The Public Interest Disclosure information on the website and Authorisations Register are currently under review.	**SOA IA 25 Aug 2023** Transferred to In Progress	**In Progress**
01-Feb-23	Moore Australia	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	CEO	Chief Executive Officer to nominate PID officer/s.	Chief Executive Officer to nominate PID officer/s.	Closed	2023 May 29: Evidence of PID officer appointment provided.	2023 May 29: Evidence of PID officer appointment provided - closed. 27 March 23: CEO is PID Officer by default but will appoint new Director of Corporate Services as PID Officer once appointed.	**Validated by Moore Australia**
01-Feb-23	Moore Australia	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	Manager Organisational Development	Nominated PID officer/s to attend relevant training.	Nominated PID officer/s to attend relevant training.	Closed	**SOA IA 25 July 2023**-The Shire's PID Officer attended the required Public Sector Commission training on 28 June 2023. 2023 July 4: Can close out once PID Officer has received training, as organised by Manager Governance 2023 May 29: Darren Kennedy has enrolled in the Navigating the Public Interest Disclosure Act 2003 course for 28 June 2023. 2023 May 24: Confirmed CEO elected PID Officer with Manager Governance on 27 March. Agreed that Manager Governance will source suitable PID training for PID Officer. Cost to sit within Directorate.	**SOA IA 25 July 2023-Transferred to Validated by SOA IA**-Accepted the representation by Manager Governance email to IA dated 20 July 2023 as DCS has completed training on 28 June 2023. 2023 May 29: As per client update - can close upon completion of relevant training. 2023 May 24: No evidence provided of appointment - PSC directorate has not been updated - Shire website PID contact details are still wrong. 27 March 23: CEO is PID Officer by default but will appoint new Director of Corporate Services as PID Officer once appointed.	**Validated by SOA IA**
01-Feb-23	Moore Australia	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	Manager Governance	Public Sector Commission to be advised of the Shire's appointed PID officer/s.	Public Sector Commission to be advised of the Shire's appointed PID officer/s.	Closed	**SOA IA 25 July 2023**-The Public Sector Commission was notified of the appointment of a new PID Officer and requested to update their database on 29 May 2023. 2023 May 29: The CEO appointed Darren Kennedy, Director Corporate Services as the Shire's PID Officer on 26/05/2023. Communication provided to PSC.	**SOA IA 25 July 2023-Transferred to Validated by SOA IA-** https://www.wa.gov.au/system/files/2023-07/piddirectory.pdf 2023 May 29: PID Officer Darren Kennedy has been appointed - communications to PSC directory have been made but not yet update - can close upon update of public directory/register of PID officers. 27 March 23: CEO is PID Officer by default but will appoint new Director of Corporate Services as PID Officer once appointed.	**Validated by SOA IA**
01-Feb-23	Moore Australia	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	Manager Governance	Review Internal Auditor position description to include fraud and corruption responsibility.	Review Internal Auditor position description to include fraud and corruption responsibility.	Overdue	**SOA IA 25 Aug 2023** The Director Corporate Services will be responsible for fraud and corruption controls and staff education.	**SOA IA 25 Aug 2023** Email from Director Corporate Services acknowledging responsibility.	**Not Started**
01-Feb-23	Moore Australia	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	Manager Governance	Recruitment of an Internal Auditor.	Recruitment of an Internal Auditor.	Closed		**SOA IA 22 September 2023** Director Corporate Services accepted responsibility for "All matters on Fraud Control. Basis of this change that Internal Auditor can not be responsible for implementation of controls which is a management responsibility per Internal Audit Charter adopted. 8 February 2023: The Shire has appointed a permanent full time Internal Auditor commencing 15 February 2023.	**Validated by Moore Australia**
01-Feb-23	Moore Australia	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	Manager Governance	Include review, monitoring and reporting of fraud and corruption risks in the Fraud and Corruption Control Plan.	Include review, monitoring and reporting of fraud and corruption risks in the Fraud and Corruption Control Plan.	Not Due			**Not Started**

SOA IA 22 Sep 2023   # Shire of Ashburton

IA										
								Current Review Date:		
Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
01-Feb-23	Moore Australia	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	Manager Governance	Fraud and Corruption risks to be included in the standard agenda for ARMC.	Fraud and Corruption risks to be included in the standard agenda for ARMC.	Not Due	SOA IA 25 Aug 2023 A draft scope for RFQ has been prepared for the implementation of risk management at the Shire.	SOA IA 25 Aug 2023 Transferred to In Progress	In Progress
01-Feb-23	Moore Australia	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	Manager Governance	Fraud and Corruption Control Plan to be approved by ARMC and Council.	Fraud and Corruption Control Plan to be approved by ARMC and Council.	Not Due			Not Started
01-Feb-23	Moore Australia	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	Manager Governance	Undertake a risk assessment in relation to fraud and corruption.	Undertake a risk assessment in relation to fraud and corruption.	Not Due	SOA IA 25 Aug 2023 A draft scope for RFQ has been prepared for the implementation of risk management at the Shire.	SOA IA 25 Aug 2023 Transferred to In Progress	In Progress
01-Feb-23	Moore Australia	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	Manager Governance	Develop a Strategic Risk Register.	Develop a Strategic Risk Register.	Not Due	SOA IA 25 Aug 2023 A draft scope for RFQ has been prepared for the implementation of risk management at the Shire.	SOA IA 25 Aug 2023 Transferred to In Progress	In Progress
01-Feb-23	Moore Australia	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	Director Corporate Services	Fraud and corruption information to be incorporated into employee's induction. + Manager Organisational Development	Fraud and corruption information to be incorporated into employee's induction.	Closed		8 February 2023: The CEO provides an induction to all new staff every 6 months.	Validated by Moore Australia
01-Feb-23	Moore Australia	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	Director Corporate Services	Develop and implement a Fraud and Corruption training program. + Manager Organisational Development	Develop and implement a Fraud and Corruption training program.	Not Due			Not Started
01-Feb-23	Moore Australia	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	Manager Finance	Vender Master File requirements and practices to be reviewed and incorporated into the Shire's Financial Manual.	Vender Master File requirements and practices to be reviewed and incorporated into the Shire's Financial Manual.	Overdue			Not Started
01-Feb-23	Moore Australia	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	Manager Finance	Vender Master Files to be audited and relevant details updated.	Vender Master Files to be audited and relevant details updated.	Overdue			Not Started
01-Feb-23	Moore Australia	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	Manager Finance	Reference naming convention to be developed for reoccurring "Invoices" and documented in the finance manual.	Reference naming convention to be developed for reoccurring "Invoices" and documented in the finance manual.	Overdue			Not Started
01-Feb-23	Moore Australia	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	Manager Finance	Establish if SynergySoft is able to provide reports for the purpose of exception reporting to identify duplications. Review against approved secondary employment declarations.	Establish if SynergySoft is able to provide reports for the purpose of exception reporting to identify duplications. Review against approved secondary employment declarations.	Not Due			Not Started
01-Feb-23	Moore Australia	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	Manager Finance	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.	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.	Not Due			Not Started
01-Feb-23	Moore Australia	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	Director Corporate Services	Exit interviews objectives to be referenced in the Fraud and Corruption Control Plan.	Exit interviews objectives to be referenced in the Fraud and Corruption Control Plan.	Not Due			Not Started
01-Feb-23	Moore Australia	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	Manager Organisational Development	Exit interviews to incorporate Fraud and Corruption risk questions.	Exit interviews to incorporate Fraud and Corruption risk questions.	Closed		28 Feb 23: Completed.	Validated by Moore Australia
01-Feb-23	Moore Australia	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	Manager Finance	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	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	Not Due			Not Started

SOA IA 22 Sep 2023

Shire of Ashburton

IA								Current Review Date:			
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01-Feb-23	Moore Australia	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	Manager Finance	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.	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.	Overdue			Not Started
01-Feb-23	Moore Australia	Fraud and Corruption FY22	Creditor Expenditure Transactions Concerns	Consider improving the requisition process to include details of officer raising and approving transactions.	High	Manager Finance	Review systems controls, including Financial Software upgrades, that provide for the electronic record keeping of raising and approving invoices	Review systems controls, including Financial Software upgrades, that provide for the electronic record keeping of raising and approving invoices	Not Due			Not Started
01-Feb-23	Moore Australia	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	Manager Organisational Development	Develop register which records all incidents or allegations reported through Public Interest Disclosure and other avenues.	Develop register which records all incidents or allegations reported through Public Interest Disclosure and other avenues.	Closed		1 February 2023: Client provided incident register. Does not discern source of report (i.e., PID).	Validated by Moore Australia
01-Feb-23	Moore Australia	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	Manager Organisational Development	The Shire already has the following documents in place: HR Strategic Plan (CEO endorsed), Training and Development Plan (to be executed as part of 2023/24 budget year, Shire Recruitment and Retention Strategy (due for update); HR Service Plan (previous and new draft with KPI's), earlier this year we completed Workforce Plan phase 1 we are currently working on the completion of Workforce Plan phase 2. Leading on from this is a People Plan, which is already drafted. Most of these documents were discussed with the auditors when they were on site. In addition, the Shire has already developed a draft Skills matrix, which will be aligned with training programs in the 2022/23 year. We have finalised our policy review and have already commenced with a review of all HR directives and procedures, which will be finalised in 2023, as part of an organisation-wide initiative. Agree with comments around cancellation of systems/IT access as well as recovery of Shire assets and understanding where this sit to ensure sufficient rigour and control in future. + Manager Finance	Develop, approve and implement a comprehensive Workforce Plan, Recruitment and Retention Strategy, Human Resources and Payroll Management Framework, including associated policies and procedures.	Not Due	SOA IA 25 Aug 2023 Not Started 2023 July 4: As previously mentioned, to action next year – include in 2023/2 budget – not for this FY 2023 May 24: Cost included in 2023/24 budget 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	SOA IA 25 Aug 2023 Not Started 2023 May 24: Not started. 28 Feb 23: In progress.	Not Started
01-Feb-23	Moore Australia	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	Manager Organisational Development	The Shire already has the following documents in place: HR Strategic Plan (CEO endorsed), Training and Development Plan (to be executed as part of 2023/24 budget year, Shire Recruitment and Retention Strategy (due for update); HR Service Plan (previous and new draft with KPI's), earlier this year we completed Workforce Plan phase 1 we are currently working on the completion of Workforce Plan phase 2. Leading on from this is a People Plan, which is already drafted. Most of these documents were discussed with the auditors when they were on site. In addition, the Shire has already developed a draft Skills matrix, which will be aligned with training programs in the 2022/23 year. We have finalised our policy review and have already commenced with a review of all HR directives and procedures, which will be finalised in 2023, as part of an organisation-wide initiative. Agree with comments around cancellation of systems/IT access as well as recovery of Shire assets and understanding where this sit to ensure sufficient rigour and control in future. + Manager Finance	Human Resources and Payroll Management Framework to include nominated positions responsible for maintaining compliance with relevant legislation.	Closed	2023 July 4: Manager OD Responsible Officer 2023 May 24: Cost included in 2023/24 budget	2023 July 4: Manager OD Responsible Officer - closed. 2023 May 24: Not started.	Validated by Moore Australia

SOA IA 22 Sep 2023   **Shire of Ashburton**

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01-Feb-23	Moore Australia	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	Manager Organisational Development	Agree with the implementation of a framework for authorisations for HR and Payroll functions + Manager Finance	Develop and implement an authorisation framework and supporting directives and/or procedures for HR and Payroll functions.	Closed	2023 May 24: Completed. 28 Feb 23: Policies done, ready to commence with Directives. CEO delegations relating to OD done – see attached.	2023 May 24: Evidence provided of suitable approval delegations - policy/procedures covered by 224 - validated. 23 February 2023: Signature and Other Authorisations relating to Shire of Ashburton Organisational Development" provided, however, this does not satisfy the recommendation.	Validated by Moore Australia
01-Feb-23	Moore Australia	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	Manager Organisational Development	HR reporting to ELT has historically been done via a dashboard. Due to lack of capacity, data integrity and especially lack of appropriate software to provide automated and accurate analytics, we have been unable to provide this level of reporting. Reporting is however provided to the CEO and ELT (where required) relating to onboarding survey data, exit data and analysis, employee engagement survey results, training completion reports, Performance Improvement Plans, Workplace Investigations and our annual Performance Review Process (PRP) reporting. In addition, the Manager Organisational Development has formed an LG network with other HR teams for benchmarking purposes. Examples of this are understanding how other Councils recognise and reward their staff, gaining insight into how other Councils (at national level) perform their Workplace Health and Safety function and salary benchmarking for Managers and Executive. Manager Organisational Development has regular scheduled meetings with Shire CEO and has KPI's that aligns with the Shire's strategic community plan. This follows through to the team. All HR team members are experienced HR practitioners and members of the Australian Institute of Human Resources to ensure skills are current and they stay abreast of market and legislative changes. Each Advisor is assigned to a particular stakeholder	Incorporate performance measurement and reporting requirements/processes in the Human Resources and Payroll Management Framework.	Not Due	22 Sep 2023 SOA IA Await Definitive system implementation for HR/OD analytics and reporting, however, the following information is already reported to our CEO, which he has access to: OD team NPS service scores and feedback, Market insight, WHS, PRP, eLearning status, onboarding survey data, exit survey data, leave accruals, employee engagement survey data. Happy to show you these. SOA IA 25 Aug 2023 Waiting on Altius Payroll 2023 July 4: As previously mentioned, to action next year – include in 2023/2 budget – not for this FY 2023 May 24: Using existing data, which the CEO has access to for monthly reporting (EAP, EES, Exit, Onboarding, Incidents, Leave Accruals, PRP and Workers Comp). ELT receives a weekly Incident Management Report. Request for new workforce planning software submitted to ICT Committee and budget proposal submitted for 2023/24. Have been working with Pulse for a while on enhancement requests relating to their analytics capability.	SOA IA 25 Aug 2023 In Progress 2023 May 24: In progress.	In Progress
01-Feb-23	Moore Australia	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	Manager Organisational Development	Our HR practices have evolved over the last 12 months. This means we continue to implement new and better practices as part of our business process improvement initiatives. The auditors asked the team to provide current procedures for them to audit against, however, due to the frequent pace of change relating to practices and procedures, these audits were performed against practices that were not in place, relevant to each identified employee. There was therefore a mismatch between the procedure followed by employee and current practice. In addition, we used a step-change approach for the introduction of our Pulse modules and therefore must mainly rely on manual information saved on each employee file (for any historical information). We have subsequently discovered that some of the previous team stored information in email instead of using appropriate record-keeping procedures. Once Pulse modules have all been bedded down, we will be able to pull analytics in support of future audits. Since the audit, we have implemented new onboarding and exit checklists, already in use. We recognise the critical importance of internal controls, and we are confident that future audits will be easier managed as we have already implemented multiple procedures to mitigate future risk. + Manager Finance	Develop, approve and implement a comprehensive Workforce Plan, Recruitment and Retention Strategy, Human Resources and Payroll Management Framework, including associated policies and procedures.	Not Due	22 Sep 2023 SOA IA Major progress made iro internal controls – ongoing effort as we identify gaps SOA IA 25 Aug 2023 With governance department. Gov Dept is busy with directives and procedure reveiws 2023 July 4: As previously mentioned, to action next year – include in 2023/2 budget – not for this FY 2023 May 24: OD policy/directive review has commenced. Cost for WFP included in 2023/24 budget.	SOA IA 25 Aug 2023 In Progress 2023 May 24: In progress.	In Progress

SOA IA 22 Sep 2023　　**Shire of Ashburton**

IA											
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Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
01-Feb-23	Moore Australia	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	Manager Organisational Development	Agreed	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.	Overdue	**22 Sep 2023 SOA IA** Progress slower than anticipated due to other pressing priorities **SOA IA 25 Aug 2023** With governance department. Gov Dept is busy with directives and procedure 2023 July 4: Busy with Directive review. Offboarding Checklist already in place. 2023 May 24: OD policy/directive review has commenced. Pulse Offboarding Module implementation in 2023/24 FY 28 Feb 23: Ready to review OD Directives – await go ahead and access from Governance. Checklist developed in use – attached.	**SOA IA 25 Aug 2023** In Progress 2023 May 24: In progress. 28 Feb 23: In progress.	**In Progress**
01-Feb-23	Moore Australia	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	Manager ICT	Agreed. Risk rating should be medium to high due to the significant risk relating to cyber security and potential breaches.	Conduct an audit of SynergySoft access and remove unauthorised access.	Overdue	**25 July 2023**-Procedure has been drafted. Still to be reviewed. Regularly reoccuring task has been set 2023 May 24: A business case for new workforce planning software has been presented to the ICT Committee - outcome yet to be determined. Cost of this software has been included in the proposed 2023/24 budget.	**25 July 2023 SOA IA -** Remains In Progress 2023 May 24: In progress.	**In Progress**
01-Feb-23	Moore Australia	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	Manager ICT	Agreed. Risk rating should be medium to high due to the significant risk relating to cyber security and potential breaches.	Incorporate the regular review, monitoring and maintenance of system access for all Shire information system in the Cybersecurity Framework.	Overdue	**25 July 2023**-Procedure has been drafted. Still to be reviewed. Regularly reoccuring task has been set	**25 July 2023 SOA IA -** Transferred to In Progress	**In Progress**

SOA IA 22 Sep 2023

Shire of Ashburton

OAG									Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Topic	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia/ SOA IA Comment	Status After Assessment
30-Jun-16	OAG	Financial	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		Closed	Not provided	28 Feb 23: Ratios no longer required to be reported - recommendation closed.	Validated by Moore Australia
30-Jun-17	OAG	Financial	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	Medium	Not identified	Not identified		Closed	Not provided	28 Feb 23: Ratios no longer required to be reported - recommendation closed.	Validated by Moore Australia
30-Jun-18	OAG	Financial	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		Closed	Not provided	28 Feb 23: Ratios no longer required to be reported - recommendation closed.	Validated by Moore Australia
30-Jun-19	OAG	Financial	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	Manager Finance	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.		Closed	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.	Validated by Moore Australia
30-Jun-19	OAG	Financial	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	Manager Finance	Investigate current market value based on latest Valuer General information	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	Overdue	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

SOA IA 22 Sep 2023

Shire of Ashburton

OAG								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Topic	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia/ SOA IA Comment	Status After Assessment
30-Jun-19	OAG	Financial	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	Manager Organisational Development	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.		Closed	Not provided	7 September 2022 - Evidence received indicating that this done on a regular basis through information provided to Directors and Managers.	Validated by Moore Australia
30-Jun-19	OAG	Financial	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	Manager Governance	Review Governance Procedures relating to Related Party Declarations		Closed	Not provided	Jasmine provided evidence on 24 October 2022	Validated by Moore Australia
30-Jun-20	OAG	Financial	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	Manager Organisational Development	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.		Closed	Not provided	7 September 2022 - Evidence received indicating that this done on a regular basis through information provided to Directors and Managers.	Validated by Moore Australia
30-Jun-20	OAG	Financial	Related party declarations	Management should implement procedures to ensure all KMP declarations are completed and returned in a timely manner.	Medium	Manager Governance	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.		Closed	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	28 Feb 23: As per mgmt comments. Completed.	Validated by Moore Australia
30-Jun-20	OAG	Financial	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	Manager Finance	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.	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. 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.	Overdue	Not provided	No evidence provided	Not Started
30-Jun-20	OAG	Financial	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	Manager Finance	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.	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. 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.	Overdue	Not provided	No evidence provided	Not Started

SOA IA 22 Sep 2023

Shire of Ashburton

OAG									Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Topic	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia/ SOA IA Comment	Status After Assessment
30-Jun-20	OAG	Financial	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	Manager Finance	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.	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. 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.	Overdue	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
30-Jun-21	OAG	Financial	AASB 15 and AASB 1058 revenue recognition	The Shire should ensure that every grant is reviewed for its compliance with the relevant accounting standards. The assessment should be properly documented and readily available for review by audit.	High	Manager Finance	A review of the shire's contract liabilities transactions, with RSM, identified a number of incorrect transactions included in the prior years audited statements that had not been correctly assessed under accounting standard AASB15 and AASB1058. These transactions have been re-classified and resulted in re-instatements for the 2019 and 2020 financial years. An assessment of revenue classified as a contract liability against the applicable accounting standard to be reviewed and include the recording of the evaluation of assessment.	The Shire should ensure that every grant is reviewed for its compliance with the relevant accounting standards. The assessment should be properly documented and readily available for review by audit.	Not Due			Not Started
30-Jun-21	OAG	Financial	Incorrect depreciation rates	We recommend that a full review of the full asset group to ensure compliance with accounting policy and recognise the relevant depreciation expenses in FY22.	High	Manager Finance	A review of the "Onslow Airport Assets" fair value report completed in 2018 identified annual depreciation on one of the components was omitted from the report. Since 2018 an annual depreciation rate of 1.6% has been applied. The depreciation calculation methodology has been reviewed and a rate of 1.76% calculated. An adjustment for the under depreciation on the "Onslow Airport Assets" will be included in FY22.	A review of the "Onslow Airport Assets" fair value report completed in 2018 identified annual depreciation on one of the components was omitted from the report. Since 2018 an annual depreciation rate of 1.6% has been applied. The depreciation calculation methodology has been reviewed and a rate of 1.76% calculated. An adjustment for the under depreciation on the "Onslow Airport Assets" will be included in FY22.	Overdue			Not Started
30-Jun-21	OAG	Financial	Payroll controls	We recommend the Shire to: 1. Ensure that evidence of changes to the employee master file data are matched to the audit trail report as part of an independent review process; 2. Ensure that officers with a role to independently review changes in master file data do not also have the ability to modify master file data; 3. Implement a procedure to produce audit trail reports from SynergySoft, which are independently reviewed by an independent officer; and 4. Consideration be given to developing appropriate segregation of duties around payroll processes.	High	Manager Finance	A number of increase control measures have been implemented as part of the payroll review process, including the action of independent reviews of amendments to payroll Masterfile data. Review of payroll processes and procedures to be reviewed and documented, including addressing the above matters raised.	A number of increase control measures have been implemented as part of the payroll review process, including the action of independent reviews of amendments to payroll Masterfile data. Review of payroll processes and procedures to be reviewed and documented, including addressing the above matters raised.	Not Due			Not Started
30-Jun-21	OAG	Financial	Rehabilitation provision	The Shire should ensure that all valuations are reviewed and processed in the financial report in the financial year which they relate to.	High	Manager Waste Services	The waste rehabilitation provision had not been included in prior financial years, despite having a report in 2017 from an independent valuer. A provision has now been recognized which resulted in re-instatements for the 2019 and 2020 financial years. The adjustment for rehabilitation provision is now forming part of the end of financial year process.	The waste rehabilitation provision had not been included in prior financial years, despite having a report in 2017 from an independent valuer. A provision has now been recognized which resulted in re-instatements for the 2019 and 2020 financial years. The adjustment for rehabilitation provision is now forming part of the end of financial year process.	Overdue	SOA IA 25 Aug 23 ASK (Consultant) issued TOM PRICE AND PARABURDOO LANDFILL: CLOSURE COST ESTIMATE dated 27 June 2023.	SOA IA 25 Aug 23 Transfered to In Progress	In Progress
30-Jun-21	OAG	Financial	Legal expenses accruals	The Shire should develop procedures to assist with identification and accrual of invoices received after balance date, which relate to the prior year.	Medium	Manager Finance	The Shire has a number of legal matters that are in progress each year, in particular in respect to Wittenoom matters. These have previously been reflected as operating expenditure in the year that the accounts have been paid. This matter was discussed with RSM, where it was agreed to reflect ongoing and current legal matters as an accrued legal expense. A review of legal expenses is now forming part of the end of financial year process.	The Shire has a number of legal matters that are in progress each year, in particular in respect to Wittenoom matters. These have previously been reflected as operating expenditure in the year that the accounts have been paid. This matter was discussed with RSM, where it was agreed to reflect ongoing and current legal matters as an accrued legal expense. A review of legal expenses is now forming part of the end of financial year process.	Not Due			Not Started
30-Jun-21	OAG	Financial	General journal review	We recommend that all manual journals raised undergo independent review from a staff member different from the one who raised the journal.	High	Manager Finance	Journals prepared by the Finance Manager are now reviewed by the Financial Accountant.	Journals prepared by the Finance Manager are now reviewed by the Financial Accountant.	Not Due			Not Started

SOA IA 22 Sep 2023

Shire of Ashburton

OAG										Current Review Date:		
Date of Report	Auditor	Audit Topic	Finding Topic	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia/ SOA IA Comment	Status After Assessment
30-Jun-21	OAG	Financial	Regular review of policies and procedures	We recommend that the Shire review outdated policies and procedures, identifying those that require immediate action and establish a process to monitor the review.	Medium	Manager Governance	A review of Council's policies has commenced and is being presented to Council in a staged approach for endorsement.	We recommend that the Shire review outdated policies and procedures, identifying those that require immediate action and establish a process to monitor the review.	Overdue	25 Aug 23 SOA IA ENG08 Bush Fire Policy will be revoked when the implementation of the Bush Fire Brigades Local Law is completed. This will be submitted to the November Council meeting (due to the election caretaker period commencing 31 August 2023). A directive will be developed to document the review process as part of the directive review commencing September 2023. 2023 May 29: All policies have been reviewed with the exception of ENG08 Bush Fire Policy which will be revoked when the implementation of a Bush Fire Brigades Local Law is completed (anticipated in August 2023). The new policy template sets out the due date for the review of each policy and the Shire maintains a Policy Register. A directive will be developed to document the review process.	25 Aug 23 SOA IA In Progress 2023 May 29: In progress.	In Progress
30-Jun-21	OAG	Financial	Review of property values input into SynergySoft	The Shire should implement an independent review system, to ensure all Landgate valuations are correctly entered into the SynergySoft. This will ensure Landgate valuation reports always reconcile with SynergySoft	Medium	Manager Finance	Staff have been working through investigating and correcting previous period property values variances. Workflow practices to be amended to include an independent reviewer and frequent balancing to documents provided by Landgate.	The Shire should implement an independent review system, to ensure all Landgate valuations are correctly entered into the SynergySoft. This will ensure Landgate valuation reports always reconcile with SynergySoft	Overdue			Not Started
30-Jun-21	OAG	Financial	Fees and charges cut-off	We recommend that management formalise the review of invoices processed after year-end to ensure that all invoices related to the audited financial year are captured and accurately recognised.	Medium	Manager Finance	Airport landing fees income received in July for the prior year was not identified and included in accrued income. A review of fees and charges received in July and August now forms part of the end of financial year process.	We recommend that management formalise the review of invoices processed after year-end to ensure that all invoices related to the audited financial year are captured and accurately recognised.	Not Due			Not Started
30-Jun-21	OAG	ITGC	Network Access Management	The Shire should: Develop, document, and implement access management policies / procedures that should include: o Onboarding & offboarding of users, including privileged and generic accounts o Privileged and generic account management o Deactivate inactive/dormant accounts Ensure new user provisions are adequately documented and appropriate management approval is received before account creation Perform regular regular privilege user access reviews to ensure appropriate access is maintained Perform regular user access review to ensure terminated users is removed timely and identify and remove redundant or dormant accounts.	Medium	Manager ICT	A recent internal audit has identified the requirement for the review and development of several plans, including Cybersecurity Framework. Recommendations to be incorporated into the reviewed Cybersecurity Framework and will include access management principals. Operating procedures to be develop and aligned to the framework and include workflow and record keeping requirements for new, terminated and change in user accounts.	The Shire should: Develop, document, and implement access management policies / procedures that should include: o Onboarding & offboarding of users, including privileged and generic accounts o Privileged and generic account management o Deactivate inactive/dormant accounts Ensure new user provisions are adequately documented and appropriate management approval is received before account creation Perform regular privilege user access reviews to ensure appropriate access is maintained Perform regular user access review to ensure terminated users is removed timely and identify and remove redundant or dormant accounts.	Not Due	25 July 2023 - Procedure has been drafted. Still to be reviewed. Regularly reoccuring task has been set	25 July 2023 SOA IA - Transferred to In Progress	In Progress
30-Jun-21	OAG	ITGC	SynergySoft Financial Application Access Management	The Shire should: Document, review, approve and implement an access management policy that should include: o Onboarding & offboarding of users, including privileged and generic accounts o Generic account management o User access review requirements Ensure new user provisions are adequately documented and appropriate management approval is received before account creation Regularly review user access to the SynergySoft application to ensure terminated users are disabled timely. Ensure SoD requirements and controls are appropriately defined and implemented for the SynergySoft application.	High	Manager ICT	A recent internal audit has identified the requirement for the review and development of several plans, including Cybersecurity Framework Recommendations to be incorporated into the reviewed Cybersecurity Framework and will include access management principles for SynergySoft. Operating procedures to be develop and aligned to the framework.	The Shire should: Document, review, approve and implement an access management policy that should include: o Onboarding & offboarding of users, including privileged and generic accounts o Generic account management o User access review requirements Ensure new user provisions are adequately documented and appropriate management approval is received before account creation Regularly review user access to the SynergySoft application to ensure terminated users are disabled timely. Ensure SoD requirements and controls are appropriately defined and implemented for the SynergySoft application.	Not Due	25 July 2023 - Procedure has been drafted. Still to be reviewed. Regularly reoccuring task has been set	25 July 2023 SOA IA - Transferred to In Progress	In Progress

SOA IA 22 Sep 2023 **Shire of Ashburton**

OAG								Current Review Date:			
Date of Report	Auditor	Audit Topic	Finding Topic	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia/ SOA IA Comment	Status After Assessment
30-Jun-21	OAG	ITGC	IT Governance - Standards, Policies & Procedures	The Shire should: Develop, document, and publish policies / procedures / guidelines / governance documents as required and ensure these documents are appropriately governed Periodically review and endorse all Shire policies / procedures / governance documents ensuring they have a documented review frequency Define, document, and implement a risk management framework that outlines key risk management processes Design and implement the BCP and IT DRP to align with the Shire's recovery requirements (i.e., Recovery scenarios, processes, and timeframes). To help maintain the effectiveness of these plans it should be regularly reviewed and appropriately tested. The IT DRP tests should be used to confirm key IT systems and services can be recovered in accordance with the agreed recovery requirements.	Medium	Manager ICT	A recent internal audit has identified the requirement for the review and development of several plans, including. Shire's Business Continuity Management Arrangements ICT Disaster Recovery Plan Cybersecurity Framework The Shire has made a commitment to review and develop the above-mentioned documents, incorporating the required standards as well as developing and documenting processes and procedures.	The Shire should: Develop, document, and publish policies / procedures / guidelines / governance documents as required and ensure these documents are appropriately governed Periodically review and endorse all Shire policies / procedures / governance documents ensuring they have a documented review frequency Define, document, and implement a risk management framework that outlines key risk management processes Design and implement the BCP and IT DRP to align with the Shire's recovery requirements (i.e., Recovery scenarios, processes, and timeframes). To help maintain the effectiveness of these plans it should be regularly reviewed and appropriately tested. The IT DRP tests should be used to confirm key IT systems and services can be recovered in accordance with the agreed recovery requirements.	Not Due			Not Started
30-Jun-21	OAG	ITGC	Network Security Management	The Shire should: Develop, document, review and implement a security / vulnerability assessment policy / procedure which contains the requirement to periodically perform vulnerability assessments and periodic penetration (security) testing Define, document, and implement a process for performing periodic reviews of firewall event logs and updating firewall rules accordingly.	Medium	Manager ICT	A recent internal audit has identified the requirement for the review and development of the Shire's Cybersecurity Framework and supporting operating procedures that align with the WA Government Cybersecurity Policy and the Australia Government Information Security Manual. The framework will incorporate risk assessments, monitoring, testing, and reporting requirements, which will be included in operating procedures	The Shire should: Develop, document, review and implement a security / vulnerability assessment policy / procedure which contains the requirement to periodically perform vulnerability assessments and periodic penetration (security) testing Define, document, and implement a process for performing periodic reviews of firewall event logs and updating firewall rules accordingly.	Not Due	**25 July 2023** - Procedure has been drafted. Still to be reviewed. Regularly reoccuring task has been set	**25 July 2023 SOA IA** - Transferred to In Progress	In Progress
30-Jun-21	OAG	ITGC	Physical and Environmental Security Management	The Shire should: Define and document a datacentre access policy / procedure which includes the requirements to periodically perform access reviews to ensure staff are only allowed access to the datacentre based on business needs Investigate and implement appropriate physical security measures to protect against unauthorised access and modification, such as access and operation logs Investigate and implement appropriate environmental measures to protect physical sites and the data centre against environmental threats and damage. Remove potentially flammable materials from the datacentre. Document and maintain a datacentre operator logbook to record any significant events/incidents in the Data Centre and corrective action taken to solve issues.	Medium	Manager ICT	The physical security of key assets (including server rooms) has been identified as a finding within a recent Cybersecurity audit. Security measures and access resctrictions to be reviewed and incorporated into the Shire's Cybersecurity Framework and implemented. This will include the monitoring and reporting of approved security measures.	The Shire should: Define and document a datacentre access policy / procedure which includes the requirements to periodically perform access reviews to ensure staff are only allowed access to the datacentre based on business needs Investigate and implement appropriate physical security measures to protect against unauthorised access and modification, such as access and operation logs Investigate and implement appropriate environmental measures to protect physical sites and the data centre against environmental threats and damage. Remove potentially flammable materials from the datacentre. Document and maintain a datacentre operator logbook to record any significant events/incidents in the Data Centre and corrective action taken to solve issues.	Not Due	**25 July 2023** - Reviewing possibilities	**25 July 2023 SOA IA** - Transferred to In Progress	In Progress
30-Jun-21	OAG	ITGC	Change Management	The Shire should consider: Developing, implementing, and endorsing a change management policy to ensure that changes are appropriately requested, logged, approved, and tested. Create a change register to track and monitor all changes made to the Shire's IT infrastructure Ensuring all changes are adequately documented containing: o Approvals o Implementation testing o Backout plans o Post implementation reviews.	Medium	Manager ICT	The recommendations will be included in the review and development of the Shire's Cybersecurity Framework. The framework will incorporate risk assessments, approvals, monitoring, testing, and reporting requirements, which will be included in operating procedures	The Shire should consider: Developing, implementing, and endorsing a change management policy to ensure that changes are appropriately requested, logged, approved, and tested. Create a change register to track and monitor all changes made to the Shire's IT infrastructure Ensuring all changes are adequately documented containing: o Approvals o Implementation testing o Backout plans o Post implementation reviews.	Not Due	**25 July 2023** - Procedure has been drafted. Still to be reviewed.	**25 July 2023 SOA IA** - Transferred to In Progress	In Progress
30-Jun-21	OAG	ITGC	Password Management	The Shire should: Develop, document, and publish an appropriate password policy, that aligns with industry best practice, to govern password configuration and management. Assess and configure appropriate password parameters within the network.	Medium	Manager ICT	The shire has recently amended the password configuration to align with industry best practice of 6. The review and development of the Shire's Sybersecurity Framework will incorporate password configuration principals and standards. Operating procedures to be reviewed and aligned to revised framework	The Shire should: Develop, document, and publish an appropriate password policy, that aligns with industry best practice, to govern password configuration and management. Assess and configure appropriate password parameters within the network.	Overdue	**25 July 2023** - Procedure has been drafted. Still to be reviewed.	**25 July 2023 SOA IA** - Transferred to In Progress	In Progress

SOA IA 22 Sep 2023

Shire of Ashburton

| OAG | | | | | | | | | Current Review Date: | | | |

Date of Report	Auditor	Audit Topic	Finding Topic	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia/ SOA IA Comment	Status After Assessment
30-Jun-22	OAG	Financial	Fair Value of Infrastructure, land and building Assets - Frequency of Valuations	The Shire should consider implementing as part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of Infrastructure, land and building assets. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Measurements. This process is to ensure that the Shire's infrastructure, land and buildings assets are recoded at fair value in compliance with AASB 13 Fair Value Measurement and the Regulations. This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors which may indicate that the fair value of relevant assets is likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.	High	Manager Finance	Revaluations are carried out in accordance with the legislation requirements in place from time to time and adjusted to ensure the fair value of any asset in each class reflects the appropriate carrying amount. In accordance with legislation requirements Infrastructure assets are scheduled for revaluations in the 2023 Financial year. Process to be determined for the AASB 13 fair value measurement to be applied annually for future years	The Shire should consider implementing as part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of Infrastructure, land and building assets. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Measurements. This process is to ensure that the Shire's infrastructure, land and buildings assets are recoded at fair value in compliance with AASB 13 Fair Value Measurement and the Regulations. This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors which may indicate that the fair value of relevant assets is likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.	Overdue			Not Started
30-Jun-22	OAG	Financial	Recognition of depreciation of current year fixed assets additions	The Shire should review the asset management procedures to ensure timely recording of newly acquired assets and ensure accuracy of records in the asset register based on the underlying acquisition records.	High	Manager Finance	An error had occurred with the data entry of assets additions. This resulted in depreciation not being correctly calculated from the actual addition date. End of year process to be reviewed to ensure accuracy of additions and correct depreciation applied.	An error had occurred with the data entry of assets additions. This resulted in depreciation not being correctly calculated from the actual addition date. End of year process to be reviewed to ensure accuracy of additions and correct depreciation applied.	Overdue			Not Started
30-Jun-22	OAG	Financial	Fixed Asset Depreciation Rates	The Shire should conduct a full review of the FAR to verify that the depreciation rates are consistent with the Shire's depreciation policy. The review should also include an evaluation of the asset's useful life.	High	Manager Finance	A full review of depreciation rates will be conduction in FY23 and will utilise the infrastructure valuation report due by 30 June 2023. This valuation report containing useful life and valuation will form a major part of the depreciation rates assessment.	The Shire should conduct a full review of the FAR to verify that the depreciation rates are consistent with the Shire's depreciation policy. The review should also include an evaluation of the asset's useful life.	Overdue			Not Started
30-Jun-22	OAG	Financial	Procurement obtaining quotations	For purchases below the tender threshold, management should ensure that sufficient quotes are obtained and evidenced in accordance with the Shire's purchasing policy and procedures. If instances arise where the City is unable to obtain the required number of quotations, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.	Medium	Senior Procurement Officer	Requirements to adhered to purchase policy to be enforced to staff. Systems to be reviewed to audit purchase orders and address and issues of no-compliance.	For purchases below the tender threshold, management should ensure that sufficient quotes are obtained and evidenced in accordance with the Shire's purchasing policy and procedures. If instances arise where the City is unable to obtain the required number of quotations, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.	Overdue	SOA IA 25 Aug 2023 Procurement are notified by email for all requisitions raised over $10k (including GST). All purchases are then checked, if any issues are identified the requesting officer and authorising officer are both contacted, with the reason of the issue. For purchases below $10k Procurement do weekly checks for the previous week, requesting information if required. See PO Report	22 Sep 2023 SOA IA Transfer Back to Inprogress. DCS informed external auditors need to confirm before the issue is closed 25 Aug 2023 SOA IA Transferred to Completed	In Progress
30-Jun-22	OAG	Financial	Outstanding Employee debts	The Shire should review the current debt recovery process to ensure timely follow-up of overdue employee debts and developing a payroll deduction form which meets the requirements of the Act and have each employee complete that form.	Medium	Manager Finance	The shire attempts to recover the listed debts have been unsuccessful. Deductions from payroll is not permitted without the employee's authority. Further advice to be sought regarding legal position for employee contracts containing repayment clauses on relocation amounts and if the shire can automatically enforce this provision and deduct from payroll. The Shire has transferred all electricity accounts from the Shire to the invidual tenants' names, and no longer receives electricity expenses.	The shire attempts to recover the listed debts have been unsuccessful. Deductions from payroll is not permitted without the employee's authority. Further advice to be sought regarding legal position for employee contracts containing repayment clauses on relocation amounts and if the shire can automatically enforce this provision and deduct from payroll. The Shire has transferred all electricity accounts from the Shire to the invidual tenants' names, and no longer receives electricity expenses.	Overdue			Not Started
30-Jun-22	OAG	Financial	Review of Open Purchase Orders (PO)	The current process could be enhanced by putting in some specific measures to address the slow response or lack of response from business owners. Some of the examples of the specific measures for the Shire to consider could be: a. If a PO is >15 months old and has not had any transaction in the past 6 months, then the PO should be closed by default; b. If a PO is >18 months old, then it should be closed by default unless the business provides express request and is approved by the (say) the Director Corporate Services. Although the individual open PO amounts are not material, the enhancement will ensure all old purchase orders are closed promptly and reduces resources in continuous followup.	Low	Senior Procurement Officer	Open purchase orders are reviewed by the authorising officers in May / June as part of the end of financial year and budget process. This process results in a number of inactive purchase orders being closed, with the theory of only leaving current purchase orders active. Some open purchase orders are in relation to major ongoing project spanning over multiple financial years. Systems to be reviewed to incorporate higher level of review / authorisation and record keeping of purchase orders exceeding acceptable timeframes.	Open purchase orders are reviewed by the authorising officers in May / June as part of the end of financial year and budget process. This process results in a number of inactive purchase orders being closed, with the theory of only leaving current purchase orders active. Some open purchase orders are in relation to major ongoing project spanning over multiple financial years. Systems to be reviewed to incorporate higher level of review / authorisation and record keeping of purchase orders exceeding acceptable timeframes.	Overdue			Not Started

SOA IA 22 Sep 2023

Shire of Ashburton

OAG								Current Review Date:				
Date of Report	Auditor	Audit Topic	Finding Topic	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia/ SOA IA Comment	Status After Assessment
30-Jun-22	OAG	ITGC	Risk management	The Shire should: Define, document, and implement an IT risk management policy and/or procedure Create an IT risk register and use it to track/manage newly identified and existing risks. It should also detail their mitigating controls and resolution status.	Medium	Manager ICT	A recent internal audit has identified the requirement for the review and development of several plans, including Cybersecurity Framework. Recommendations have been incorporated into the reviewed Cybersecurity Framework including assessment of Risk. The document is in its final review to ensure it meets all applicable standards, best practices and matters raised within the audit process Operating procedures to be developed and aligned to the frameworks and include workflow and record keeping requirements for An internal audit road map 2023-2026 has been developed and includes implementing Risk Management Framework ISO 31000, including develop / update operational risk registers. This will include IT Risk Management.	The Shire should: Define, document, and implement an IT risk management policy and/or procedure Create an IT risk register and use it to track/manage newly identified and existing risks. It should also detail their mitigating controls and resolution status.	Not Due			Not Started
30-Jun-22	OAG	ITGC	Human resources employee list	The Shire should investigate HR's inability to provide a full employee list and implement an appropriate solution to track who is employed at the Shire.	Medium	Manager Organisational Development	Human Resource systems to be investigated for Organisation Development department to be able to maintain an up-to-date employee listing. Processes and procedures to be development to audit against payroll and IT listings data.	Human Resource systems to be investigated for Organisation Development department to be able to maintain an up-to-date employee listing. Processes and procedures to be development to audit against payroll and IT listings data.	Not Due	**25 July 2023**-This is incorrect as HR has always been able to pull / provide an employee list - very confused when I heard of this approximately 1 week ago only. Recently provided full, up to date employee list to ICT in support of OAG audit. See attached. Confirming again that the below is in place (and always have been) and not an issue as OD has always been able to provide an employee list either directly or via payroll. As commented, the information provided by the Shire to the auditors were incorrect (not sure by whom). It was not provided by OD.	**SOA IA 25 July 2023** Status Changed to In Progress Based on email dated 25 July from OD to IA, issue remains disputed and need external auditors confirmation on the basis of issue and expectation on (agreed) management comment. "I was only made aware of "Process and Procedures to be development to audit against payroll and IT listing data" outcome about a week ago and not sure what is expected here. It sounds like a payroll and IT action, but happy to be guided by you. Feel free to arrange a meeting so we can discuss, if required."	In Progress
30-Jun-22	OAG	ITGC	Business continuity management	The Shire should: Define, document and publish a backup policy Develop, document, test and publish a Disaster Recovery Plan and IT Business Continuity Plan Develop, document and publish an Incident Response Plan. Periodically review the above mentioned plans to ensure that they are relevant and adequate to support the Shire's operations.	Medium	Manager ICT	A recent internal audit has identified the requirement for the review and development of several plans including. Business Continuity Management Arrangements ICT Disaster recovery Plan Cybersecurity Framework. The Shire has made a commitment to review and develop the above-mentioned documents, incorporating the required standards as well as developing and documenting processes and procedures. The Cybersecurity Framework document has been prepared and is in its final review to ensure it meets all applicable standards, best practices and matters raised within the audit process. Business Continuity Plans and ICT disaster recovery plan is scheduled to commence development shortly.	The Shire should: Define, document and publish a backup policy Develop, document, test and publish a Disaster Recovery Plan and IT Business Continuity Plan Develop, document and publish an Incident Response Plan. Periodically review the above mentioned plans to ensure that they are relevant and adequate to support the Shire's operations.	Not Due			Not Started

Agenda Item 6.1 - Attachment 2

Follow-up Report - Internal Audit Log - 22 September 2023

INTERNAL AUDIT REPORT TO ARMC

STATUS OF AUDIT LOG AGENDA PAPER

SHIRE OF ASHBURTON

22 September 2023

Page | 1 Internal Audit – Shire of Ashburton

Contents

Page | 2 Internal Audit – Shire of Ashburton

Recommendation

Audit and Risk Management Committee (**"ARMC"**)

- note the status of the Shire's Audit Log, including *Not Started, In-Progress* and *Overdue* recommendations (Please *refer annexure 1- Table 1, 2 and 3 under audit log section*) and supported full Audit Log attached; and

- note the status of the **High-Risk** and **Overdue** recommendations per audit topic and status of each recommendation. (Please *refer annexure 2)*

Introduction

Internal Auditor (SOA IA) has conducted follow up internal audit on audit log covering findings reported by internal audits and auditor general of WA. This report covers from 25th July 2023 to 22nd September 2023.

This is the third Audit Log update by the SOA IA.

Executive Summary

Within this report we have provided the following for your information:

a) Issues that have been closed since last report.

- Director Corporate Services assumed the responsibility as the officer responsible for fraud controls by his email dated 24th August 2023. Basis of this change is that the agreed action mentioned on the audit log to make Internal Auditor responsible for fraud controls is not in compliance with Internal Audit Charter as Internal Auditor cannot be held responsible for a management responsibility - design, implementation or operation of any control including fraud related controls.

- The procurement department together with governance department has configured attain system to record exercise of delegation of authority. This has contributed to the improvement showing under the procurement as validated 22 September 2023.

- The ELT has considered, and a business case has been approved with budget 2023/24 for new record keeping system. New system has considered to capture published social media and website copy as recommended in audit report. Also, training timeframes and new continuous improvement plan has been established for record keeping. Risk assessment for identifying record keeping terms has also been established. This has contributed to improvements showing under the record keeping as validated 22 September 2023.

- Drafting directive for building permit process and ready for ELT approval. This has contributed to improvements showing under the Building Permit Application Process as validated 22 September 2023.

b) Issues that are yet to be closed.

There are 160 issues pending to close over various processes as of 22nd Sep 2023 (173 as of 25th July 2023). The significant items which have categorised from "Not Started" to "In Progress" on this repot includes:

- Consultation report on waste facility for quantifying rehabilitation provisioning;
- Drafting directives related to building services;
- Further strengthening record keeping controls; and
- Initiating RFQ process for implementation of Risk Management.

c) Below table shows the responses received by internal audit for the request sent on 15 September 2023 requesting updated status.

S/N	Position	Date Response Received
1	Manager Governance	15 Sep 2023
2	Manager Finance	No response received
3	Manager ICT	Manager ICT Position Vacant. Director Corporate Services responded.
4	Executive Manager LPRS	18 Sep 2023
5	Senior Procurement Officer	15 Sep 2023
6	Manager Organizational Development	18 Sep 2023

Serious Internal Audit Concerns

None

Audit Log

Within this report we have provided the following for your information:

a) Summary of the log relating **High-Risk** and **Overdue** (Please see annexure 1)

Annexure 1 - Summary Audit Log Status

Table 1: Status of Audit Log Items per Internal Audit Topic

Internal Audit Topics	Not Started		In Progress		Validated		Total Item		Total Open		Open High Risk	Open Medium Risk	Open Low Risk	Overdue High Risk	Overdue Medium Risk	Overdue Low Risk
	22 Sep	25 July	22 Sep	25 July	22 Sep	25 July	22 Sep	25 July	22 Sep	25 July	22 Sep	22 Sep	22 Sep	22 Sep	22 Sep	22 Sep
Review of 2019 FMR	0	0	4	4	0	0	4	4	0	4	1	3	N/A	1	3	N/A
Procurement	2	2	5	6	16	15	23	23	7	8	2	5	N/A	2	4	N/A
Risk Management	3	3	12	12	4	4	19	19	15	15	4	N/A	4	N/A	3	2
Grants Management	10	10	0	0	1	1	11	11	10	10	N/A	6	4	N/A		N/A
Records Management [21]	2	2	3	6	10	7	15	15	5	8	2	3	N/A	2	2	N/A
Records Management [22]	7	10	6	5	19	17	32	32	13	15	N/A	13	N/A	N/A	10	N/A
Cyber Security	4	4	16	16	3	3	23	23	20	20	8	12	N/A	8	8	N/A
Business Continuity, Disaster Recovery and Incident Management	20	21	3	2	3	3	26	26	23	23	N/A	23	N/A	N/A	2	N/A
Building Permit Application Process	4	8	1	0	21	18	26	26	5	8	N/A	5	N/A	N/A	5	N/A
Contract Management	0	0	7	7	10	10	17	17	7	7	2	5	N/A	2	1	N/A
Fraud and Corruption	15	19	5	1	7	7	27	27	20	20	9	10	1	3	3	N/A
Payroll & HR	1	1	5	5	2	2	8	8	6	6	3	1	2	N/A	1	2
Totals	**68**	**80**	**67**	**64**	**96**	**87**	**231**	**231**	**131**	**144**	**31**	**86**	**11**	**18**	**42**	**4**

Page | 5 Internal Audit – Shire of Ashburton

Table 2: Status of Audit Log Items per OAG Audit

Internal Audit Topics	Not Started		In Progress		Validated		Total Item		Total Open		Open High Risk	Open Medium Risk	Open Low Risk	Overdue High Risk	Overdue Medium Risk	Overdue Low Risk
	22 Sep	25 July	22 Sep	25 July	22 Sep	27 Apr	22 Sep	25 July	22 Sep	25 July	22 Sep	22 Sep	22 Sep	22 Sep	22 Sep	22 Sep
Financial – 30 June 2016/17/18	0	0	0	0	3	3	3	3	0	0	0	0	0	0	0	0
Financial – 30 June 2019	0	0	1	1	3	3	4	4	1	1	0	1	0	0	1	0
Financial – 30 June 2020	2	2	1	1	2	2	5	5	3	3	0	2	1	0	2	1
Financial – 30 June 2021	7	8	2	1	0	0	9	9	9	9	5	4	0	2	2	0
Financial – 30 June 2022	5	6	1	0	0	0	6	6	6	6	3	2	1	3	2	1
IT General Controls 2021/22	3	3	7	7	0	0	10	10	10	10	0	0	0	0	1	0
Totals	**17**	19	**12**	10	**8**	8	**37**	37	**29**	29	**8**	**9**	**2**	**5**	**8**	**2**

Page | 6 Internal Audit – Shire of Ashburton

Table 3: Status of All Audit Log Items

Internal Audit Topics	Not Started		In Progress		Validated		Total Item		Total Open		Open High Risk	Open Medium Risk	Open Low Risk	Overdue High Risk	Overdue Medium Risk	Overdue Low Risk
	22 Sep	25 July	22 Sep	25 July	22 Sep	25 July	22 Sep	25 July	22 Sep	25 July	22 Sep	22 Sep	22 Sep	22 Sep	22 Sep	22 Sep
Internal Audit	68	80	67	64	96	87	231	231	131	144	31	86	11	18	42	4
OAG	17	19	12	10	8	8	37	37	29	29	8	9	2	5	8	2
Summary of All Items	85	99	79	74	104	95	268	268	160	173	39	95	13	23	50	6

Page | 7 Internal Audit – Shire of Ashburton

Annexure 2 - High-Risk & Overdue recommendations

Internal Audit

SOA IA 22 Sep 2023

Shire of Ashburton

									Current Review Date:				
	Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
4	22-Apr-21	Moore Australia	Review of FMR	Bank Reconciliations	4. Bank Reconciliations Review and update systems to facilitate compliance with the Finance Manual and agreed documented management actions noted in the FMR.	High	Manager Finance	To be addressed by EOM April 2021.	Evidence of reviews undertaken.	Overdue	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	12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress
6	22-Apr-21	Moore Australia	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	Manager Finance	To be implemented by EOM May 2021.	Examples of checklists implemented and completed.	Overdue	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
18	22-Apr-21	Moore Australia	Procurement	Variations	18. Variations Update KCA 10 Purchasing, Creditors, Procurement and Payments to provide for current requirements in relation to variations and approvals.	High	Manager Finance	Recommendation to be implemented by June 2021 .	Provide updated KCA 10	Overdue	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
64	22-Apr-21	Moore Australia	Records Management	Language Control	64.Language Control Review, improve and update the systems and controls for language control within record keeping systems.	High	Manager Governance	Recommendation to be initiated by EOM April 2021.	Provide evidence on how the Shire ensure language control in systems	Overdue	SOA IA 25 Aug 2023 A directive/procedure will be developed in Q4 of 2023/2024. Records projects have been prioritised to ensure readiness for relocation to an alternative location whilst the new Administration Building is being built. 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.	SOA IA 25 Aug 2023 In Progress 28 Feb 23: As per client progress update. In Progress	In Progress

Page | 8 Internal Audit – Shire of Ashburton

SOA IA 22 Sep 2023   **Shire of Ashburton**

									Current Review Date:				
	Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
65	22-Apr-21	Moore Australia	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	Manager Governance	Recommendation to be initiated by EOM April 2021.	Did the Shire review this? Provide evidence	Overdue	SOA IA 25 Aug 2023 In Progress This project will take approximately 2 years to complete. 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.	SOA IA 25 Aug 2023 In Progress 28 Feb 23: As per client progress update. In Progress	In Progress
105	01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Develop a Cybersecurity Framework and supporting procedures that align with the WA Government Cybersecurity Policy and the Australian Government Information Security Manual	Develop a Cybersecurity Framework and supporting procedures that align with the WA Government Cybersecurity Policy and the Australian Government Information Security Manual	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted.	In Progress
106	01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Have the Cybersecurity Framework endorsed by the ICT Working group and Executive Leadership Team	Have the Cybersecurity Framework endorsed by the ICT Working group and Executive Leadership Team	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
107	01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Have the supporting operating procedures approved by the Director Corporate Services	Have the supporting operating procedures approved by the Director Corporate Services	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
108	01-Nov-22	Moore Australia	Cyber Security	Cyber Security Framework and Supporting Operational Procedures	Communicate the framework and supporting operating procedures to all staff within the organisation	High	Manager ICT	Agreed. Communicate the framework and supporting operating procedures to all staff within the organisation;	Communicate the framework and supporting operating procedures to all staff within the organisation;	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
109	01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Copies of the framework and operating procedures be made available and easily accessible to staff and relevant contractors at induction and ongoing basis;	Copies of the framework and operating procedures be made available and easily accessible to staff and relevant contractors at induction and ongoing basis;	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
110	01-Nov-22	Moore Australia	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	Manager ICT	Agreed. Establish a program of reviewing framework and operating procedures at a minimum every two years.	Establish a program of reviewing framework and operating procedures at a minimum every two years.	Overdue		25 July 2023 SOA IA - No progress update 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
126	01-Nov-22	Moore Australia	Cyber Security	Management of removable media devices (USB and Flash drives) & Trusted Insider Program	Establish a removable media arrangement or policy that outlines the Shires expectation on the use, handling and protection of removable media	High	Manager ICT	Agree in part. Options will need to be discussed with ELT. Incorporate removeable media arrangements into the Cybersecurity Framework	Agree in part. Options will need to be discussed with ELT. Incorporate removeable media arrangements into the Cybersecurity Framework	Overdue	25 July 2023-Still to be determined	25 July 2023 SOA IA - Remains in Progress 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress
127	01-Nov-22	Moore Australia	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	Manager ICT	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	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	Overdue	25 July 2023-Still to be determined	25 July 2023 SOA IA - Remains in Progress 8 February 2023: Cybersecurity Framework is currently being drafted	In Progress

Page | 9 Internal Audit – Shire of Ashburton

SOA IA 22 Sep 2023

Shire of Ashburton

								Current Review Date:				
	Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
186	02-Dec-22	Moore Australia	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	Senior Procurement Officer	Incorporate contract performance management in the Contract Management Directive	Incorporate contract performance management in the Contract Management Directive	Overdue	SOA IA 22 Sep 2023 Drafts resent to Director Community Services for review, Deputy CEO cc'd in also SOA IA 26 Aug 2023 Directive & Procedure is being developed, in Draft stage, yet to be approved by Director before ELT approval. . Feedback from staff received. SOA IA 26 July 2023- Directive & Procedure is being developed, in Draft stage, yet to be approved by Director before ELT approval. No feedback as yet. 2023 July 4: Directive & Procedure is being developed, in Draft stage, yet to be approved by Director before ELT approval. No feedback as yet. 2023 May 23: Directive & Procedure is being developed, in Draft stage, yet to be approved by Director before ELT approval. 2023 April 27: Developing the procedures and review documents, yet to be reviewed by Director and ELT. Progress Update as at 2023 In progress, emails are sent out to project	SOA IA 26 Aug 2023 In Progress SOA IA 26 July 2023 Remains in progress. 2023 July 4: Remains in progress. 2023 May 23: Remains in progress. 2023 April 27: Remains in progress. 28 March 23: Shire in process of developing procedures and Directive.	In Progress
192	02-Dec-22	Moore Australia	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	Senior Procurement Officer	Investigate Contract Management Software to resolve issues with tracking budget and variations, including performance reviews and retention monies	Investigate Contract Management Software to resolve issues with tracking budget and variations, including performance reviews and retention monies	Overdue	22 Sep 2023 Still investigating Software, ICT Group hoping that any new software will be able to incorporate Contract Management. SOA IA 26 Aug 2023 Contract Management Software solutions are still being looked at, in the meantime a request to used Contract Management Forms is to be approved by ELT. Feedback from some staff received. SOA IA 26 July 2023- Contract Management Software solutions are still being looked at, in the meantime a request to used Contract Management Forms is to be approved by ELT. No feedback as yet. 2023 July 4: Contract Management Software solutions are still being looked at, in the meantime a request to used Contract Management Forms is to be approved by ELT. No feedback as yet. 2023 May 23: Contract Management Software solutions are still being looked at, in the meantime a request to used Contract Management Forms is to be approved by ELT	SOA IA 26 Aug 2023 In Progress SOA IA 26 July 2023 Remains in progress. 2023 July 4: Remains in progress. 2023 May 23: Remains in progress. 2023 April 27: Remains in progress. 31 January 2023: No evidence of review.	In Progress
200	01-Feb-23	Moore Australia	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	Manager Governance	Outdated Public Interest Disclosure information and related policies and procedures to be reviewed	Outdated Public Interest Disclosure information and related policies and procedures to be reviewed	Overdue	SOA IA 26 Aug 2023 The Gratuity Policy and Risk Management Policy were reviewed by Council on 13/12/2022. EMP16 Grievance Investigations and Resolution was repealed by Council on 8/11/2022 and is currently being converted into a Directive. The Public Interest Disclosure information on the website and Authorisations Register are currently under review.	SOA IA 26 Aug 2023 Transferred to In Progress	In Progress
215	01-Feb-23	Moore Australia	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	Manager Finance	Reference naming convention to be developed for reoccurring "invoices" and documented in the finance manual.	Reference naming convention to be developed for reoccurring "invoices" and documented in the finance manual.	Overdue			Not Started

Page | 10 Internal Audit – Shire of Ashburton

SOA IA 22 Sep 2023

Shire of Ashburton

					Current Review Date:							
	Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
221	01-Feb-23	Moore Australia	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	Manager Finance	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.	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.	Overdue			Not Started

Page | 11 Internal Audit – Shire of Ashburton

OAG

SOA IA 22 Sep 2023

Shire of Ashburton

								Current Review Date:			
No	Date of Report	Auditor	Audit Topic	Finding Topic	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Overdue Status	Client Progress Update	Moore Australia/ SOA IA Comment	Status After Assessment
14	30-Jun-21	OAG	Financial	Incorrect depreciation rates	We recommend that a full review of the full asset group to ensure compliance with accounting policy and recognise the relevant depreciation expenses in FY22.	High	Manager Finance	A review of the "Onslow Airport Assets" fair value report completed in 2018 identified annual depreciation on one of the components was omitted from the report. Since 2018 an annual depreciation rate of 1.6% has been applied. The depreciation calculation methodology has been reviewed and a rate of 1.76% calculated. An adjustment for the under depreciation on the "Onslow Airport Assets" will be included in FY22.	A review of the "Onslow Airport Assets" fair value report completed in 2018 identified annual depreciation on one of the components was omitted from the report. Since 2018 an annual depreciation rate of 1.6% has been applied. The depreciation calculation methodology has been reviewed and a rate of 1.76% calculated. An adjustment for the under depreciation on the "Onslow Airport Assets" will be included in FY22.	Overdue			Not Started
16	30-Jun-21	OAG	Financial	Rehabilitation provision	The Shire should ensure that all valuations are reviewed and processed in the financial report in the financial year which they relate to.	High	Manager Waste Services	The waste rehabilitation provision had not been included in prior financial years, despite having a report in 2017 from an independent valuer. A provision has now been recognized which resulted in re-instatements for the 2019 and 2020 financial years. The adjustment for rehabilitation provision is now forming part of the end of financial year process.	The waste rehabilitation provision had not been included in prior financial years, despite having a report in 2017 from an independent valuer. A provision has now been recognized which resulted in re-instatements for the 2019 and 2020 financial years. The adjustment for rehabilitation provision is now forming part of the end of financial year process.	Overdue	SOA IA 25 Aug 23 ASK (Consultant) issued TOM PRICE AND PARABURDOO LANDFILL: CLOSURE COST ESTIMATE dated 27 June 2023.	SOA IA 25 Aug 23 Transfered to In Progress	In Progress
29	30-Jun-22	OAG	Financial	Fair Value of Infrastructure, land and building Assets - Frequency of Valuations	The Shire should consider implementing as part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of infrastructure, land and building assets. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Measurements. This process is to ensure that the Shire's infrastructure, land and buildings assets are recoded at fair value in compliance with AASB 13 Fair Value Measurement and the Regulations. This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors which may indicate that the fair value of relevant assets is likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.	High	Manager Finance	Revaluations are carried out in accordance with the legislation requirements in place from time to time and adjusted to ensure the fair value of any asset in each class reflects the appropriate carrying amount. In accordance with legislation requirements infrastructure assets are scheduled for revaluations in the 2023 Financial year. Process to be determined for the AASB 13 fair value measurement to be applied annually for future years	The Shire should consider implementing as part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of infrastructure, land and building assets. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Measurements. This process is to ensure that the Shire's infrastructure, land and buildings assets are recoded at fair value in compliance with AASB 13 Fair Value Measurement and the Regulations. This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors which may indicate that the fair value of relevant assets is likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.	Overdue			Not Started
30	30-Jun-22	OAG	Financial	Recognition of depreciation of current year fixed assets additions	The Shire should review the asset management procedures to ensure timely recording of newly acquired assets and ensure accuracy of records in the asset register based on the underlying acquisition records.	High	Manager Finance	An error had occurred with the data entry of assets additions. This resulted in depreciation not being correctly calculated from the actual addition date. End of year process to be reviewed to ensure accuracy of additions and correct depreciation	An error had occurred with the data entry of assets additions. This resulted in depreciation not being correctly calculated from the actual addition date. End of year process to be reviewed to ensure accuracy of additions and correct depreciation	Overdue			Not Started
31	30-Jun-22	OAG	Financial	Fixed Asset Depreciation Rates	The Shire should conduct a full review of the FAR to verify that the depreciation rates are consistent with the Shire's depreciation policy. The review should also include an evaluation of the asset's useful life.	High	Manager Finance	A full review of depreciation rates will be conduction in FY23 and will utilise the infrastructure valuation report due by 30 June 2023. This valuation report containing useful life and valuation will form a major part of the depreciation rates assessment.	The Shire should conduct a full review of the FAR to verify that the depreciation rates are consistent with the Shire's depreciation policy. The review should also include an evaluation of the asset's useful life.	Overdue			Not Started

Page | 12 Internal Audit – Shire of Ashburton

Agenda Item 6.2 - Attachment 1

SOA Regulation 17 Review Report 2023

shire of Ashburton

Shire of Ashburton

Regulation 17 Review

September 2023

Local Government Act 1995, Local Government (Audit) Regulations 1996, Western Australia

Acknowledgement of Country

The Shire of Ashburton acknowledges the local Indigenous people, the traditional custodians of this land. We pay respect to the Elders, past, present, and emerging and extend that respect to all Aboriginal Australians living within the Shire of Ashburton.

Contents

Introduction, Scope and Limitations

Regulation 17 of the *Local Government (Audit) Regulations 1996* states:

(1)   The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —

(a) risk management;

(b) internal control; and

(c) legislative compliance.

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

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

The last such review was carried out in 2020 by M/S AMD and was presented to the Audit and Risk Management Committee on 8 September 2020.

Management of the Shire of Ashburton (Shire) has requested Internal Audit (IA), as an independent party, to carry out the review. The Council has adopted the Internal Audit Charter in accordance with the International Internal Audit Standard 1000. The charter and Department of Local Government, Sport and Cultural Industries (DLGSC) Operational Guidelines no. 9 detail the Internal Auditor functionally reports to Audit and Risk Management Committee while administratively report to CEO or his delegate.

The use of third-party specialist reports was to leverage specialised expertise for informed recommendations. The review was conducted in accordance with the established standards, principles, and guidelines governing review practices.

Review tests and evidence are limited to Annexure 1 which provides factual findings resulting from the review tests, while the main body of the report offers a general assessment based on management information.

Due to the inherent limitations in any internal control structure, it is possible errors or irregularities may occur and not be detected. Further, the internal control structure, within which the control procedures that have been reviewed operate, has not been reviewed in its entirety and therefore no opinion is expressed as to the effectiveness of the greater internal control structure. It should also be noted that the review was not designed to detect all weaknesses in control procedures as it was not performed continuously throughout the period subject to review. The review conclusion and any opinion expressed in this report have been formed on the above basis.

Diluka Weerasingha

Internal Auditor - Shire of Ashburton

September 2023

4 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Executive Summary

This report presents the findings of the comprehensive review of risk management, internal controls, and legislative compliance within the Shire for the period of July 2020 to March 2023 (referred to as the "engagement period").

The scope of the review included an assessment of the Shire of Ashburton's significant business processes. The review aimed to identify areas of good governance practices (refer to the Review section) and opportunities for performance improvement (refer to Annexure 1) within each of these processes. To facilitate this evaluation, three key rating criteria were applied.

Risk assessment of the theme: This criterion assessed the level of risk associated with each risk theme. The risk assessments were informed by the Shire's 2022 risk assessment and considered the subsequent control implementations.

Control assessment: The effectiveness of internal controls was evaluated based on audits, assessments conducted during the engagement period, and other relevant assessment tests.

Maturity of the process: The maturity of each business process was assessed based on several factors, including the documentation of policies, directives, frameworks, procedures, the regularity of reviews, the utilisation of computer applications, the segregation of duties, and the corrective actions taken in response to audit findings and other assessment results.

For a comprehensive understanding of the rating criteria used in this assessment, please refer to Annexure 2.

The review of risk management, internal controls, and legislative compliance for the Shire has revealed both commendable governance practices and areas where enhancements are required. The outcomes of this assessment will serve as a valuable resource for the Shire in its ongoing efforts to enhance risk management, internal controls, and compliance with legislative requirements.

This report provides a foundation upon which the Shire can strategically plan for improvements and address identified issues. It is imperative that the Shire acts upon the findings and recommendations contained in this report, to ensure the continued effectiveness and efficiency of its operations. The summary provided below outlines the ratings assigned to various areas and the number of identified improvement opportunities during the engagement period, along with those that are pending completion at the end of the engagement period.

S/N	Areas of review	Ratings for Engagement Period			No of Open issues as of 25 August	Audited by
		Risk of Theme	Control Assessment	Maturity Assessment of Process		
1	Assets Management and Projects Management	High	Inadequate	2-Repetable but intuitive	3	SOA IA
2	Fleet	High	Inadequate	2-Repetable but intuitive	1	SOA IA
3	Waste Management	High	Inadequate	1-Initial/ Ad hoc	2	SOA IA
4	Natural Environment Related Information	High	Inadequate	2-Repetable but intuitive	1	SOA IA
5	Workplace Health and Safety	High	Inadequate	1-Initial/ Ad hoc	1	SOA IA

5 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

S/N	Areas of review	Ratings for Engagement Period			No of Open issues as of 25 August	Audited by
		Risk of Theme	Control Assessment	Maturity Assessment of Process		
6	Organisational Development	Moderate	Adequate	3-Defined	1	SOA IA
7	Swimming Pools	Low	Adequate	3-Defined	2	SOA IA
8	Caravan Parks	Low	Adequate	2-Repetable but intuitive	1	SOA IA
9	Community Grants and Gifts	Low	Inadequate	1-Initial/ Ad hoc	1	SOA IA
10	Onslow Airport	Moderate	Effective	3-Defined	1	SOA IA
11	Risk Management	High	Inadequate	1-Initial/ Ad hoc	15	MA
12	Legislative Compliance	High	Adequate	1-Initial/ Ad hoc	1	MA
13	Procurement	Moderate	Effective	3-Defined	7	MA
14	Grants Management	Low	Inadequate	0-Non-existent	10	MA
15	Records Management	High	Inadequate	2-Repetable but intuitive	18	MA
16	Cyber Security	Moderate	Adequate	1-Initial/ Ad hoc	20	MA
17	Business Continuity, Disaster Recovery and Incident Management	Moderate	Inadequate	1-Initial/ Ad hoc	23	MA
18	Building Permit Application Process	Low	Effective	3-Defined	8	MA
19	Contract Management	Moderate	Adequate	2-Repetable but intuitive	7	MA
20	Payroll and HR	Moderate	Adequate	3-Defined	6	MA
21	Fraud, Corruption and Integrity Management	Moderate	Adequate	1-Initial/ Ad hoc	20	MA
Total					149	

IA- Shire of Ashburton Internal Audit

MA- Moore Australia

6 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Shire Overview

The Shire is privileged to service a richly diverse community in a unique Pilbara environment whose needs continue to grow and change. Our distinctive situation of four towns across a land area half the size of Victoria means it is important to have in place clear plans and a strong vision that ensures a thriving and sustainable future for both our community and economy. Maintaining good governance at all levels is paramount for us to reach our goals set out in Strategic Community Plan.

Legislative Compliance

The Shire's management participate in events and receive continuous information from regulators who administrate various legislations to ensure they keep up to date with changes to legislative requirements. The training calendar is also updated considering the need for implementations.

In April 2023, the Shire implemented the Compliance Calendar module in Attain, a robust mechanism to identify, assign, alert responsible officers (ROs) with their legislative compliance requirements in advance and monitor the meeting of various legislative compliance requirements. Attain also records the execution of delegated authority, declaration of gifts, primary and annual returns, and related party disclosures.

The Shire maintains registers publicly on website as required by *Local Government Act 1995*.

Significant legislative lodgements include the DLGSC Annual Compliance Audit Return and Primary and Annual Return among many other operational specific legislative lodgements.

The Shire has a Complaint Management Policy, reviewed by Council in 2022, to handle public complaints and has appointed a Public Interest Disclosure Officer in accordance with the *Public Interest Disclosure Act 2003*.
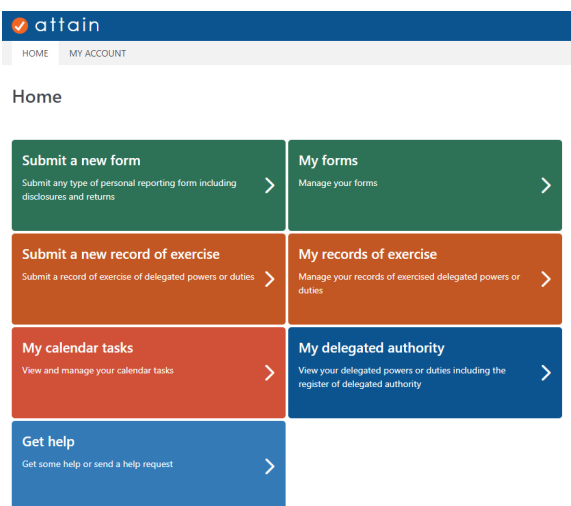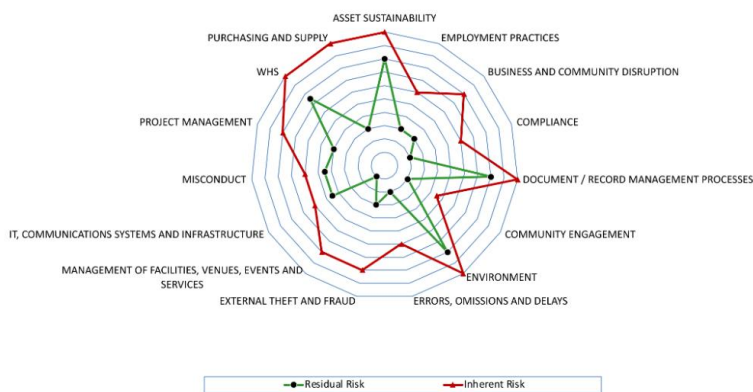

Figure: Attain Compliance Management System

Risk Management

The Shire has implemented its Risk Management Policy and Framework for managing risks. The Risk Management Framework identifies organisational risks, specific risks and project risks with risk analysis criteria. The Shire has embedded risk management practices in different business elements as below:

- Each Council agenda item considers risk as a separate section;
- Periodical Shire wide organisational risk assessment using a risk specialist in 2022 and specific risk assessments for areas e.g. airport security;
- Probity audits for contracts with high value over $1 million;
- Regular compliance audits including work safe assessments, waste facility compliance audits and safe work method statements with risk management plan for major events e.g. Onslow eclipse event; and
- An independent internal audit function which reports to the Audit Risk Management Committee.

Radar chart legend: —●— Residual Risk   —▲— Inherent Risk

Asset Sustainability	Risk Ratings		Risk Evaluation	
	Inherent	Extreme	Control effectiveness	Adequate
	Residual	High	Risk Acceptance	Unacceptable

Employment Practices	Risk Ratings		Risk Evaluation	
	Inherent	High	Control effectiveness	Adequate
	Residual	Moderate	Risk Acceptance	Monitor

Business and Community Disruption	Risk Rating		Risk Evaluation	
	Inherent	High	Control effectiveness	Inadequate
	Residual	Moderate	Risk Acceptance	Monitor

Compliance	Risk Ratings		Risk Evaluation	
	Inherent	High	Control effectiveness	Adequate
	Residual	Low	Risk Acceptance	Accept

Document / Record Management Processes	Risk Ratings		Risk Evaluation	
	Inherent	Extreme	Control effectiveness	Inadequate
	Residual	High	Risk Acceptance	Urgent attention

Community Engagement	Risk Ratings		Risk Evaluation	
	Inherent	Moderate	Control effectiveness	Effective
	Residual	Low	Risk Acceptance	Accept

Environment	Risk Ratings		Risk Evaluation	
	Inherent	Extreme	Control effectiveness	Inadequate
	Residual	High	Risk Acceptance	Urgent attention

Errors, Omissions and Delays	Risk Ratings		Risk Evaluation	
	Inherent	High	Control effectiveness	Inadequate
	Residual	Low	Risk Acceptance	Accept

External Theft and Fraud	Risk Ratings		Risk Evaluation	
	Inherent	High	Control effectiveness	Effective
	Residual	Moderate	Risk Acceptance	Monitor

Management of facilities, venues, events and services	Risk Ratings		Risk Evaluation	
	Inherent	High	Control effectiveness	Adequate
	Residual	Low	Risk Acceptance	Accept

Misconduct	Risk Ratings		Risk Evaluation	
	Inherent	High	Control effectiveness	Effective
	Residual	Moderate	Risk Acceptance	Monitor

Project management	Risk Ratings		Risk Evaluation	
	Inherent	High	Control effectiveness	Inadequate
	Residual	Moderate	Risk Acceptance	Monitor

IT, communications systems and infrastructure	Risk Ratings		Risk Evaluation	
	Inherent	High	Control effectiveness	Effective
	Residual	Moderate	Risk Acceptance	Monitor

Purchasing and Supply	Risk Ratings		Risk Evaluation	
	Inherent	Extreme	Control effectiveness	Effective
	Residual	Moderate	Risk Acceptance	Monitor

WHS	Risk Ratings		Risk Evaluation	
	Inherent	Extreme	Control effectiveness	Inadequate
	Residual	High	Risk Acceptance	Urgent attention

Figure 1: Shire risk dashboard with updated risk assessment in July 2022

8 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Governance, Finance and Internal Audit

The Shire's Plan for the Future consists of the Strategic Community Plan 2022-2032 (SCP) and Corporate Business Plan 2023-2027 (CBP). These plans have been prepared to achieve compliance with section 5.56 of the *Local Government Act 1995* (the Act). The Shire has implemented an Integrated Planning and Reporting Framework as required by DLGSC, identifying the elements and relationship of how the SCP is realised with detailed strategies, objectives and actions.

The Shire has continuously produced its budget (s6.2(1) of the Act) to achieve the objectives in the SCP and lodged it with the DLGSC (r33 of the *Local Government (Financial Management) Regulations 1996*). The Shire has also prepared its Monthly Statement of Activity and Mid-Year Budget Review to monitor its performance (s6.4(1) of the Act and r34(1) & (4) of the *Local Government (Financial Management) Regulations 1996*.

The Shire has been able to receive an unqualified audit opinion in 2020, 2021 and 2022 for its financial reports from Auditor General of Western Australia. The Shire has also prepared the Annual Report each year (s6.4(3) of the Act).

The Shire has an Audit and Risk Management Committee with adopted Terms of Reference. The Shire has implemented an internal audit function (r6 of the *Local Government (Financial Management) Regulations 1996*) which consists of external service providers and internally resourced staff. The internal audit function is governed by an Internal Audit Charter which was adopted by Council. As per the Internal Audit Charter, Internal Auditors directly report to the Audit and Risk Management Committee, maintaining the independence required by the DLGSC Operational Guideline no. 9 and International Internal Auditing Standards. Below is a list of internal audits that have been conducted during the review period July 2020 to March 2023.

Audit Date	Internal Audit Topics
November 2021	Procurement
November 2021	Grants Management
November 2021	Records Management
May 2022	Records Management
November 2022	Cyber Security
November 2022	Business Continuity, Disaster Recovery and Incident Management
November 2022	Building Permit Application Process
December 2022	Contract Management
February 2023	Payroll and Human Resources
February 2023	Fraud and Corruption

The Shire carried out its last Regulation 17 Review in June 2020 and with this report, has complied with the frequency requirement of conducting a review every three years (r17 of the *Local Government (Audit) Regulations 1996*).

Assets Management

The Shire has maintained an effective asset management process, employing a number of staff to administer the function. Infrastructure Services and Community

Development directorates commission capital projects each year to meet the objectives of the SCP. The asset management function is responsible for new asset development projects, asset renewals and asset maintenance. Below are significant good governance practices that the asset management function is charged with.

The asset management function has developed detailed asset management plans aligning to the objectives, outcomes, and strategies of the SCP. These asset management plans identify inventory, replacement value, condition, useful life, risk assessment, level of service objectives, performance measures, maintenance activities, renewal forecast, long term financial plan up to the next five years and renewal gap.

Objectives	Outcomes	Strategies	Applicable AMPs	Buildings	Open Spaces	Pathways	Roads	Stormwater
2. Place We will provide sustainable, purposeful, and valued built and natural environment opportunities for the community.	2.1 Coordinated delivery of natural and built environment services and projects for the community	1 Develop and maintain key natural and built environment services partnerships, both internally and externally, to support Council's vision.		✓	✓	✓	✓	✓
	2.2 Appropriate, inviting, and diverse employee accommodation and land management opportunities	2 Provide diversity for residential employee accommodation.		✓				
	2.3 Attractive and sustainable townscapes offering opportunities for all communities	1 Provide attractive, well-maintained streetscapes, verges, parks, and reserves.			✓			
		2 Ensure parks, gardens, and open spaces are appropriately managed according to their need and use.			✓			
		3 Maintain town centres for the enjoyment of locals and visitors, which the community can take pride in.			✓			
	2.7 Quality, well-maintained, and purposeful community facilities	1 Provide high-standard sport and recreation facilities across the Shire.		✓	✓			
	2.8 Safe and interconnected transport networks for the community.	2 Manage roads, pathways, and other transport infrastructure according to need and use.				✓	✓	✓

Figure: Alignment of asset management plans to the SCP. Extract Strategic Asset Management Plan 2023-2028.

Council has adopted a number of policies and internal directives for effective governance of assets management function. Below table shows council adopted policies:

Policy Name	Reviewed
Asset Management	2023
Graffiti Management	2023
Road Management	2023
Tree Management	2023
Verge Lawns and Gardens	2022

The Shire has an effective budgeting process that considers the capital and operational expenditure for new assets, asset renewal and asset maintenance. Each year the budget is prepared considering detailed analysis of costs and adopted through Council. Below is an expense allocation summary for recent years.

Expense

Operations is the greatest are of expense for the Shire, which covers employment costs, contractors, utilities, and insurance expense, and is estimated at $57.0 million (51% of expense).

- Operations
- Infrastructure
- Property, Plant and Equipment
- Reserve Funds
- Loan Repayments
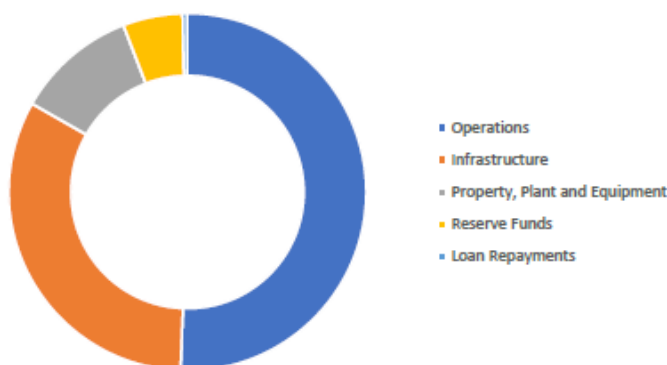
Council's capital works program is lower than the budget set last year as Council focuses on the systems employed at the Shire. A summary of capital works is below –

- Buildings - $9.6 million
- Plant and Machinery - $2.4 million
- Furniture and Equipment -$0.4 million
- Airport works - $1.9 million
- Coastal Infrastructure - $1.1 million
- Parks and Recreation - $20.6 million
- Regional Waste Facility - $3.5 million
- Roads - $5.0 million
- Town Infrastructure - $4.4 million

Transfers to Reserve of $6.1 million are budgeted as Council prepares for significant projects in the early years of the Long-Term Financial Plan.

Figure: Capex and Opex allocation. Extract of Budget 2022/2023.

The Shire maintains IT applications to record and manage assets and each system has authorised users with an appropriate access right. The table below shows the systems used by the asset management function.

Application Name	Use
Synergy	Financial transaction processing and reporting
MyData	Asset management

11 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

RAMM	Road asset management
IntraMaps	Asset coding and visualising

The table below shows the volume of significant activities that Infrastructure Services are involved with.

Asset	Unit of Measure	Volume in 2022/2023
Pathways - On Road	KM	36,304
Pathways - Off Road	KM	7,612
Stormwater - Pipe <450	KM	9,922
Stormwater - Pipe >450	KM	5,909
Stormwater - SW Culverts	KM	11,511
Stormwater - Open Drains	KM	23,358
Stormwater - Basins	SQM	11,000
Roads - Urban	KM	1,402,405
Roads – Rural	KM	103.079
Roads - Sealed	KM	182.615
Roads - Unsealed	KM	1323.315
Buildings - Community	Number of	59
Buildings - Residential	Number of	72
Buildings - Other Accommodations	Number of	39
Open Spaces - Park	Number of	16
Open Spaces - Playground	Number of	10
Open Spaces - Sporting Field	Number of	6
Open Spaces - Hard Court	Number of	7
Open Spaces - Swimming Pool	Number of	4
Open Spaces - Skate Park	Number of	3
Open Spaces - Special Purpose	Number of	2
Open Spaces - Cemetery	Number of	2
Open Spaces - Coastal	Number of	2
Open Spaces - Town Centre	Number of	9
Open Spaces - Playground	Number of	16

Figure: Parabardoo Park

Fleet Management

The Shire's fleet management function is responsible for maintaining the fleet including acquisition, disposal, servicing, and fuel. The tables below shows the

volume of significant activities that fleet management is involved with (average based on 2020/2023).

Heavy Vehicles	Quantity of Plant	Avg Hours Per Annum	Total Hours Per Annum	Services Per Plant Item
Refuse trucks	4	1'200	4'800	6
Trucks	12	800	9'600	2
Landfill compactor	2	500	1'000	2
Wheel loader	4	1'000	4'000	4
Grader	2	1'200	2'400	5
Tractors	3	500	1'500	2
Excavator	1	250	250	1
Backhoe	1	250	250	1
Skid steer	2	250	500	1
Out front mowers	9	250	2'250	2

Light Vehicles	Quantity of Plant	Average KM Per Annum	Total KM Per Annum	Services Per Vehicle
Utilities	42	26,000	1,092,000	3
SUV	18	26,000	468,000	3
Vans	3	10,000	30,000	2

Figure: Regular servicing and heavy vehicle fleet.

13 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Waste Management

The Shire developed a Strategic Waste Management Plan to identify waste recovery initiatives in 2015 and progressed towards more sustainable waste management. The Shire currently maintains the Tom Price waste disposal site, Paraburdoo waste disposal site, Onslow waste transfer station and a Class IV commercial waste transfer station. The Shire maintains licence conditions for each site and conducts compliance audits using waste specialists to comply with licence conditions and best practices. The table below shows the Onslow waste transfer station performance in tonnes.

Sum of Net Weights of Item	2022/23 (Tons)
Asbestos (Wrapped) - Inert Type	1.16
C&D Waste - Clean Concrete	322.34
C&D Waste - Clean Concrete - High Spec	649.16
C&D Waste - Clean Concrete - High Spec - Size >500mm	14.44
C&D Waste - Other - Clean	7.62
Clean Fill	0.5
Contaminated Soil disposed at Class IV cell (Type 01)	426.23
Grease Trap Waste (K110)	43.56
Green Waste - SOA - Clean	129.24
Septage Waste (K210)	709.2
Sewerage Waste (K130)	61.14
Steel - Clean	10.52
Total	2375.11

Figure: Onslow waste transfer station – Class-IV.

14 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Local Emergency Management Arrangements (LEMA) and Natural Environment Emergency Readiness

As per the *Emergency Management Act 2005*, Local Emergency Management Arrangements (LEMA) need to be established by the Shire. The Shire's latest LEMA was adopted by Council in 2022. Emergency preparedness and availability of information are governed through LEMA and information is communicated to community through various media. Apart from signage and leaflets, the Shire maintains an effective social media and website including its recently implemented Emergency Dashboard .
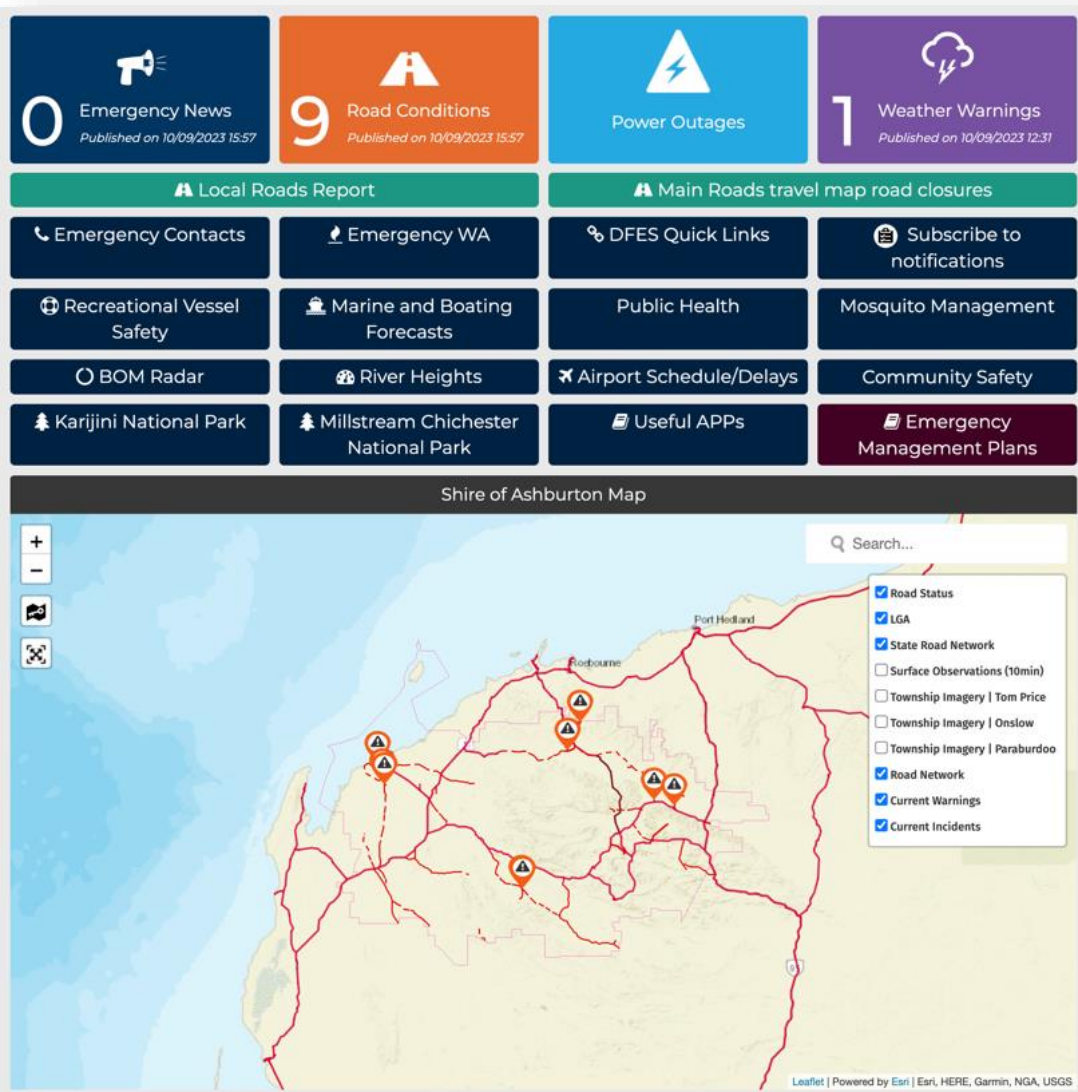

Figure: Emergency Dashboard.

15 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Workplace Health and Safety (WHS)

The Shire's WHS process was based on the Department of Commerce WorkSafe plan and Shire has assessed its WHS capabilities continuously. In 2018 and 2022, WorkSafe assessments were carried out using external safety consultants.

It was noted after the engagement period (April 2023), the Shire appointed a WHS consultant to uplift the process and is moving towards ISO 45001 OHS Management System certification. The WHS function maintains a Health and Safety Dashboard to communicate the performance with executive management and has also formed a Health and Safety Committee to effectively govern the WHS function.
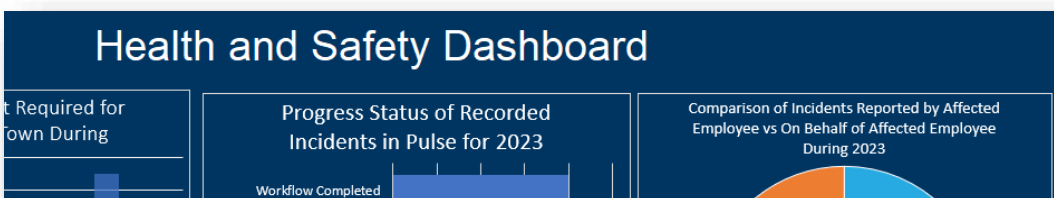
Organisational Development

The Shire's organisational development (OD) function governs with a significant number of policies and directives. Important governance processes of OD include:

- OD risk register (Operational);
- Recruitment process and checks;
- Staff induction process;
- Separation process and exit interviews;
- Development and maintenance of handbooks and guides;
- Training function; and
- Pulse system - an employee system with access controls.

16 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw
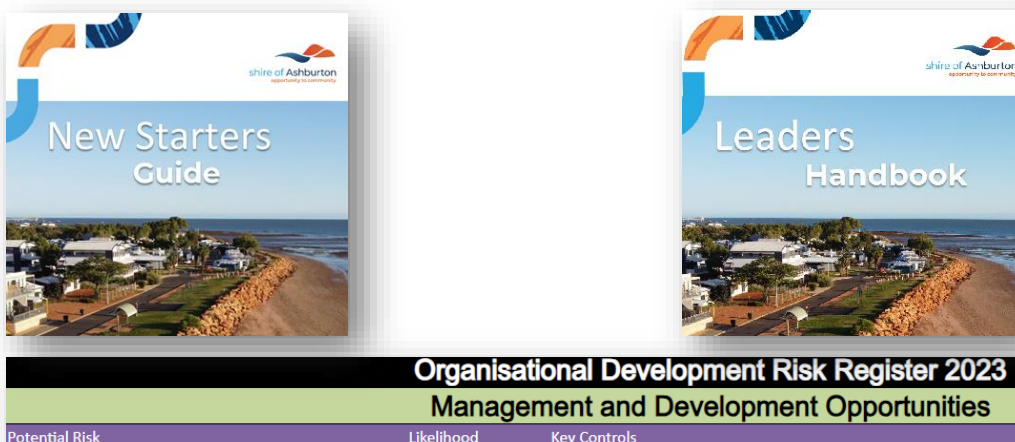
Swimming Pools

Shire maintains three swimming pools, Tom Price, Onslow and Paraburdoo. Swimming pools are managed in accordance with *Health (Aquatic Facilities) Regulations 2007* and the Code of Practice for the Design, Construction, Operation, Management & Maintenance of Aquatic Facilities from the Department of Health. As per the code, there are stringent requirements to be maintained in terms of safety and security on the below areas.

Surface Finish Water Body	Automatic Electric Cleaner Safety;
Depth Markers	Electrical Safety;
Concourse and Walkways	Hand Dosing of Chemicals;
Entrapment	Chemical and Physical Water Quality;
Safety Signage	Microbiological Water Quality;
Fencing and Security	Manual Chemical Water Testing;
Sanitary Facilities	Qualification Requirements of operator; and
First Aid	Operations Manual
Cleaning and Maintenance;	

The table below shows the number of patronage sessions at Onslow swimming pool as a sample.

2020-21		2021-22		2022-23	
Total	15420	Total	16290	Total	15269

Figure: Onslow swimming pool patronage served.

Figure: Tom Price swimming pool.

17 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Caravan Parks

The Shire maintains caravan parks in accordance with the *Caravan Parks and Camping Grounds Regulations 1997* and various health regulations. Regulations cover cleaning, maintenance, safety and security among other matters. The Environment Health Officer regularly assesses caravan parks per the requirements in the regulations. Below are the inspections that have been carried out by Environment Health Officer during the engagement period:

- Oceanview Caravan Park Onslow (Shire operated) – inspected 2022,2023
- Paraburdoo Caravan Park (Leased) – inspected 2020; and
- Pannawonica Transit Park (Leased) – inspected 2022.

Ocean View Caravan Park in Onslow is operated by the Shire and uses the RMS booking system to record the residents, bookings, and report occupancy data. The user access rights are limited to authorised officers.
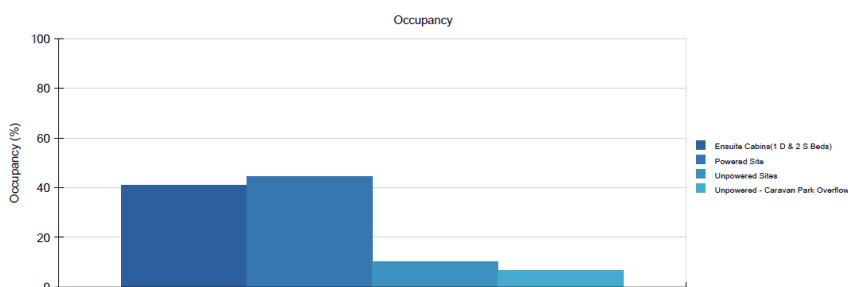

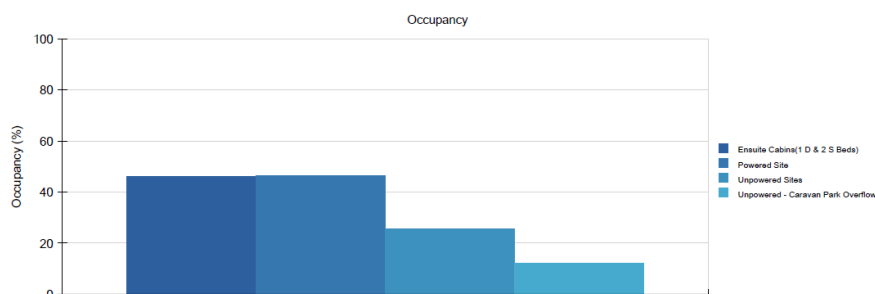**Figure:** OVCP Occupancy % from January to December 2022.

Figure: OVCP Occupancy % from January to December 2021.

Figure: Ocean View Caravan Park – Onslow.

18 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Community Grants and Gifts

Community grants are governed by Council Policy – Community Donations, Grants and Funding. Grant applications are received by the Shire, assessed, and recommend to Council for approval. Below types of grants are available per the policy.

Grant	Funds/Assistance Available	In 2021-22
Small Assistance Donations (SAD)	Up to $500 per financial year	10
Community Support Grants (CSG)	Up to $2,500 per financial year	16
Signature Events & Activities (SE)	Amount to be determined by Council upon application	5

Figure: Type of grants offered by the Shire.

The Shire conducts Volunteer of the Month (VOM) process and selects a volunteer from each town through nominations received by the Communities team.. Below chart shows the entire VOM process.

01 NOMINATIONS
- 11th of each month, Facebook post is released calling for nominations
- Coordinator receives nomination forms and fills into Nominees Register
- Coordinator send's a message to each town to have a look through this month's nominations.

02 WINNER SELECTION
- Each town choses a winner, sending through their names to the coordinator.
- Coordinator will then send off to Manager for Approval.
- Towns must wait to contact winners until approval is received from both coordinator and Manager.

03 CONTACTING WINNERS
- Once approved, each town is to send of congratulatory email to winners
- Winners are then to send through details that was requested and if winners would not like to provide that is okay just ensure coordinator is aware.

04 RECOGNITION
- Media will create a Facebook post congratulating winners.
- Certificates are sent to each town for you to organise with a gift voucher.
- Presenting award to winners can be done in different ways depending on what works for each town e.g., picking up from Shire building, sending to club to present the award to the winner etc.
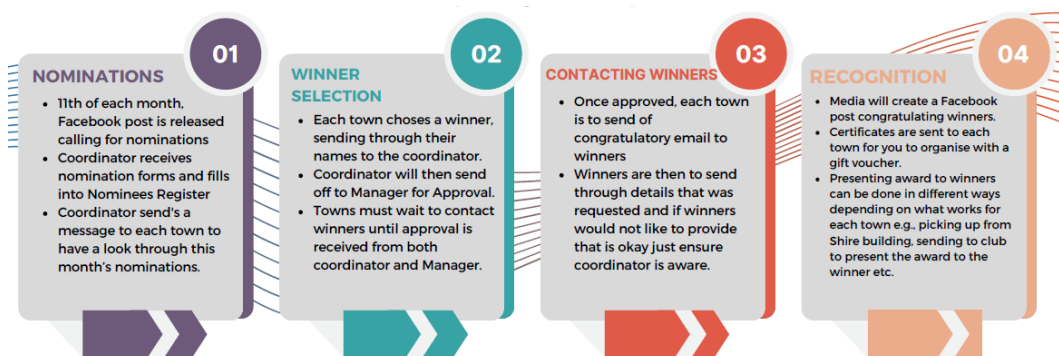
Figure: Volunteer of the Month process.
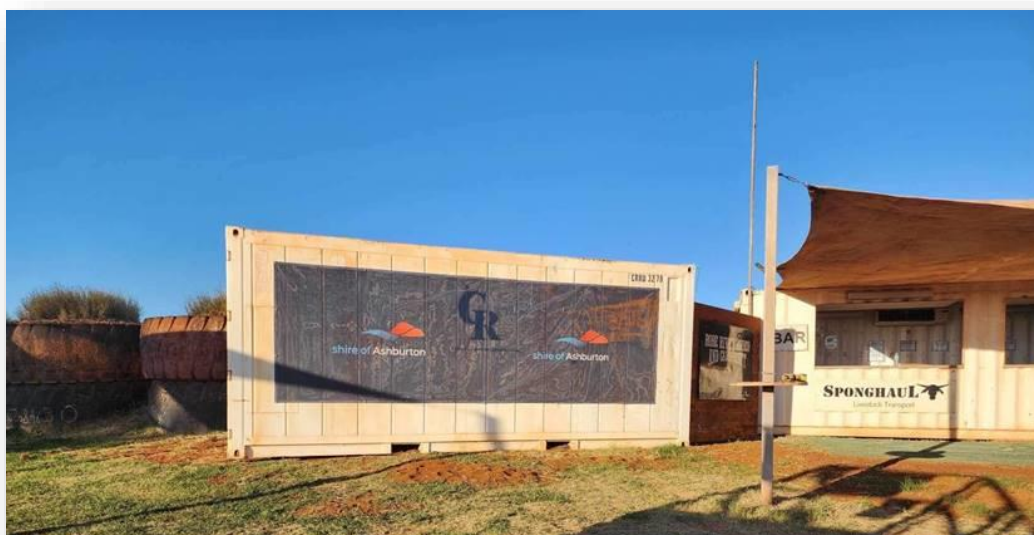
Figure: Pannawonica Rodeo 2022 - Shire Banner - Recipient of Signature Event funding.

19 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Integrity Management

Shire maintains effective integrity management practices through various committees, policies, procedures and continues to strengthen these through training and monitoring through an effective audit process. These includes:

Values

- The Shire has values including openness which drills down to honesty.

Complaints and Public Information Disclosure

- Shire has a Complaint Management Policy and has appointed a Public Information Disclosure Officer;

Probity and Conflict of Interest

- The Shire has established conflict of interest, probity audit and gift disclosure requirements;

Code of Conduct

- Council has adopted a Code of Conduct for Council Members, Committee Members and Candidates;
- The CEO has established a Code of Conduct for Employees;

Employment

- The Shire has recruitment checks including police checks, qualifications and reference checks;
- Employees acknowledge EMP52 Employee Code of Conduct prior to commencing employment;

Council Delegation and Committees

- The Shire has an Audit and Risk Management Committee and Executive Leadership Team where integrity related audit reports are received and actioned;
- The Shire has a Delegation of Authority Register and a system for the recording of the exercise of delegation;

Training

- The CEO conducts and promotes integrity by "CEO Introduction to LG" bi-annual training;
- The Shire delivers Accountable and Ethical Decision Making (AEDM) training;
- A Fraud, Bribery and Corruption eLearning module is provided through the Pulse Employee System;

Audit

- The Shire has established an Audit and Risk Management Committee and appointed independent external and internal auditors from whom Council and ARMC receive direct reports.

20 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Information Technology

The Shire has an adopted ICT & Digital Strategy 2020 – 2023. In July 2023, an independent ICT current state report was commissioned. This will be used to inform the development of a new ICT strategy with particular focus on adopting a 'Cloud" first approach and reviewing the Shire's current ERP arrangements.

An ICT Working Group was established in 2022. The prime objective of the working group is to ensure effective delivery of the ICT Roadmap and that a coordinated, whole of organisation approach, is applied to all new technology developments. All new technology business cases go through the ICT Working Group with recommendations made to the Executive Leadership Team for approval.

The Shire is subject to external IT audits from the Officer of the Auditor General (OAG). Management Letter findings are attended to by allocating required internal resources and external consultants to resolve positively with the OAG.

In June 2023, the Shire conducted external and internal penetration testing as part of cyber security mitigation measures. The results of these identified that the Shire had good external security measures. Internally, there are a number of best practice initiatives that were recommended which are currently being considered. The Shire is also implementing the Nessus Pro vulnerability scanning program in response to an OAG recommendation, to have a more robust ongoing vulnerability assessment capability. The Shire also provides a Cybersecurity eLearning module for all the staff to keep up-to-date with emerging cybersecurity threats.

Records Management

The Shire complied with section 27 of the *State Records Act 2002*, which requires all local governments to have a Recordkeeping Plan (RKP) approved by the CEO and State Records Commission. The Shire's amended Recordkeeping Plan was recently approved by the SRC after a full review and update. This document represents a large body of detailed work including input from staff in all Directorates.

The RKP outlines:

- How the Shire creates and manages its records in compliance with the *State Records Act 2002*, recordkeeping Principles and Standards and the Act;
- Employees recordkeeping obligations;
- The approved records management system (SynergySoft Central Records); and
- Approved business information systems.

21 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Onslow Airport

Onslow Airport is governed through number of pieces of legislation in relation to the aviation industry and is under constant monitoring by Aviation Regulators. Below is a summary of significant governance regulations and documents:

- *Civil Aviation Safety Regulations 1998* (CASR)
- Part 139 (Aerodromes) Manual of Standards (MOS)
- Onslow Aerodrome Manual - prepared in accordance with the CASR and MOS. Subsidiary documents of the Aerodrome Manual are:
  - Onslow Aerodrome Emergency Plan (AEP)
  - Onslow Safety Management Plan (SMS)
  - Onslow Aerodrome Drug & alcohol Management Plant (DAMP)
- *Aviation Transport Security Act 2004*
- *Aviation Transport Security Regulations 2005*
- Onslow Airport Transport Security Plan (TSP)
- Airservices Australia
- Australian Transport Safety Bureau (ATSB).

As per the MOS, a number of electrical and other inspections are to be carried out annually by suitably qualified persons.

The TSP sets out the measures and procedures employed to protect and safeguard against unlawful interference to people, aircraft, airport infrastructure, cargo, stores and equipment at Onslow Airport and the external and internal audits to assure proper security are maintained.

The table below shows Onslow Airport's total number of passengers handled during recent years.

Year (Jan – Dec)	Inbound	Outbound	Total
2020	19,764	19,241	39,005
2021	27,914	27,339	55,253
2022	21,724	21,591	43,315

Figure: Onslow Airport

22 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Aboriginal Heritage

Aboriginal heritage holds significant value to Aboriginal people for their social, spiritual, historical, scientific, or aesthetic importance within Aboriginal traditions. This could include rock art, ancient caves or burial sites, waterways, ceremonial sites or scar trees.

The *Aboriginal Heritage Act 1972* (AH Act 1972) was superseded by the *Aboriginal Culture Heritage Act 2023* (ACH Act 2023) and made effective from 1 July 2023. The Shire made significant efforts, spent for surveys and legal consultants, giving due respect to country and to protect its heritage following State laws. The significant efforts made and costs include:

- Appointing legal consultant to advice for compliance requirement, paid approximately $ 50,000;
- Legal advisors to brief elected members at Council briefings;
- Paid for Heritage Surveys approximately $ 40,000;
- Attending workshops conducted by Department of Planning, Lands and Heritage;
- Appointment of Technical Advisory Group (TAG) to study and advise Executive Leadership Team ;
- Conducting a full day comprehensive risk assessment workshop involving CEO, ELT, TAG, Infrastructure team, Community team and Facilities team;
- Develop "Aboriginal Culture Heritage Compliance Directive" and implement; and
- Lands team applied for permits - tier 2 and management plan - tier 3 projects.

In August 2023, State repealed the ACH Act 2023 and went back to AH Act 1972, while Shire was complying to new laws with its maturity. The Shire stands firm to respect country and its heritage in compliance with laws applicable at any given time.

For identified specific performance improvement opportunities, please refer to Annexure 1.

23 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

Annexure 1 – Performance Improvement Opportunities

1	Asset Management Strategy and Asset Management Plans		
Process Asset sustainability	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	High	Inadequate	1-Initial/ Ad hoc
Finding and agreed recommendations			
The Shire has not reviewed and updated Asset Management Strategy and associated Asset Management Plans (AMPs) since 2017 until March 2023. The Shire has developed a SCP in 2022, hence the alignment of the Asset Management Strategy to meet the expectations in the SCP cannot been established. The following documents were reviewed: • Asset Management Strategy 2017; • Building AMP 2017; • Drainage AMP 2017; • Footpath AMP 2017; • Park Rec Town AMP 2017; and • Roads AMP 2018. IA agreed to recommend to review or develop an asset management strategy and plans aligned to the new SCP.			
Management comments and agreed action plan on recommendation			
To produce Strategic Asset Management Plan 2023-2028, RFQ02.23 issued January 2023, PO issued March 2023 to Assetivity			
Responsible officer	**Target completion date**	**ELT meeting date and comments**	
Manager Assets and Programming	30 June 2024	28 September 2023	
Audit log ref			

2	Accuracy and completeness of Asset Register		
Process Asset sustainability	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	High	Inadequate	1-Initial/ Ad hoc

Finding and agreed recommendations
The Shire uses the SynergySoft ERP system to record asset financial transactions and MYData and RAMM systems to maintain assets and components details. The Shire also uses IntraMaps to visualise and code assets. The following were observed: • The two systems are not tallying by approximately $9 million as per management details and this figure cannot be verified without a detail audit undertaken. It was also noted classification of assets between the two systems are not 100% aligned; • No periodical reconciliation has conducted between the two systems; • There is no communication between the Assets Committee and Finance Department at each project closeout; and • Coding of assets on the IntraMaps system is not complete. IA agreed to recommends improve the completeness and accuracy of assets data by improving the communication flow between Finance Department and Assets Committee when closing each project and update two systems. Also, periodical reconciliation between two systems needs to be established either manually or automatically.
Management comments and agreed action plan on recommendation
Project closeout workflow and procedures to be reviewed by Assets and Programming, with approval by Finance, and endorsement by ELT. For distribution and action by Project Mangers through MMG.

Responsible officer	**Target completion date**	**ELT meeting date and comments**
Manager Assets and Programming	30 December 2023	28 September 2023
Audit log ref		

3	Project management		
Process Asset sustainability-	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	High	Inadequate	2-Repetable but intuitive
Finding and agreed recommendations			
It was noted the Shire doesn't have a clearly documented project management methodology and procedures for scope, schedule, cost and quality controls. It was noted that the site visit and time taken to establish the detail scope at pre budget level and RFT level is not consistent or adequate, resulting in variation requests. It was also noted that the terms and conditions used in contracting has not been reviewed for suitability in terms of additional costs due to delays and quality defects. Further, it was noted, due to an inadequate number of internal quality supervisors, external quality supervisors are used with substantial costs to assure quality of high-cost projects. IA agreed to recommends that the project management methodology and procedures be established in terms of establishing the scope both at pre-budget level and pre RFT, establishing thresholds to apply procedures at different level of projects for complying with cost, schedule and quality control procedures and review the terms and conditions to effectively handle costs due to delays and quality defects.			
Management comments and agreed action plan on recommendation			
Comments by Director Infrastructure Services and Director Community Development Project management procedures to be reviewed and endorsed by ELT. For distribution and action by Project Mangers through MMG			

Responsible officer	Target completion date	ELT meeting date and comments
Director Infrastructure Services and Director Community Development	February 2024	28 September 2023
Audit log ref		

4	Fuel stock (Repeat from 2020 reg 17)			
Process Asset sustainability - Fleet	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**	
	High	Inadequate	2-Repetable but intuitive	
Finding and agreed recommendations				

The Shire has two non-moving main fuel tanks, one in Tom Price and other in Onslow which uses the SmartFill system to record and monitor the fuel stock. However, the below inefficiencies were noted:

- Onslow fuel tank had not added to online monitoring;
- Fuel deliveries have not been updated to SmartFill system;
- Reconciliation of the SmartFill system to physical stock (dip) had not been conducted;
- Smart tags which are allocated to vehicles had not been effective and depot keys had been used on a shared basis with manual records;
- There is no accurate recording mechanism for inter pod transfers of fuel stock; and
- No separate fuel card register was maintained other than details showing in in card transactions system.

It was also noted that the Synergy system is updated using fuel issued by the Fleet Department and the Synergy system shows a negative balance of $630,132.64/- as of end of March 2023. The Fleet Department mentioned to IA that the issue is relating to Synergy system.

IA agreed to recommend that management improve the controls to regularly reconcile SmartFill system balance with physical (dip) stock.

It was noted the consumption monitoring of fuel had not happened on regular basis. However, a spreadsheet was provided with odometer details, but the spreadsheet has not been designed to facilitate monitoring of per km consumption. No evidence of monitoring and action taken were produced based on spreadsheet. It was mentioned that due to changes of employees this control has not been implemented effectively throughout the engagement period, although odometer counts is gathered from users regularly.

IA agreed to recommend monitoring consumption on regular basis and record the monitoring and actions taken based on results.

Management comments and agreed action plan on recommendation		

Smart keys process is now in place, 60% of vehicles now include Smart Tags and percentage is climbing with new Smart Tags recently arriving.

Reconciliation by SmartFill System for Tom Price is now in place. Onslow will be completed by the target date.

The Fleet Department are in the process of developing a separate worksheet to capture this data effectively for consumption monitoring.

Responsible officer	**Target completion date**	**ELT meeting date and comments**
Manager Fleets	March 2024	28 September 2023
Audit log ref		

5	Strategic Waste Management Plan		
Process Waste Management	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	High	Inadequate	1-Initial/ Ad hoc
Finding and agreed recommendations			

The Shire has a Strategic Waste Management Plan dated October 2015 however, it's not clear whether the plan has been reviewed to align with:
- SCP
- States direction towards the Waste Avoidance and Resource Recovery Act 2007 (WARR Act).

Although it is not mandatory for the Shire to have a Strategic Waste Management Plan and implementation of waste avoidance and resource recovery best practices, the State targets encourage to implement best practices. The WARR Act aligns with the key principles of the National Waste Policy 2018: Less waste, more resources. It also contributes to Australia's international commitments, such as the United Nations' Sustainable Development Goals, adopted by world leaders in 2015.

IA agreed to recommend review the Strategic Waste Management Plan to align with the new SCP and consider implementing best practices to the extent practicable with a funding strategy.

Management comments and agreed action plan on recommendation

A review will commence in the next six months for the plan's alignment and a gap analysis for the decision-making process. Outcome of a new strategic plan or amended will be decided at the time of the analysis review.

Responsible officer	**Target completion date**	**ELT meeting date and comments**
Director Infrastructure and Manager Waste Services	30 June 2024	28 September 2023
Audit log ref		

6	Landfill inspection checklist		
Process Waste Management	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	High	Inadequate	1-Initial/ Ad hoc

Finding and agreed recommendations

As per the Landfill Operations Manual 2010, a landfill inspection checklist needs to be completed each week. The checklist covers the areas below on a rating scale:

Procedures & Checklists	General Housekeeping
Fire & Emergencies	Traffic management
First Aid	Designated Waste Areas
Vermin	Chemicals/Hazardous substances at the Workplace
Security	Employees
Loader Checks	Personal amenities/hygiene and Records.
Recycling Area	

It was noted that the checklist used during the engagement period was a condensed version without covering a substantial portion of 2010 checklist. It was also noted that the Shire conducted a facility compliance audit using specialist waste consultant "ASK". However, it is evident that using a condensed version would have contributed to the issues below.

S/N	Landfill	Number of Recommendation
1	OnSlow waste transfer station	3
2	OnSlow landfill (closed)	9 (3 High Risk)
3	Parabardoo waste disposal site	3
4	Tom Price waste disposal site	6 (2 high Risk)

It was also noted that the checklist had not been recorded consistently in accordance with the Shire's recordkeeping requirements.

IA agreed to recommend that management review the checklist for adequacy and ensure compliant recordkeeping practices are in place.

Management comments and agreed action plan on recommendation

An internal review will commence of the checklist and undertaken a SWOT analysis of the 2010 checklist vs the outlined condensed version that is in application now. Coordinator Waste Services is now aware of the central file location for the checklists, and filling will align to the detail of the Shire record keeping procedure / process.

Responsible officer	Target completion date	ELT meeting date and comments
Director Infrastructure Manager Waste Services	31 December 2023	28 September 2023
Audit log ref		

7	Natural events pre-information to community		
Process Environment related pre-information	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	High	Inadequate	2-Repetable but intuitive
Finding and agreed recommendations			

Under the *Emergency Management Act 2005* and LEMA communication and readiness for emergencies is an important pillar of community safety. The Shire communicates natural environment related information to community through the below media:

- Shire website;
- Visit Ashburton website;
- Shire Facebook;
- Signage; and
- Leaflets and flyers.

However, it was noted no record had been maintained to assess the adequacy and timeliness of information flow from the Shire to the community during engagement period. It was also noted that the Communication Request Form had not been implemented for communications made through the Shire's website and Facebook page by the Regulatory Services Department.

IA agreed to recommend that appropriate record keeping needs to be implemented to record all information communicated to community. Also, the Communication Request Form needs to be completed to request any communication on Shire website and social media.

IA was informed that a communication register has been established to record subsequent to IA information request.

Management comments and agreed action plan on recommendation		

Regulatory Services has agreed to implement the use of the Communications Request Form located on AIMS and to record each request on a spreadsheet and record into Synergy on an appropriate file set up for the purpose.

Responsible officer	**Target completion date**	**ELT meeting date and comments**
Manager Regulatory Services	31 December 2023	28 September 2023
Audit log ref		

8	Follow up and corrective actions process of WHS			
Process WHS		**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
		High	Inadequate	1-Initial/ Ad hoc

Finding and agreed recommendations

The Shire conducted WorkSafe assessments in 2018, 2019 and August 2022. Below is a summary of the WorkSafe assessment results from August 2022.

Ref	Management Commitment Compliant?	Ref	Planning Compliant?	Ref	Consultation and Reporting Compliant?	Ref	Hazard Management Compliant?	Ref	Compliant? Training and Supervision
1.1	Yes	2.1	No	3.7	Yes	4.1	Yes	5.1	Yes
1.2	No	2.2	No	3.2	Yes	4.2	No	5.2	Yes
1.3	No	2.3	Yes	3.3	Yes	4.3	No	5.3	No
1.4	Yes	2.4	Yes	3.4	Yes	4.4	No	5.4	Yes
1.5	No	2.5	Yes	3.5	Yes	4.5	Yes	5.5	Yes
1.6	Yes	2.6	No	3.6	Yes	4.6	No	5.6	No
1.7	Yes	2.7	No	3.7	No	4.7	No	5.7	Yes
1.8	No	2.8	No		N/A		N/A		N/A
	N/A	2.9	Yes		N/A		N/A		N/A

SMS- WorkSafe Assessment August 2022

A follow up and audit log process has not been established to report to ELT or subcommittee level during the engagement period.

IA recommends that all WorkSafe/WHS assessments arevto be logged and an appropriate follow up and corrective actions process be implemented which reports progress to ELT or relevant internal committee.

Management comments and agreed action plan on recommendation

Our WHS Consultant was mobilised onsite on 1 April 2023. While the 2022 high level desktop audit findings have been reviewed, the consultant had to complete more detailed audits of each work area to fully understand the findings including some identified gaps as outlined in the 2022 report. Our onsite WHS Consulting has made great progress to date, including supporting the Shire in achieving its ISO45001 accreditation, which no doubt will address many of the identified issues in the 2022 report. Once the accreditation has been issued, then they will support us in WorkSafe accreditation, which means that everything will be addressed in due course.

WHS Consultant progress to date:
- Created WHS scope progress plan, socialised with Executive
- WHS Dashboard created for Executive reporting
- Developed WHS Master Document Register, socialised with Executive
- Site audits and safety inspection reports produced by location and site and sent to Executive
- Attending toolbox meetings

31 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

- Workers, supervisor, manager, director coaching and support
- Established WHS Committee with Terms of Reference
- WHS Skills matrix developed
- WHS Risk and Opportunities register developed
- Drafted a number of new templates, procedures and reviewing directives
- Developed WHS objectives and targets register
- Busy developing a WHS Manual
- Provisional ISO accreditation received
- Continue to drive a safety-first culture.

Responsible officer	Target completion date	ELT meeting date and comments
Manager OD	22 December 2023	28 September 2023
Audit log ref		

9	Succession planning and retention of employees		
Process OD	Risk rating of risk theme	Controls rating	Maturity rating
	Moderate	Adequate	3-Defined

Finding and agreed recommendations

As required by the IPRF, effective succession and retention strategies must be implemented and programs be conducted.

Succession planning strategies were not observed to have been documented or implemented as of March 2023. DLGSC Workforce Planning identifies, succession planning strategy in guidelines issued.

It was also noted the Shire has developed a Recruitment and Retention Strategy 2021/2022 which has not been updated.

IA recommends that effective succession planning and retention strategies be implemented, and programs be conducted towards improving the organisational maturity.

Management comments and agreed action plan on recommendation

CEO and Manager OD commenced with the Shire's Succession Planning process in September 2022. A template was developed and populated by the Manager OD, guided by the CEO. The outcome of the succession planning session aligns with the individual development plans that were put in place at the time, by individual. Succession planning is again scheduled for Q2 (Oct-Dec) of the 2023/24 year, as outlined in the OD 12-month plan and as endorsed by the CEO.

The Shire's Recruitment and Retention Strategy is due for a review, which is scheduled for Q3 (Jan – March) for the 2023/24 year. The majority of recommendations as outlined in this strategy document and as endorsed by our CEO, have since been implemented.

Responsible officer	Target completion date	ELT meeting date and comments
Manager OD	March 2024	28 September 2023
Audit log ref		

32 of 41 | Shire of Ashburton | Internal Audit | Regulation 17 Reveiw

10	Chemical storage of swimming pools			
Process Community/Facility – Swimming pools	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**	
	Low	Adequate	3-Defined	
Finding and agreed recommendations				
It was noted that the chemical storage at the Tom Price swimming pool had not been reviewed for appropriateness of layout and chemicals are not clearly labelled. It was also noted that the general cleanliness of chemical storage is not adequate. IA agreed to recommend that chemical storage layout be reviewed as per Australian standards and WHS regulations. It is also recommended to keep the chemical storage clean and tidy.				
Management comments and agreed action plan on recommendation				
Chemical storage tidy up has been addressed and the old chemicals have been disposed as per AS standards. The layout of chemical storage will be reviewed per AS Standards and each cabinet/block will be tagged by end of October.				
Responsible officer	**Target completion date**	**ELT meeting date and comments**		
Swimming Pool Coordinator	31 October 2023	28 September 2023		
Audit log ref				

11	Swimming pools compliance with WA health department's requirements			
Process Community/Facility – Swimming pools	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**	
	Low	Adequate	3-Defined	
Finding and agreed recommendations				
It was noted that the third-party calibration of chemical mixing and internal calibration of water quality testing equipment have not been documented at the Tom Price swimming pool. It was also noted that in May 2022, water quality testing results are not available. It was further revealed that earth bonding of iron poles have not been documented and couldn't be established visually. IA agreed to recommend that the swimming pool maintain strict compliance with the Department of Health's "Code of Practice for the Design, Construction, Operation, Management & Maintenance of Aquatic Facilities" and regular compliance inspections be conducted.				
Management comments and agreed action plan on recommendation				
Noted one month of water testing missing for 2022. Swimming Pools is following WA Health Department requirements. Noted the Water Quality Testing machine at Tom Price swimming pool does require recalibrating.				

Responsible officer	Target completion date	ELT meeting date and comments
Swimming Pool Coordinator	31 October 2023	28 September 2023
Audit log ref		

12	**Fire extinguishers in Onslow Ocean View Caravan Park**		
Process Community/Facility – Caravan Parks	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	Low	Adequate	2-Repetable but intuitive

Finding and agreed recommendations
It was noted that the fire extinguishers' renewal tags of Ocean View Caravan Park carry a tag indicating that the renewal has not happened within the last year. IA was informed that the fire extinguishers had been renewed but the tag had not been changed.   Clause 36 of Schedule 7 of the *Caravan Parks and Camping Grounds Regulations 1997*, states "Fire equipment at a facility is to be maintained in accordance with the requirements of Part 1 or 2, as is appropriate, of AS 1851 "Maintenance of Fire Protection Equipment".   IA agreed to recommend that the management review all the fire extinguishers regularly and take actions to update the tags to avoid potential non-compliances. IA also recommends that documentation of servicing/renewal of fire extinguishers are shared with both the Facilities Manager and Caravan Park Manager to ensure servicing and maintenance of fire extinguishers, signage and tags.

Management comments and agreed action plan on recommendation
Noted. Service contract procedure is drafted to ensure moving forward no areas are missed when service inspections and defect works are carried out. Manager Facilities will take actions to replace tags or renew fire extinguishers as applicable. Caravan Park Manager will ensure the corrective actions are completed.

Responsible officer	Target completion date	ELT meeting date and comments
Caravan Park Manager & Manager Facilities	31 October 2023	28 September 2023
Audit log ref		

13	Community gift cards/vouchers/gifts and grants		
Process Community-Community grants and gift cards	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	Low	Inadequate	1-Initial/ Ad hoc
Finding and agreed recommendations			
It was noted that no directive/procedure had been documented for the community gift cards/vouchers for Volunteer of the Month. It was also noted no grants register had been maintained for community grants during the engagement period. IA was informed that a grant register had been updated for 2022 in initiating these controls. IA agreed to recommend that directive/procedure for gift cards/vouchers/gifts be documented and a register be developed for community grants.			
Management comments and agreed action plan on recommendation			
Noted. To be completed directive/procedure/register by the end of October 2023.			
Responsible officer	**Target completion date**	**ELT meeting date and comments**	
Manager Communities	31 October 2023	28 September 2023	
Audit log ref			

14	Onslow Airport		
Process Compliance & WHS	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	Moderate	Effective	3-Defined
Finding and agreed recommendations			
Intentionally left blank - Please refer confidential attachment.			
Management comments and agreed action plan on recommendation			
Intentionally left blank - Please refer confidential attachment.			
Responsible officer	**Target completion date**	**ELT meeting date and comments**	
Manager Airport Services		28 September 2023	
Audit log ref			

15	Finance			
Process Finance	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**	
	N/A	N/A	N/A	
Finding and agreed recommendations				
IA has conducted Financial Management Review (FMR) in accordance with regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*. IA agreed to include a summary of FMR findings for the Regulation 17 Review Report to avoid duplications. The Shire last conducted a FMR in June 2019 and the required frequency is maximum three years. IA has completed the review and submitted findings for discussion on 7 July 2023. IA has been provided with time for five process owner discussions out of total nine process owner discussions towards finalising the report as of 28 September 2023. IA is looking forward to report to ARMC on finance aspects upon completion of FMR.				
Management comments and agreed action plan on recommendation				
<u>Comments by Director Corporate Services</u> Noted. Documents are currently being reviewed. Meetings will be arranged to meet target date.				
Responsible officer	**Target completion date**	**ELT meeting date and comments**		
Director corporate Services/ Finance Manager	31 December 2023	28 September 2023		
Audit log ref	N/A	N/A		

16	Risk management		
Process Risk Management	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	High	Inadequate	1-Initial/ Ad hoc
Finding and agreed recommendations			

The Shire has not implemented a robust mechanism to regularly assess gross risk, control effectiveness and communicate residual risk against risk acceptance criteria to ELT and ARMC for effective oversight and advice during the engagement period.

The Shire needs to complete the actions agreed on the internal audit report on risk management. Status of actions as of 25 August 2023 are as follows:

Not Started	In Progress	Validated	Total Item	Total Open	Open High Risk	Open Low Risk	Overdue Medium Risk	Overdue Low Risk
3	12	4	19	15	4	4	3	2

IA agreed to recommend implementing these actions.

Management comments and agreed action plan on recommendation

A Request for Quotation has been issued, seeking to engage a suitably qualified risk management consultant to assist with review and maturing the business risk management framework.

Responsible officer	**Target completion date**	**ELT meeting date and comments**
Manager Governance	31 October 2023	28 September 2023
Audit log ref	N/A	Actions are already on audit log

17	Legislative compliance monitoring mechanism		
Process Legislative compliance	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	High	Adequate	1-Initial/ Ad hoc
Finding and agreed recommendations			
The Shire had not implemented a robust mechanism to record compliance requirements, assign to a responsible officer, alert and record meeting the compliance requirement during the engagement period. The Shire had not conducted an internal audit over legislative compliance during the engagement period. IA was informed that a new system has been implemented in April 2023. IA agreed to recommend conducting an internal audit as per the Strategic Internal Audit Plan 2023-2026.			
Management comments and agreed action plan on recommendation			
The Shire has recently implemented the Compliance Calendar module in the Attain system. This module provides improved assurance in the compliance and legislative area. The Shire has had minimal non compliances during the engagement period and submitted the DLGSC Compliance Audit Return as required. Internal audit over legislative compliance will be scheduled in 2024/2025.			
Responsible officer	**Target completion date**	**ELT meeting date and comments**	
Manager Governance	IA Plan 2024/2025	28 September 2023	
Audit log ref			

18	Other areas that were assessed during July 2020 to March 2023		
Process N/A	**Risk rating of risk theme**	**Controls rating**	**Maturity rating**
	N/A	N/A	N/A

Finding and agreed recommendations

The Shire has conducted number of internal audits during engagement period. IA reports to ELT monthly on the completion of actions and to every ARMC meeting. Below are the issues status actions as of 25 august 2023.

IA also conducted the control assessment and process maturity assessment as of report date.

Audit Date	Internal Audit Topics	Total Open	Open High Risk	Overdue High Risk	Risk of Risk Theme	Control Assessment	Maturity Assessment
Nov 2021	Procurement	7	2	2	Moderate	Effective	3-Defined
Nov 2021	Grants Management	10	N/A	N/A	Low	Inadequate	0-Non-existent
Nov 2021	Records Management [21]	5	2	2	High	Inadequate	2-Repetable but intuitive
May 2022	Records Management [22]	13	N/A	N/A	High	Inadequate	2-Repetable but intuitive
Nov 2022	Cyber Security	20	8	8	Moderate	Adequate	1-Initial/ Ad hoc
Nov 2021	Business Continuity, Disaster Recovery and Incident Management	23	N/A	N/A	Moderate	Inadequate	1-Initial/ Ad hoc
Nov 2021	Building Permit Application Process	8	N/A	N/A	Low	Effective	3-Defined
Dec 2022	Contract Management	7	2	2	Moderate	Adequate	2-Repetable but intuitive
Feb 2023	Payroll and HR	6	3	N/A	Moderate	Adequate	3-Defined
Feb 2023	Fraud and Corruption	20	9	3	Moderate	Adequate	1-Initial/ Ad hoc

IA recommends agreeing revise dates for all the overdue findings and action plan for implementation.

Management comments and agreed action plan on recommendation

Mention on Original Reports

Responsible officer	**Target completion date**	**ELT meeting date and comments**
N/A	N/A	28 September 2023
Audit log ref	Existing	Actions are already on audit log

Annexure 2 – Rating Criteria

1. Risk and Control rating criteria based on SOA Risk Management Framework 2017

RISK MATRIX

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

RISK ACCEPTANCE

Risk Rank	Description	Criteria	Responsibility
LOW (1-4)	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
MEDIUM (5-9)	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager
HIGH (10-16)	Urgent Attention Required	Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Executive Management Group
EXTREME (17-25)	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO & Council

EXISTING CONTROLS RATINGS

Rating	Foreseeable	Description
Effective	There is little scope for improvement	Processes (Controls) operating as intended and / or aligned to Policies & Procedures; are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested
Adequate	There is some scope for improvement	Whilst some inadequacies have been identified; Processes (Controls) are in place, are being addressed / complied with and are subject to periodic review and testing.
Inadequate	A need for corrective and / or improvement actions exist.	Processes (Controls) not operating as intended, do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time.

2. Maturity ratings criteria based on Office of Auditor General WA

Source: OAG

Internal Audit
Department

Shire of Ashburton

shire of Ashburton
opportunity to community