



# Attachments

Audit, Risk and Improvement Committee Meeting

Tuesday, 9 December 2025



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# Agenda Item 5.1.1 - Attachment 1

Minutes of the Audit, Risk and Improvement Committee  
Meeting held 24 November 2025



## Published Minutes

Audit, Risk and Improvement Committee Meeting

Monday, 24 November 2025

Date:	Monday 24 November 2025
Time:	6:00pm
Location:	By electronic means
Distribution Date:	Tuesday 25 November 2025



**Shire of Ashburton**  
**Audit, Risk and Improvement Committee Meeting**

The Chief Executive Officer recommends the endorsement of these minutes at the next Audit, Risk and Improvement Committee Meeting.

Keith Woodward PSM  
Chief Executive Officer  
25 November 2025

These minutes were confirmed by Council as a true and accurate record of proceedings at the Audit, Risk and Improvement Committee Meeting held on Monday, 24 November 2025.

Presiding Member \_\_\_\_\_

Date \_\_\_\_\_

**Disclaimer**

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

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## 1 Declaration Of Opening

The Presiding Member declared the meeting open at 6:00pm.

### 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 past and present.

## 2 Announcement Of Visitors

Nil

## 3 Attendance

### 3.1 Present

Independent Member:	Mr D Vo	Deputy Presiding Member
Elected Members:	SP A Smith Cr L Rumble JP Cr K Day Cr B Healy	Shire President Paraburdoo Ward Tom Price Ward Tom Price Ward
Observers:	Cr C Rogers	Tom Price Ward
Employees:	K Woodward C McGurk D Kennedy G Harris J Bray J Rouse M Malinowska	Chief Executive Officer Director Community Development Director Corporate Services Director Infrastructure Services Manager Governance Governance Officer Council Support 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**

Mr S Brown Independent Presiding Member

Cr A Sullivan Paraburdoo Ward

**3.3 Approved Leave Of Absence**

Nil

**4 Declaration By Members****4.1 Due Consideration By Elected Members To The Agenda**

Elected Members 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 19 August 2025**

##### **Committee Decision**

**Moved** Cr L Rumble JP

**Seconded** SP A Smith

**That the Minutes of the Audit and Risk Management Committee Meeting held 19 August 2025 (Item 5.1.1 Attachment 1) be confirmed as a true and accurate record.**

**For:** A Smith, L Rumble JP, K Day, B Healy and D Vo

**Against:** Nil

**Carried 5/0**

## 6 Public Agenda Items

### 6.1 Audit Report 2024/2025

<b>File Reference</b>	FM09
<b>Applicant or Proponent(s)</b>	Not Applicable
<b>Author</b>	D Kennedy, Director Corporate Services
<b>Authorising Officer</b>	K Woodward, Chief Executive Officer
<b>Previous Meeting Reference</b>	Nil
<b>Disclosure(s) of interest</b>	Author – Nil
	Authorising Officer – Nil
<b>Attachments</b>	<ol style="list-style-type: none"> <li>1. Financial Report - 2024/25 Shire of Ashburton</li> <li>2. Independent Auditor's Report 2024/25</li> <li>3. Management Letter - Financial Audit 2024/25</li> </ol>

#### Report Purpose

The purpose of this report is to present to the Audit, Risk and Improvement Committee (ARIC) the 2024/2025 Annual Financial Report and Audit Report provided by the Office of the Auditor General (OAG).

The ARIC is requested to endorse and recommend the Annual Financial Report and Auditors Report for the 2024/2025 financial year to Council for adoption.

#### Background

Council is required to prepare a financial report and present it to the Council's auditor by 30 September each year. This has been completed by officers with the Annual Financial Report and Independent Audit Report presented at Attachments 1 and 2. (Note the Independent Audit Report will be provided by the OAG prior to the meeting scheduled to commence at 6.00pm on Monday 24 November 2025)

The *Local Government Act 1995* (Act) requires that the audit report be examined by the local government to determine if any matters raised in the report require action to be taken. After considering the audit report, the local government is to prepare a report on any actions to be taken in response to the audit report and to forward a copy of that report to the Minister for Local Government.

#### Comments

Council has received an unqualified or "clean" audit report from the OAG with the opinion stating that:

*"In my opinion, the financial report is:*

- based on proper accounts and records*
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position as at the end of that period*
- in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards."*

## Audit, Risk and Improvement Committee Meeting Minutes

24 November 2025

Management Letter – Financial Audit (Attachment 3)

Each year, the OAG issues a Management Letter of findings that have the potential to impact future audit opinions if not addressed. This provides the opportunity for management to focus control improvement efforts during the coming year.

The 2024/2025 audit confirms continued strong progress in the Shire's financial management with clearance of historical items and a reduction in the number and severity of findings. This is displayed in the table below

Rating	2020/21	2021/22	2022/23	2023/24	2024/25
Significant	5	8	5	1	0
Moderate	4	2	1	3	1
Minor	0	1	1	0	1
<b>Total</b>	<b>9</b>	<b>11</b>	<b>7</b>	<b>4</b>	<b>2</b>

The 2024/2025 Financial Management letter contains only two items. One was a complete oversight in the capitalisation of a large, gifted asset (property) and the other relating to the accuracy of supporting asset data for asset additions.

The findings and recommendations have been reviewed by management and management comments are provided for within the report addressing each finding raised. The outstanding findings will actively form part of the 2025/26 internal audit program.

Management Letter – IT General Controls – Nil findings

The OAG is progressively completing an IT General Controls audit of all local governments. The Shire was one of the first local governments to go through this process in 2021.

Limited progress had been made to address the outstanding issues until July 2023 when the Shire engaged external assistance to plan improvements in all these areas.

Efforts by staff during 2024/2025 have been exceptional with all outstanding issues cleared and no new findings raised. The Shire is one of only a few local governments to have achieved a clean ITGC audit.

Planning is also underway for the Shire to complete an Australian Signals Directorate Essential 8 maturity assessment in 2026. Staff are optimistic that the Shire may have achieved maturity level 2 which would provide further assurance in this increasingly complex area.

The rapid improvement in IT General controls is displayed below:

Rating	2020/21	2021/22	2022/23	2023/24	2024/25
Significant	1	2	2	0	0
Moderate	6	7	4	0	0
Minor	0	0	2	0	0
<b>Total</b>	<b>7</b>	<b>9</b>	<b>8</b>	<b>0</b>	<b>0</b>

## Audit, Risk and Improvement Committee Meeting Minutes

24 November 2025

**Consultation**

Executive Leadership Team  
Office of the Auditor General  
RSM Australia  
Finance Team  
Governance Team  
Media and Communications Team

**Strategic Community Plan**

Shire of Ashburton Strategic Community Plan 2022-2032

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

**Council Policy**

Nil

**Financial Implications**Current Financial Year

Nil

Future Financial Year(s)

Nil

**Legislative Implications**

The statutory implications associated with this item are contained within the *Local Government Act 1995*, section 7.8A – section 7.12AE and the *Local Government (Audit) Regulations 1996*

**Risk Management**

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

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
<b>Compliance</b>	2024/2025 Annual Financial Report and Independent Audit Report are not accepted within the prescribed timeframe.	Rare (1)	Minor (2)	Moderate (5-9)	Accept the officer's recommendation.

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Audit, Risk and Improvement Committee Meeting Minutes

24 November 2025

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 the Audit, Risk and Improvement Committee:

1. Receives the 2024/2025 Annual Financial Report including the Independent Audit Report, as detailed in Attachments 1 and 2; and
2. Recommends that Council adopt the 2024/2025 Annual Financial Report and Independent Audit Report, as detailed in Attachments 1 and 2.

**Committee Decision**

**Moved** Cr L Rumble JP

**Seconded** SP A Smith

**That the Audit, Risk and Improvement Committee:**

1. **Receives the 2024/2025 Annual Financial Report including the Independent Audit Report, as detailed in Attachments 1 and 2; and**
2. **Recommends that Council adopt the 2024/2025 Annual Financial Report and Independent Audit Report, as detailed in Attachments 1 and 2.**

**For:** A Smith, L Rumble JP, K Day, B Healy and D Vo

**Against:** Nil

**Carried 5/0**

## **7 New Business Of An Urgent Nature Introduced By Council Decision**

Nil

## **8 Next Meeting**

The next Audit, Risk and Improvement Committee Meeting will be held at 8:30am on Tuesday 9 December 2025 at Council Chambers, Onslow Shire Complex, Second Avenue, Onslow.

## **9 Closure Of Meeting**

There being no further business, the Presiding Member closed the meeting at 6:07pm.



# Agenda Item 6.1 - Attachment 1

Strategic Risk Review Report - December 2025



**STRATEGIC RISK REPORT – December 2025**

Risk #	Risk		
SR1	Speed and/or extent of urban/commercial growth within Ashburton LGA occurs at different rate to that planned/predicted		
Current Likelihood		Current Consequence	Current Risk Level
Imminent		Significant	Extreme
Emerging Issues/Information Relating to this Risk			
Date (if applicable)	Source	Information Received	Information Verified
15/10/2025	West Australian	Chevron received regulatory approval for seven major “backfill” projects to keep the Gorgan facility at Barrow Island at capacity until at least 2070.  This not only confirms sustainability of the Shire’s current rating income from this LNG plant but confirms the demand for infrastructure and services in Onslow will extend for at least the next 30 years.	Yes
29/8/2025	Pilbara News	Tom Price Hospital – Forward works contract to prepare site for major construction and begin earthworks, new access roads and flood mitigation measures has been awarded with works to commence in the first half of 2026	Yes
Assessment of Impact of Information on the Strategic Risk			
Escalation to Council required? If yes, complete section below.			No change to current risk level.

Risk #	Risk		
SR2	Shire unable to adapt to a changing technological and innovation environment to provide services that are comparable or exceed those provided by other local governments		
Current Likelihood		Current Consequence	Current Risk Level
Imminent		Significant	High
Emerging Issues/Information Relating to this Risk			
Date (if applicable)	Source	Information Received	Information Verified
25/8/2025	Technology1 Contract	10-Year contract signed with Technology1 to implement SaaS+ ERP system over the next 4 years commencing in 2026. This will provide the Shire with the leading local government ERP platform and is expected to deliver operational efficiency and assist sustainability into the future.	Yes
Assessment of Impact of Information on the Strategic Risk			
Escalation to Council required? If yes, complete section below.			No change to current risk level.

Risk #	Risk		
SR3	State Government continues to delay and/or fails to fully remediate the Wittenoom Asbestos Management Area (including Roebourne - Wittenoom Road)		
Current Likelihood		Current Consequence	Current Risk Level
Imminent		Significant	Extreme
Emerging Issues/Information Relating to this Risk			
Date (if applicable)	Source	Information Received	Information Verified
September 2025	West Australian	Release of Yurlu/Country a film co-written and produced by former Banjima Elder – the late Maitland Parker. The film raises further awareness that the asbestos fibres continue to be dispersed throughout the area by wind and water erosion. Without comprehensive remediation this spread could continue for hundreds of years.	Yes
August – November 2025	HWLE Lawyers	The Shire has received a further 5 new mesothelioma claims in the last 4 months	Yes
Assessment of Impact of Information on the Strategic Risk			
Escalation to Council required? If yes, complete section below.			No change to current risk level

Risk #	Risk		
SR4	Shire unable to recruit, train and/or retain workforce to support service expectations of community and operate effectively		
Current Likelihood		Current Consequence	Current Risk Level
Imminent		Moderate	High
Emerging Issues/Information Relating to this Risk			
Date (if applicable)	Source	Information Received	Information Verified
30/11/2025	Enterprise Bargaining Agreement	<p>Analysis from the ongoing EBA negotiations shows the Shire of Ashburton offers lower pay and allowances to employees than the City of Karratha and Town of Port Hedland.</p> <p>This was addressed with Council after the Special Meeting on 24 November 2025.</p> <p>A fresh agreement anticipated for early 2026 aims to resolve the existing imbalance, which should help attract and retain employees.</p>	Yes
Assessment of Impact of Information on the Strategic Risk			
Escalation to Council required? If yes, complete section below.			No change to current risk level

Risk #	Risk		
SR5	Increased number and/or severity of major disaster events and/or weather extremes		
Current Likelihood		Current Consequence	Current Risk Level
Emerging		Moderate	Medium
<b>Emerging Issues/Information Relating to this Risk</b>			
Date (if applicable)	Source	Information Received	Information Verified
<b>Assessment of Impact of Information on the Strategic Risk</b>			
<b>Escalation to Council required? If yes, complete section below.</b>			No change to current risk level

Risk #	Risk		
SR6	Changes in demographics and/or health profile and/or community expectations across the Shire occur at different rate to that planned/predicted		
Current Likelihood		Current Consequence	Current Risk Level
Emerging		Moderate	Medium
<b>Emerging Issues/Information Relating to this Risk</b>			
Date (if applicable)	Source	Information Received	Information Verified
<b>Assessment of Impact of Information on the Strategic Risk</b>			
Escalation to Council required? If yes, complete section below.			No change to current risk level

Risk #	Risk		
SR7	Global/National incident impacts on investments/businesses in the Shire LGA (e.g. pandemic, financial downturn etc)		
Current Likelihood		Current Consequence	Current Risk Level
Distant		Minor	Low
<b>Emerging Issues/Information Relating to this Risk</b>			
Date (if applicable)	Source	Information Received	Information Verified
<b>Assessment of Impact of Information on the Strategic Risk</b>			
Escalation to Council required? If yes, complete section below.			No change to current risk level

Risk #	Risk		
SR8	Loss of major employer/jobs within LGA		
Current Likelihood		Current Consequence	Current Risk Level
Distant		Minor	Low
Emerging Issues/Information Relating to this Risk			
Date (if applicable)	Source	Information Received	Information Verified
Assessment of Impact of Information on the Strategic Risk			
Escalation to Council required? If yes, complete section below.			No change to current risk level



Risk #	Risk		
SR9	Government reforms, legislative changes, and/or investment decisions impact Council's ability to pursue strategies, service provision and/or sustainability		
Current Likelihood		Current Consequence	Current Risk Level
Distant		Minor	Low
Emerging Issues/Information Relating to this Risk			
Date (if applicable)	Source	Information Received	Information Verified
23/10/2025	WA Parliament	<p>The Local Government Amendment (Rating of Certain Mining Licences) Bill 2025</p> <p>The actions by the Minister for Local Government to address the fallout from the Supreme Court case involving the Shire of Mount Magnet vs Atlantic Vanadium Pty Ltd have had the unintended consequences of throwing into doubt to ongoing rateability of temporary workforce accommodation facilities in accordance with the current policy in place since 2015.</p> <p>Significant advocacy by WALGA and the Shadow Minister for Local Government – Mrs Kirrilee Warr is currently occurring.</p>	Yes
Assessment of Impact of Information on the Strategic Risk			
Escalation to Council required? If yes, complete section below.			Yes
Recommended Likelihood		Recommended Consequence	Recommended Risk Level
Imminent		Significant	Extreme

<b>Risk #</b>	<b>Risk</b>		
SR10	Changes to external government funding model/s for Local Government		
<b>Current Likelihood</b>		<b>Current Consequence</b>	<b>Current Risk Level</b>
Distant		Minor	Low
<b>Emerging Issues/Information Relating to this Risk</b>			
<b>Date (if applicable)</b>	<b>Source</b>	<b>Information Received</b>	<b>Information Verified</b>
<b>Assessment of Impact of Information on the Strategic Risk</b>			
<b>Escalation to Council required? If yes, complete section below.</b>			No change to current risk level

Risk #	Risk		
SR11	Increased criminal and/or anti-social behaviour within the LGA		
Current Likelihood		Current Consequence	Current Risk Level
Distant		Minor	Low
<b>Emerging Issues/Information Relating to this Risk</b>			
Date (if applicable)	Source	Information Received	Information Verified
<b>Assessment of Impact of Information on the Strategic Risk</b>			
Escalation to Council required? If yes, complete section below.			No change to current risk level

<b>Risk #</b>	<b>Risk</b>		
SR12	Major 3rd Party Environmental incident impacts the Shire		
<b>Current Likelihood</b>		<b>Current Consequence</b>	<b>Current Risk Level</b>
Distant		Moderate	Low
Emerging Issues/Information Relating to this Risk			
<b>Date (if applicable)</b>	<b>Source</b>	<b>Information Received</b>	<b>Information Verified</b>
Assessment of Impact of Information on the Strategic Risk			
Escalation to Council required? If yes, complete section below.			No change to current risk level

Risk #	Risk		
SR13	Major biosecurity incident within the Shire impacts businesses in the Shire of Ashburton (e.g. foot and mouth disease, Polyphagous Shot-hole Borer)		
Current Likelihood		Current Consequence	Current Risk Level
Distant		Moderate	Low
<b>Emerging Issues/Information Relating to this Risk</b>			
Date (if applicable)	Source	Information Received	Information Verified
<b>Assessment of Impact of Information on the Strategic Risk</b>			
Escalation to Council required? If yes, complete section below.			No change to current risk level



## Agenda Item 6.2 - Attachment 1

Internal Audit Log - Outstanding and Closed - Nov 2025

14-Nov-25

Shire of Ashburton

Current Review Date: 14-Nov-25												
	Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
236	10-Oct-23	SOA IA	Reg 17-2023	Fuel stock	IA agreed to recommend monitoring consumption on regular basis and record the monitoring and actions taken based on results.	High	Manager Fleets	Smart keys process is now in place. 60% of vehicles now include Smart Tags and percentage is climbing with new Smart Tags recently arriving.	Implementation of Smart Tags 100%	<b>14 November 2025</b> The FOB ( Smart Tags) deployment is now complete with all relevant vehicles and plant now having been issued with active tags.  <b>26 June 2025 - No Update</b>  <b>1 Aug 2024</b> Smart Tags are being issued to individual fleet as required. Require vehicles onsite to issue  <b>Nov 2023</b> Smart Tags are being issued to individual fleet as required.  <b>25 Oct 2023</b> As discussed, this will be a simplified worksheet that only	<b>14 November 2025</b> Response Recived - Closed Subject to future audits  <b>31 Jan 2025</b> In progress  <b>30 Aug 2024</b> This is now complete GH would like to understand what evidence is required to validate  <b>SOA IA 29 Jan 2024</b> In Progress  <b>SOA IA 21 Dec 2023</b> Remains in progress	Validated by SOA IA
237	10-Oct-23	SOA IA	Reg 17-2023	Fuel stock	IA agreed to recommend monitoring consumption on regular basis and record the monitoring and actions taken based on results.	High	Manager Fleets	Reconciliation by SmartFill System for Tom Price is now in place. Onslow will be completed by the target date.	Fuel Reconciliation by SmartFill System for TomPrice and Onslow non moving tanks will be implemented	<b>14 November 2025</b> There are small variances which are within the manufactures tolerances (see attached). We did have a major issue with the	<b>14 November 2025</b> Response recived -Closed Subject to future audits	Validated by SOA IA
238	10-Oct-23	SOA IA	Reg 17-2023	Fuel stock	IA agreed to recommend monitoring consumption on regular basis and record the monitoring and actions taken based on results.	High	Manager Fleets	The Fleet Department are in the process of developing a separate worksheet to capture this data effectively for consumption monitoring.	Implementation of Fleet Fuel consumption monitoring	<b>14 November 2025</b> The fuel consumption report was put on hold when it was decided we would go in a different direction however that did not eventuate. We have all the data since it was put on hold and will have the original worksheet repopulated but end of January .	<b>14 November 2025</b> Response Recived - In Pogress <b>26 June 2025</b> Please provide evedence to review. IA	In Progress
239	10-Oct-23	SOA IA	Reg 17-2023	Strategic Waste Management Plan	IA agreed to recommend review the Strategic Waste Management Plan to align with the new SCP and consider implementing best practices	High	Director Infrastructure and Manager Waste Services	A review will commence in the next six months for the plan's alignment and a gap analysis for the decision-making process.	Review of Strategic Waste Management plan will commence in the next six months for the plan's alignment and a gap analysis for the Regularise recordkeeping for checklist	<b>14 November 2025</b> Manager Strategic Waste Commences in December and will be responsible for the development of the plan over the first 6	<b>14 November 2025</b> Response recived -Not started	Not Started
241	10-Oct-23	SOA IA	Reg 17-2023	Landfill inspection checklist	IA agreed to recommend that management review the checklist for adequacy and ensure compliant recordkeeping practices are in place.	High	Director Infrastructure and Manager Waste Services	IA agreed to recommend that management review the checklist for adequacy and ensure compliant recordkeeping practices are in place.		<b>26 June 2025 - No Update</b>  <b>23 Jan – 2025</b> Site inspection checklists are placed on waste services sharepoint to comply with record keeping practices  <b>20 Nov 2023</b> Ongoing, all new checklists are going into the digital filing system location	<b>14 November 2025-No update- In Progress</b>  <b>26 June 2025</b> Please provide evedence to review. IA  <b>30 Aug 2024</b> No update provided  SOA IA 20 Nov 2023	In Progress
254	10-Oct-23	SOA IA	Reg 17-2023	Onslow Airport	IA recommends that regular reviews of documents, regular risk assessments and regular inspections be carried out. IA also recommends that the audit log is regular maintained (Actions Checklist) and actioned in atimely manner to further strengthen controls.	Medium	Manager Airport Services	TSP Audit was not undertaken in 2020-21 due to COVID travel restrictions, noting limited aviation security auditors in WA. TSP independent biennial audit has now been undertaken in Aug 2023.	TSP biennial audit has now been included in the airports Annual Compliance checklist which is in development (this document will be finalised by 31 Oct 2023). This checklist will be monitored and actioned as needed, by Manager Airport Services (MAS), Airport Administrator and Airport Reporting Officer.	<b>2 Aug 2024</b> WIP. The document is complex and time-consuming to draft, incorporating regulation-specific compliance tasks in comment boxes. Delays due to busy schedule and understaffing; now with a dedicated compliance staff member, completion is prioritized.  <b>29 Jan 2024</b> WIP-It is a complex and time-consuming document to draft as the regulation specific to the compliance tasks are also been included in comment boxes Completion date 31 March.  <b>25 Oct 2023</b> WIP. It is a complex and time-consuming document to draft as the regulation specific to the compliance tasks are also been included in comment boxes.	<b>14 November 2025</b> No update before cutoff <b>30 Aug 2024</b> No update provided  <b>5 Aug 2024</b> In Progress  <b>SOA IA 25 Oct 2023</b> Transferred to In Progress	In Progress
255	10-Oct-23	SOA IA	Reg 17-2023	Onslow Airport	IA recommends that regular reviews of documents, regular risk assessments and regular inspections be carried out. IA also recommends that the audit log is regular maintained (Actions Checklist) and actioned in atimely manner to further strengthen controls.	Medium	Manager Airport Services	The mentioned security risk register is a subsidiary document that was developed to be incorporated into the 'Transport Security Risk Assessment' for the airport back in 2014 when the airport was applying to become a screening authority. There is no regulatory requirement to run a risk register for security operations. The risk register has been removed by the airport TSP.	The security risk register mentioned above can I be expanded upon and incorporated into the airport's existing safety management system (SMS). The airport's SMS is currently a safety-based document; however, it can be amended to include security risks as well. The risks to be included will be the risks from the initial security risk register, updated security risks of new and passenger.	<b>2 Aug 2024</b> Requested a quote from a consultant, but the price was excessive and not budgeted for. We will handle the work internally  Delays due to busy schedule and understaffing; now with a dedicated compliance staff member, completion is prioritized	<b>14 November 2025</b> No update before cutoff <b>30 Aug 2024</b> No update provided  <b>5 Aug 2024</b> In progress	In Progress
256	10-Oct-23	SOA IA	Reg 17-2023	Onslow Airport	IA recommends that regular reviews of documents, regular risk assessments and regular inspections be carried out. IA also recommends that the audit log is regular maintained (Actions Checklist) and actioned in atimely manner to further strengthen controls.	Medium	Manager Airport Services	Technical inspection findings identified during the technical inspection are categorised based on the assessed risk implication and the recommended time frame for implementation of corrective actions. [TABLE] The airport's 'actions checklist' is designed around the risk implications in the reports received from the inspectors.	The checklists will be reviewed to consider if a 'risk acceptance' criteria can be included.	<b>2 Aug 2024</b> Requested a quote from a consultant, but the price was excessive and not budgeted for. We will handle the work internally  Delays due to busy schedule and understaffing; now with a dedicated compliance staff member, completion is prioritized <b>29 Jan 2024</b> Technical inspection due May 2024. Assessed risk and document templeted to be review in conjunction with technical inspector Completion date end 31 May 2024	<b>14 November 2025</b> No update before cutoff <b>30 Aug 2024</b> No update provided  <b>5 Aug 2024</b> In progress  <b>SOA IA 25 Oct 2023</b> Not started	In Progress

14-Nov-25

Shire of Ashburton

Current Review Date: 14-Nov-25												
	Date of Report	Auditor	Audit Topic	Finding Title	Recommendation	Risk Rating	Recommendation Owner	Management Comment in Report	Agreed Action	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
266	30-Nov-23	IOAP	Procurement 24	No previous experience records maintained/ considered in evaluation	Procurement department, together with projects needs to develop performance score system and implement to capture performance. These scores should be considered for future evaluation of the same contractor.	Low	Senior Procurement Officer	Procurement will investigate a scoring matrix. However this will be dependent on Project officers providing Project Management information that is currently not being adequately captured in the Shire.	Develop Scoring Matrix	<b>14 November 2025</b> Procurement have been adding KPI that they are aware of to the VendorPanel Contract Management Module, however this is very time consuming and Procurement do not have the time or staffing levels to continue. CEO and DCEO have been made aware of insufficient staffing levels in Procurement.  <b>26 June 25</b> Some performance indicators are within the VendorPanel Contract Management module. IA to be given access to VP Contract Management module.  <b>14 Aug 24</b> New Recommendations from IAOP Feb 24 added to list 14 Aug 24. No update requested/provided	<b>14 November 2025</b> Response Recived- In Progress  <b>26 June 2025</b> Please provide evedence to review. IA  <b>14 Aug 2024</b> Not started	In Progress
267	30-Nov-23	IOAP	Procurement 24	Inadequate financial evaluation in RFT	Procurement needs to establish thresholds that requires submission of last audited financial statements or in absence of such	Low	Senior Procurement Officer	Threshold amounts to be included into Purchasing and Procurement Policy, possibly in line with Compulsory Probity Auditor	Request Clarification from ELT and add Financial Audits to Policy	<b>14 November 2025</b> Unachievable as ELT do not respond to emails or request for information.	<b>14 November 2025</b> Response Recived- In Progress	In Progress
268	30-Nov-23	IOAP	Procurement 24	Frequent variation requests	Procurement department needs to provide training of recording positive/ negative variance and projects need to consider variance records in strengthening experience of proper scoping. E.g To include safety requirements in projects scope.	Low	Senior Procurement Officer	Contract management Training to be implemented with an emphasis on Variations and their importance. Unsure with the current financial modules the Shire have to how Procurement will be able to accurately identify Variations.	Increased Training	<b>14 November 2025</b> Contract Management added to Procurement training now called Procurement and Contract Management training. See attached.  <b>26 June 2025</b> Procurement do not have the staffing levels to provide additional in person training. Senior Procurement Officer will look at internal online training for staff.  <b>30 Aug 2024</b> would like discussion with IA to understand what is required <b>14 Aug 24</b> New Recommendations from IAOP Feb 24 added to list 14 Aug 24. No update requested/provided	<b>14 November 2025</b> Response Recived- Closed  <b>26 June 2025</b> Please provide evedence to review. IA  <b>14 Aug 2024 BTP Comment:</b> Not started	Validated by SOA IA
274	20-Feb-24	SOA IA	FMR -2024	Negative fuel stock	Finance department should regularly review that fuel stock is reconciled considering the physical dip balance by fleet department. Finance department need to strengthen control to improve accuracy and completeness of data entered to synergy system.	Low	Manager Finance	Finance staff have taken over the reconciliation responsibilities for Fuel inventory following the need to undertake a detailed audit and reconciliation process as part of the 2022/23 Financial Audit. This was previously managed within the Fleet area. Investigations are also underway to automate the importation of fuel issues via the Smart Fuel system to improve accuracy and reduce the volume of data entry	Finance to be responsible for ongoing fuel reconciliations on a monthly basis.	Complete, occurred as part of 2022-23 audit.	<b>14 November 2025</b> This is to be discussed with ARMC to include in next year Audit Plan <b>03 July 2025</b> This is to be discussed with ARMC to include in next year Audit Plan  <b>26 June 2025</b> Need evedence of ledger balance reconciled with fuel dip as of last monthly account finalised per the	In Progress
275	20-Feb-24	SOA IA	FMR -2024	Unusual assets records	Internal audit recommends an investigation to establish the basis of such spending as per the law/ policy and effect on Shire assets where	Low	Manager Finance /Director Corporate Services	The 2022/23 External Audit included an Emphasis of Matter note which related to the restatement of prior year comparatives. This	Nil	Complete	<b>14 November 2025</b> This is to be discussed with ARMC to include in next year Audit Plan	In Progress