Attachments

Audit And Risk Management Committee Meeting

Tuesday, 10 December 2024

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Minutes of the Audit And Risk Management Committee Meeting held 20 August 2024

Published Minutes

Audit And Risk Management Committee Meeting

Tuesday, 20 August 2024

Date:	Tuesday 20 August 2024
Time:	8:30am
Location:	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
Distribution Date:	Friday 16 August 2024

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
23 August 2024

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, 20 August 2024.

Presiding Member _____

Date _____

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

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1 Declaration Of Opening

The Presiding Member declared the meeting open at 8:31am.

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, present and emerging.

2 Announcement Of Visitors

Nil

3 Attendance

3.1 Present

Elected Members:	SP A Smith	Shire President
	Cr K White	Deputy Shire President, Onslow Ward
	Cr R De Pledge	Ashburton-Tablelands Ward (arrived 8:59am)
	Cr M Lynch	Tom Price Ward
	Cr A Sullivan	Paraburdoo Ward
Observers:	Cr M Gallanagh	Pannawonica Ward
	Cr L Rumble JP	Paraburdoo Ward
	Cr B Healy	Tom Price Ward
	Cr R Kapor	Tom Price Ward
Employees:	K Donohoe	Chief Executive Officer
	J Sangster	Deputy Chief Executive Officer
	C McGurk	Director Community Development (arrived 8:59am)
	D Kennedy	Director Corporate Services
	G Harris	Director Infrastructure Services
	A Johnston	Manager Media and Communications
	M Younger	Manager Information Services (arrived 9:06am)
	J Bray	Manager Governance
	B Van Rensburg	Council Support Officer

Guests:	Aloha Morrissey, Paul Tilbrook and Talia Channer – Office of the Auditor General
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

Nil

3.3 Approved Leave Of Absence

Nil

4 Declaration By Members

4.1 Due Consideration By Councillors To The Agenda

Elected Members noted that 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 21 May 2024

Committee Decision

Moved **Cr K White**

Seconded **Cr M Lynch**

That the Minutes of the Audit And Risk Management Committee Meeting held 21 May 2024 (Item 5.1.1 Attachment 1) be confirmed as a true and accurate record.

For: **A Smith, K White, M Lynch and A Sullivan**

Against: **Nil**

Carried 4/0

6 Public Agenda Items

6.1 Audit Log Status Update

File Reference	CM52
Applicant or Proponent(s)	Not Applicable
Author	W King, Business Transformation Partner
Authorising Officer	J Sangster, Deputy Chief Executive Officer
Previous Meeting Reference	Audit and Risk Management Committee 21 May 2024 - Item 6.1
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	1. Internal Audit Log - August 2024

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

This report covers the period 30 April 2024 to 2 August 2024.

No issues have been closed since the last report due to the vacancy in the Shire's Internal Auditor position. Progress has been made on a significant number of findings, including a number ready for closure. Upon commencement of a new Internal Auditor, independent validation will be undertaken and presented to the Audit and Risk Management Committee for closure.

Internal Audit

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

There are 141 issues open across various processes as of 14 August 2024. All actions for the Building Permit Application Process have been completed and it was agreed at the last meeting that reporting will cease on this topic.

Internal Audit Topic	Not Started		In Progress		Validated		Total Open		Total Items
	2 Aug	29 Apr	**2 Aug**	29 Apr	**2 Aug**	29 Apr	**2 Aug**	29 Apr	
Review of 2019 FMR	**0**	0	**3**	3	**1**	1	**3**	3	**4**
Procurement [21]	**0**	1	**5**	1	**18**	18	**5**	5	**23**
Risk Management	**3**	3	**12**	12	**4**	4	**15**	15	**19**
Grants Management	**10**	10	**0**	0	**1**	1	**10**	10	**11**
Records Management [21]	**2**	2	**3**	3	**10**	10	**5**	5	**15**
Records Management [22]	**5**	7	**8**	6	**19**	19	**13**	13	**32**
Cyber Security	**0**	4	**20**	16	**3**	3	**20**	20	**23**
Business Continuity, Disaster Recovery and Incident Management	**14**	20	**9**	3	**3**	3	**23**	23	**26**
Contract Management	**0**	0	**7**	7	**10**	10	**7**	7	**17**
Fraud and Corruption	**9**	9	**8**	8	**10**	10	**16**	17	27
Payroll & HR	**0**	1	**6**	5	**0**	2	**6**	6	**6**
Regulation 17-2023	**1**	5	**14**	12	**0**	12	**14**	17	**14**
Procurement [24]	**7**	0	**0**	0	**0**	0	**7**	0	7
Totals	**44**	62	**93**	**76**	**79**	93	**141**	141	**221**

Since last reported to the Audit and Risk Management Committee on 16 April 2024 a further seven (7) recommendations have been made in relation to Procurement. Each of these seven recommendations have now been added to the log.

Financial Audits

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

There are 15 issues open across various processes as of 2 August 2024.

Internal Audit Topics	Not Started		In Progress		Validated		Total Open		Total Items
	2 Aug	29 Apr	**2 Aug**	29 Apr	**2 Aug**	29 Apr	**2 Aug**	29 Apr	
Financial – 30 June 2021	**1**	1	**0**	0	**8**	8	**1**	1	**9**
Financial – 30 June 2022	**1**	1	**0**	0	**5**	5	**1**	1	**6**
Financial – 30 June 2023	**5**	5	**0**	0	**0**	0	**5**	5	**5**
IT General Controls 2020-21 & 2021-22	**3**	3	**5**	5	**2**	2	**8**	8	**10**
Totals	**10**	10	**5**	0	**27**	27	**15**	15	**42**

No recommendations have been completed since last reported to the Audit and Risk Management Committee on 20 February 2024. Significant progress has been made on outstanding actions however, until the next external audit is conducted, actions cannot be closed.

Note: Full Audit Log attached (Attachment 1) shows only the actions pending.

Consultation

The relevant officers have provided updates on the outstanding actions.

Strategic Community Plan

Shire of Ashburton Strategic Community Plan 2022-2032

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

Council Policy

Nil

Financial Implications

Current Financial Year

Nil

Future Financial Year(s)

Nil

Legislative Implications

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

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

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

Risk Management

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

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

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

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 as detailed in Attachment 1.

Committee Decision

Moved **Cr M Lynch**

Seconded **Cr K White**

That with respect to Audit Log Status Update, the Audit and Risk Management Committee recommends that Council, receives the updated Audit Log as detailed in Attachment 1.

For: **A Smith, K White, M Lynch and A Sullivan**

Against: **Nil**

Carried 4/0

6.2 Performance Audit - Physical Security of Server Room Assets Onslow

File Reference	FM10
Applicant or Proponent(s)	Not Applicable
Author	D Kennedy, Director Corporate Services
Authorising Officer	D Kennedy, Director Corporate Services
Previous Meeting Reference	Nil
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	1. Performance Audit - Local Government Physical Security of Server Room Assets Emerging Findings Letter - Confidential 2. Local Government Physical Security of Server Assets Performance Audit June 2024

Report Purpose

The purpose of this report is to inform the Audit and Risk Management Committee (ARMC) of the outcomes from the recent performance audit of physical security of server room assets at the Onslow Administration Building, conducted by the Office of the Auditor General (OAG).

The ARMC is requested to note the findings and recommend to Council that the OAG report be received.

Background

Notification and Selection:

- In November 2023, the Shire of Ashburton (the Shire) was informed that it was one of 16 non-metropolitan local government entities chosen for a performance audit focused on the physical security of IT assets.

Audit Details:

- The performance audit is conducted by the Office of the Auditor General (OAG) as part of its mandate under section 18(2) of the *Auditor General Act 2006*.
- The audit aims to assess the security measures protecting IT assets against unauthorised access and environmental damage, particularly in key infrastructure areas such as server rooms.

Importance of Physical Security:

- Physical security is critical for safeguarding an entity's information. Failure to protect IT assets can compromise the security of both private and commercial data.
- Inadequately secured servers pose risks, including unauthorised access and environmental hazards, which could disrupt the entity's ability to provide continuous services to the community.

Audit Timeline and Location:

- The physical audit took place at the Onslow Administration Building on 19 April 2024.
- The OAG issued the Shire with an Emerging Findings letter on the 10 June 2024 (Attachment 1 - Confidential), with the full Performance Audit report being tabled in Parliament on the 24 June 2024 (Attachment 2).

Comments

The dedicated server room in Onslow is relatively modern and met the OAG's expectations with regards to auditable restricted access and the server rack being appropriately secured.

Environmental controls were adequate to warn of several environmental hazards such as temperature, humidity and fire.

However, the OAG identified some improvement areas for further consideration as follows:

1. No controls in place to warn of changes to power conditions.
2. Uninterruptable Power Supply (UPS) not being serviced; and
3. Damage ceiling panels could cause a possible hazard to the server.

In early June the UPS in the Onslow server room failed, highlighting the issue raised above. The UPS had been identified as being overdue for replacement and was planned for renewal in the 2024/25 Annual Budget. Temporary measures are in place and a new monitored UPS is expected to be operational by the end of August 2024.

A local contractor has been engaged to repair the damaged ceiling panels.

OAG Briefing to the Audit and Risk Management Committee

As part of the performance audit process, the OAG is pleased to brief the ARMC. This has been arranged to occur at the commencement of the ARMC meeting scheduled for 20 August 2024.

This will provide the OAG the opportunity to explain the process and methodology followed and for ARMC members to ask any questions.

Additional Server Rooms

The audit has highlighted the need for improvements in the physical security of the Shire's server locations beyond the Onslow server room. These locations include the Onslow Airport, Pannawonica (shared facility with Rio Tinto), Paraburdoo and Tom Price.

Council has allocated capital funding in the 2024/25 Annual Budget to upgrade and renew the infrastructure at each of these sites to enhance their physical security.

There are limitations however, for example with the Tom Price server room, which is currently a multi-function room, not a dedicated server room. Full resolution will depend on the construction of a new Administration Building.

Consultation

Office of the Auditor General
Manager Information Services

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	4.4 Information systems to aid delivery of services to the community are robust, reliable, and secure
Strategy	1 Provide continuous implementation of improvements in Information and Communication Technology solutions to best support the needs of Councillors, employees and, where appropriate, the community.

Council Policy

Council Policies » Shire of Ashburton

Nil

Financial Implications

Current Financial Year

Nil. Council has existing approved budget to address improvement suggestions.

Future Financial Year(s)

Nil. The Long-Term Financial Plan is reviewed on a regular basis to ensure sufficient funds are allocated to the improvement of information technology assets.

Legislative Implications

Nil

Risk Management

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

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
Interruption to service	Unauthorised release of, amendment to, use of, loss of, and/or loss of access to corporate/confidential information.	Possible (3)	Moderate (3)	Moderate (5-9)	Audit confirmed adequate controls were in place and improvement suggestions are being acted upon.

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 the Performance Audit - Physical Security of Server Room Assets Onslow, the Audit and Risk Management Committee recommends that Council,

1. Receives the Emerging Findings Letter.
2. Notes the Local Government Physical Security of Server Assets Performance Audit tabled in Parliament on 24 June 2024.

Committee Decision

Moved **Cr K White**

Seconded **Cr M Lynch**

That with respect to the Performance Audit - Physical Security of Server Room Assets Onslow, the Audit and Risk Management Committee recommends that Council,

1. **Receives the Emerging Findings Letter.**
2. **Notes the Local Government Physical Security of Server Assets Performance Audit tabled in Parliament on 24 June 2024.**
3. **Instructs the Chief Executive Officer to undertake an audit of access controls to the Tom Price server room and provide a report to the next Audit and Risk Management Committee meeting.**

For: **A Smith, K White, M Lynch and A Sullivan**

Against: **Nil**

Carried 4/0

Reason for change:

To provide assurance to the Committee that sufficient access controls are in place for the Tom Price server room.

Cr R De Pledge entered the meeting at 8:59am.
C McGurk, Director Community Development entered the meeting at 8:59am.

6.3 Bushfire Risk Management Plan

File Reference	ES23
Applicant or Proponent(s)	Not Applicable
Author	P Kuhne, Manager Regulatory Services
Authorising Officer	J Sangster, Deputy Chief Executive Officer
Previous Meeting Reference	Nil
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	1. Bushfire Risk Management Plan 2. BRMP Appendix A LG Wide Controls 3. BRMP Appendix B Protected Species and Communities 4. BRMP Appendix C Communications Plan 5. BRMP Letter of Endorsement from OBRM

Report Purpose

The purpose of this report is to inform the Audit and Risk Management Committee (Committee) of the Shire of Ashburton Bushfire Risk Management Plan (BRMP) that has been prepared for the district, as provided and detailed in Attachments 1 to 4.

The Committee is requested to support the BRMP as presented and recommend that Council that formally endorse the BRMP.

Background

The Shire of Ashburton (the Shire) does not currently have a BRMP to support it in mitigating the risk of bushfire across the Shire to protect community, property and critical infrastructure.

The Office of Bushfire Risk Management (OBRM) manages the Bushfire Risk Management System, which the Shire has access to. It allows the Shire to document and monitor bushfire risk, vulnerable areas, and the results of mitigation activities. A requirement for the Shire to have access to this system is to have a BRMP.

The Shire engaged a subject matter expert to assist with the development of a BRMP. The OBRM funded and partnered with the Western Australian Local Government Association (WALGA) to employ a Bushfire Risk Planning Coordinator to assist the Shire to develop a BRMP for the district.

It has taken 12 months of stakeholder consultation and research to develop and complete a comprehensive BRMP for the Shire for presentation to Council for final endorsement.

Comments

The development of the BRMP has not impacted the Shire financially as it has been funded and supported by the OBRM and WALGA. Shire staff have provided input in line with operational requirements.

The BRMP developed, records land ownership across the Shire and identifies bushfire risk management by the landowners. This allows the Shire to determine risk and identify appropriate mitigation activities to protect community, property, and critical infrastructure from bushfires.

Endorsement of the BRMP opens an opportunity for the Shire to apply for future funding from the OBRM for eligible mitigation projects on land the Shire is responsible for.

The BRMP records what the bushfire risk is across the Shire, who is the responsible landowner and facilitate a coordinated and collaborative approach to mitigating the risk.

Consultation

Appendix C of the BRMP is the Communication Plan for bushfire risk management. It prescribes who the stakeholders are, and how they have or will be consulted.

Shire officers have consulted with the following for input into the BRMP:

1. Department of Fire and Emergency Services (DFES), through the OBRM and the DFES Pilbara Regional Office.
2. Department of Biodiversity, Conservation and Attractions (DBCA) through the DBCA Pilbara Regional Office, concerning Karijini National Park and Barrow Island.
3. Chevron in relation to their Wheatstone project.
4. The Shire's Local Emergency Management Committee's (LEMCs).

Strategic Community Plan

Shire of Ashburton Strategic Community Plan 2022-2032

Strategic Objective	3. Prosperity - We will advocate and drive opportunities for the community to be economically desirable, resilient, and prosperous.
Strategic Outcome	3.3 Clean, safe, and accessible communities
Strategy	2 Review and maintain Local Emergency Management Arrangements for the community.

Council Policy

Council Policies » Shire of Ashburton

Nil

Financial Implications

Current Financial Year

Nil

Future Financial Year(s)

Future funding may be requested to support funding applications for identified and eligible bushfire mitigation activities within the Shire.

Legislative Implications

The *Bush Fires Act 1954* governs how local government is to manage its bushfire risk and the BRPM developed supports the Shire's legislative responsibility for managing bushfire risk.

Risk Management

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

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
Interruption to service	If the Shire does not endorse this plan to mitigate bushfire risk, it may be impacted by bushfires that disrupts services and impacts people, property and critical infrastructure.	Possible (3)	Moderate (3)	Moderate (5-9)	Implement this plan to mitigate the risk of bushfire to the Shire. The Shire already supports a volunteer bushfire brigade, undertakes firebreak development and inspections to mitigate the risk.

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

Voting Requirements

Simple Majority

Officer Recommendation

That with respect to the Bushfire Risk Management Plan, the Audit and Risk Management Committee recommend that Council,

1. Endorse the Bushfire Risk Management Plan, as detailed in Attachments 1 to 4; and
2. Authorises the Chief Executive Officer to sign the Bushfire Risk Management Plan on behalf of Council, to confirm Council's endorsement.

Committee Decision

Moved **Cr K White**

Seconded **Cr M Lynch**

That with respect to the Bushfire Risk Management Plan, the Audit and Risk Management Committee recommend that Council,

1. Endorse the Bushfire Risk Management Plan, as detailed in Attachments 1 to 4; and

2. Authorises the Chief Executive Officer to sign the Bushfire Risk Management Plan on behalf of Council, to confirm Council's endorsement.

For: **A Smith, K White, R De Pledge, M Lynch and A Sullivan**

Against: **Nil**

Carried 5/0

M Younger, Manager Information Services entered the meeting at 9:06am.

7 Confidential Matters

Procedural Motion

Moved **Cr K White**

Seconded **Cr A Sullivan**

That Council move behind closed doors at 9:12am, pursuant to clause 6.2 of the *Shire of Ashburton Standing Orders Local Law 2012* to consider the following confidential item:

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: **A Smith, K White, R De Pledge, M Lynch and A Sullivan**

Against: **Nil**

Carried 5/0

7.1 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 20 February 2024 - 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, resolved and new claims since the last Wittenoom claims update which was provided to the Audit and Risk Management Committee on 20 February 2024.

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

Voting Requirements

Simple Majority

Committee Decision

Moved **Cr K White**

Seconded **Cr M Lynch**

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

For: **A Smith, K White, R De Pledge, M Lynch and A Sullivan**

Against: **Nil**

Carried 5/0

Procedural Motion

Moved **Cr M Lynch**

Seconded **Cr K White**

That the Audit And Risk Management Committee re-open the meeting to the public at 9.28am.

For: **A Smith, K White, R De Pledge, M Lynch and A Sullivan**

Against: **Nil**

Carried 5/0

8 Next Meeting

The next Audit And Risk Management Committee Meeting will be held at 8:30am on Tuesday 10 December 2024 at Clem Thompson Sports Pavilion, Stadium Road, Tom Price.

9 Closure Of Meeting

There being no further business, the Presiding Member closed the meeting at 9:28am.

Agenda Item 6.1 - Attachment 1

Follow-up Internal Audit Report - October 2024

shire of Ashburton

opportunity to community

SHIRE OF ASHBURTON
FOLLOW-UP INTERNAL AUDIT REPORT
OCTOBER 2024

LG CARE SOLUTIONS
Sydney, Australia

LG CARE SOLUTIONS

Follow-up Internal Audit Report October 2024

Introduction

The Shire of Ashburton (SOA) engaged LG Care Solutions (LGCS) to conduct a follow-up internal audit on the audit log. LG Care Solutions, based in Sydney and led by Diluka Weerasingha (CIA, CPA, Ex-Internal Auditor of SOA), is a specialist firm in Internal Audit, Risk Management, Policy and Procedure Development, and System Implementation Support.

The audit was conducted in alignment with the principles outlined in the Global Internal Audit Standards of Institute of Internal Auditors. Documentary evidence was reviewed, and meetings were held with the following SOA staff members.

SN	Staff Designation
1	Manager Organisational Development
2	Manager Assets and Programming
3	Fleet Manager
4	Senior Procurement Officer
5	Director Corporate Services
6	Manager Information Services
7	Deputy Chief Executive Officer
8	Business Transformation Officer

Management Responsibility

SOA Management is responsible for establishing and maintaining an effective system of internal control over its operations and financial reporting. This includes, without limitation, systems designed to ensure the achievement of control objectives and compliance with applicable laws and regulations.

Limitations

The matters raised in this report are those that came to our attention during the course of our review. They are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that could be made. Our procedures were not designed to detect all weaknesses in control systems, as they were not performed continuously throughout the period and the tests were conducted on a sample basis.

Fraud

There is an unavoidable risk in any assurance project that fraud or irregularity may not be detected due to the limitations noted above. Therefore, our report should not be relied upon to disclose fraudulent activities.

Recommendations

LGCS is not responsible for whether, or how, any recommendations made in this report are implemented. Your entity should assess our recommendations for their full commercial and operational impact before proceeding with implementation.

DRAFT

Follow-up Internal Audit Report October 2024

Confidentiality

This report is confidential and has been prepared solely for the use of your entity. Ownership of the report and any attachments lies with your entity.

Third-Party Responsibility & Information Requests

This report should not be quoted in whole or in part without our written consent. We disclaim any responsibility for any reliance on this report by persons other than the management of the entity, or for any purpose other than that for which it was prepared.

Costs related to information requests under "freedom of information" legislation, such as the WA Freedom of Information Act 1992, the Commonwealth Freedom of Information Act, or subpoenas arising from actions taken by individuals or groups as a result of this report, will be passed on to SOA.

Conclusion

SOA submitted 63 selected issues for follow-up verification, of which LGCS has accepted evidence and closed 24 issues. The details of the closed issues are provided in Annexure 1 of this report.

Summary of Audit Log as of 14 Oct 2024

Internal Audit Topic	Not Started	In Progress	Validated	Total
Building Permit Application Process	0	0	26	26
Business Continuity, Disaster Recovery and Incident Management	13	8	5	26
Contract Management	0	6	11	17
Cyber Security	0	15	8	23
Fraud and Corruption FY22	9	8	10	27
Grants Management	10	0	1	11
Payroll & HR FY22	0	6	2	8
Records Management	2	2	11	15
Records Management 22	4	9	19	32
Review of FMR	0	1	3	4
Risk Management	3	12	4	19
Reg 17-2023	1	10	18	29
FMR -2024	**5 ***	**2**	**0**	**7 ***
Compliance	0	0	1	1
Procurement (21)	0	4	19	23
Procurement 24	1	3	3	7
Total	**48**	**86**	**115**	**275**

Follow-up Internal Audit Report October 2024

Note 1: 63 Audit issues were submitted for verification mentioning in the Audit Log as the status "Awaiting for Verification by IA". Out of 63 issues, 39 issues have not been closed and marked back as "In Progress"

Note 2 (*): Audit log shows only 2 issues in relation to FMR -2024. However, the ARMC agenda on 20 Feb 2024 shows 7 issues in the final FMR -2024 report. Above summary has been updated to reflect 7 though audit log is incomplete.

Should you need any clarifications, kindly contact undersigned

Thank you

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Follow-up Internal Audit Report October 2024

Annexure 1

# Audit Log Ref	Audit Report Expectation/ Agreed Action	Evidence Provided	Status After Validation
1	MA 2020-21 P13 KCA 11 Page 110 requirements Provide evidence of reviews undertaken on the Fixed Asset Register.	Ingrid's Email on Planning Information Collection #001 - Awareness provided email communications SOA Detailed Movement Report 30 June 2024 SOA Summary Movement Report 30 June 2024 (by Asset) SOA Summary Movement Report 30 June 2024	**CLOSED**
2	MA 2020-21 P13 KCA 11 Page 110 requirements	AD email to WK Ingrid Email on Planning Information Collection RO Capex Questionnaire #002 - Enforce individual accountability for compliance with the Shires documented procedures #002 - Responsible Officer - Capex Questionnaire SOA Detailed Movement Report 30 June 2024 SOA Summary Movement Report 30 June 2024 (by Asset) SOA Summary Movement Report 30 June 2024	**CLOSED**
25	MA 2020-21 P24 Expectation is to have a process	Directive – Corporate Credit Cards #025 - Corporate Credit Cards #025 - Directive - Corporate Credit Cards	**CLOSED**
64	MA 2020-21 P47 Language Control	Records User Guide - November 2023 #064 - MASTER Records User Guide 2023	**CLOSED**
111	Establish cybersecurity training at induction, and an ongoing training program for all staff on cybersecurity awareness including refresher training.	Pulse Cyber Training #108, 109 - Pulse Cyber Training Screenshot	**CLOSED**
112	Maintain an up-to-date log of when staff last completed their training.	Pulse Cyber Training #108, 109 - Pulse Cyber Training Screenshot	**CLOSED**
113	Schedule of planned intervals for conducting cybersecurity risk assessments to be incorporated into the	#IS Risk Register 2023 #Completed Risk and Treatment Review Tasks	**CLOSED**

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Follow-up Internal Audit Report October 2024

# Audit Log Ref	Audit Report Expectation/ Agreed Action	Evidence Provided	Status After Validation
	Cybersecurity Framework and operating procedures		
114	Register maintained of risk assessments conducted in accordance with the framework and procedures	#IS Risk Register 2023 #Completed Risk and Treatment Review Tasks	**CLOSED**
115	Register maintained of risk assessments conducted in accordance with the framework and procedures	#IS Risk Register 2023 #Completed Risk and Treatment Review Tasks	**CLOSED**
116	Incorporate an annual program of testing vulnerabilities into the Cybersecurity Framework and supporting operating procedures	#ES2 Report Cover Screenshot (External Pen testing 30/06/2023) #Shire of Ashburton ICT Audit 2024 v1.0	**CLOSED**
118	Review current security measures and incorporate acceptable restrictions for authorised access into the Shire's Cybersecurity Framework	#Shire of Ashburton LG Physical Security Emerging Findings with cover letter	**CLOSED**
119	Ensure security measures included in the framework are implemented	#Shire of Ashburton LG Physical Security Emerging Findings with cover letter	**CLOSED**
135	IT-DRP	IT-DRP #135 - IS DR Plan_ #135 - Signed Memo IS DR Plan #135 - SoA - IS DR Plan - Notification Tree #135 - SoA - IS DR Plan - Process Diagram	**CLOSED**
136	Review the end-of-life cycle of the backup ICT infrastructure installed at Onslow Airport in late 2016;	INV3625 (Move to Cloud) IT Assets End of Life Review 08 May 2023	**CLOSED**
142	Staff Awareness on BCP/EM	Training Evidence Provided #142 - Staff awareness training	**CLOSED**
193	Contract Management Training Approved by CEO and Training Log for first time and refresher	Contract Management Presentation #193 - PowerPoint Contract Management Induction - New Staff #Training History Records Contract Management and Related #193 RE_ Contract Management Training	**CLOSED**
234	Project closeout workflow and procedures to be	Assets Management Process and Procedure Index	**CLOSED**

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Follow-up Internal Audit Report October 2024

# Audit Log Ref	Audit Report Expectation/ Agreed Action	Evidence Provided	Status After Validation
	reviewed by Assets and Programming, with approval by Finance, and endorsement by ELT	#234 - Processes and Procedures – Index #234 - Agenda Item ELT-MMG For Noting #234 - MMG Minutes - 06 September 2024 #234 - SOA Procedure - Asset project close out #234 - SOA Procedure - Transferring maintenance and replacement information for myData	
245	Succession planning is scheduled for Q2 (Oct-Dec) of the 2023/24 year, as outlined in the OD 12-month plan and as endorsed by the CEO.	Strategic Workforce Plan OD Strategy 2024/25 Pulse Performance Review Workflow Off boarding Template Shire wide Training Calendar Emergency Management Fundamentals On boarding and Retention Strategy Pulse What can I do Performance Review Process - Handbook Increments Off boarding Resignation Confirmation and Exit Survey Proposal to Shire of Ashburton Local Recovery Coordinator Course #224, 227-229, 245 Update of Internal Audit Log #Succession Plan 2024/2025 Was exhibited Online	**CLOSED**
246	The Shire's Recruitment and Retention Strategy is due for a review, which is scheduled for Q3 (Jan – March) for the 2023/24 year.	ASH15119 Recruit Retention strategy_V3 ASH15120 Total Rewards doc design_v2 #246 - ASH15119 Recruit Retention strategy_V3 #246 - ASH15120 Total Rewards doc design_v2	**CLOSED**
252	Gift Cards Procedure will be developed and implement	Gift Card Voucher and Prize Register Copy of Gift Card Voucher and Prize Register #252 - Gift Card Voucher and Prize Register #Procedure - Ashburton All Star Nominations 26.09.2024 (1)	**CLOSED**
263	Private Swimming Pool Inspection	#263 - DMIRS Pool Barrier Inspection Reply Letter #263 - Pool Barrier Program 2024 -2027 #List of Swimming Pools investigated	**CLOSED**
265	Procurement department needs to monitor procurements less than $100,000 to	^N195^J 265 ^0 269 - PO Report including Exemptions 2024 #195, 265 & 269 - PO Report including Exemptions 2024	**CLOSED**

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Follow-up Internal Audit Report October 2024

# Audit Log Ref	Audit Report Expectation/ Agreed Action	Evidence Provided	Status After Validation
	establish the adequacy of quotations.		
269	Procurement department should implement exemptions tracing method and make sure all exemptions are following RFQ procedure	^N195^J 265 ^0 269 - PO Report including Exemptions 2024 #195, 265 & 269 - PO Report including Exemptions 2024	**CLOSED**
270	Procurement department should establish appropriate refresher training annually/ whenever significant change occur.	#270 - PowerPoint Procurement Refresher Training #Procurement Training List #FW_ A requisition greater than $10_000 has been raised_ # Powerpoint Procurement Refresher Training	**CLOSED**

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Agenda Item 6.1 - Attachment 2

Internal Audit Log - November 2024

27-Nov-24

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	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.	**2 Aug 2024** Implementation of asset inventory to Implementation of Assets to Mydata is being finalised. Once finalised new processes to be established for monthly reconciliations. ETA sept **29 Jan 2024 by DCS** Work is being done to make the MyData Asset Management System the Shire's sole Asset Register. I believe this item can be closed as is essentially a duplication of the Management Letter items from the 22/23 Audit in connection with the 22/23 Infrastructure Revaluation. By 30 June 2024 the Asset Register will have been completely reviewed and overhauled, including documentation on capitalisation, depreciation etc which are currently under development with consultants ACEAM.	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Evidence Provided** **Awaiting review by IA** **2 Aug 2024** In Progress	Validated by LGCS
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.	**2 Aug 2024** Transition to Fixed Asset Register My Data being finalised. To be reconciled at 30 June 2024, then monthly thereafter. Responsibilities and process to be determined. **29 Jan 2024 by** Work is being done to make the MyData Asset Management System the Shire's sole Asset Register. I believe this item can be closed as is essentially a duplication of the Management Letter items from the 22/23 Audit in connection with the 22/23 Infrastructure Revaluation. By 30 June 2024 the Asset Register will have been completely reviewed and overhauled, including documentation on capitalisation, depreciation etc which are currently under development with consultants ACEAM. 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	**14 Oct 2024** **Validated by LGCS** **30 Aug 20224** **Evidence Provided** **Awaiting IA for review** **5 Aug 2024** In Progress 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	Validated by LGCS
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.	**2 Aug 2024** Draft checklist have been developed, pending 100% implimentation. End of Year and Audit Checklist developed and actioned. **29 Jan 2024 by DSC** What is required to close this one? Rates & Debtors Modules are being reconcilied on a monthly basis?	**30 Aug 2024** **Evidence Provided** **Awaiting IA for review** **5 Aug 2024** In Progress	In Progress
22-Apr-21	Moore Australia	Procurement (21)	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.	**2 Aug 2024** Some confusion on what is required. JB to provide original Audit to TD **29 Jan 2024 by DSC** Is this a Finance or a Procurement Task. Very generic recommendation and believe this should be closed and focus maintained on any findings coming from Interim or Final Audit.	**30 Aug 2024** **Evidence Provided** **Awaiting review by IA** **5 Aug 2024** In Progress **SOA IA 29 Jan 2024** Refer to Process Owner and for Evidence/ Confirmation to close.	In Progress
22-Apr-21	Moore Australia	Procurement (21)	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	**29 Jan 2024 by DCS** More details required. I don't understand the recommendation 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.	**30 Aug 2024** **No information provided** **SOA IA 29 Jan 2024** Refer to Process Owner for Evidence/ Confirmation to close. 8 June 2022: Renae Lynch - This recommendation is the responsibility of the Finance Manager - Taryn Dayman.	In Progress
22-Apr-21	Moore Australia	Procurement (21)	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.	**29 Jan 2024** I don't know what is required to close this out. EFTSURE has been implemented and Synergy permissions are being maintained 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.	**30 Aug 2024** **Evidence provided by Dir CS** **Awaiting IA review** **SOA IA 29 Jan 2024** Refer to Process Owner for Evidence/ Confirmation to close. 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 (21)	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	**2 Aug 2024** No update provided **SOA IA 29 Jan 2024** Refer to ARITAG – I don't think this is an issue. A new ERP would have improved workflow capabilities but in the meantime, controls within Synergy are considered adequate 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.	**30 Aug 2024** **Updated comment provided by Dir CS. Awaiting review by IA** **5 Aug 2024** Everything is in place, checklist to be developed and provided **SOA IA 29 Jan 2024** In Progress, Please refer to ARCITAG 12 June 2022: Meeting request sent to RO to discuss the evidence required to finalise the implementation of the recommendation.	In Progress

27-Nov-24

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	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
22-Apr-21	Moore Australia	Procurement (21)	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	**2 Aug 2024** Training for CC system has been undertaken. Establishing documents and processes/controls. **29 Jan 2024 by DCS** New Credit Card Expense Management system currently being implemented. Believe this items is outdated and should be closed. 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	**14 Oct 2024** **Validated by LGCS** **24 Sep 24 SOA IA** **Accepted** **30 Aug 2024** Evidence provided Awaiting review by IA **5 Aug 2024** In Progress	Validated by LGCS
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	**2 Aug 2024** Risk management consultant appointed to improve risk management at the Shire. The Strategic Community Plan and Corporate Business Plan will be updated upon completion of this project. **29 Jan 2024** Refer to ARITAG. Whole new risk management framework is to be implemented. This should be closed. **SOA IA 21 Dec 2023** Strategic Risks are documented in the Strategic Community Plan and Corporate Business Plan. These will be further defined and updated in the plans as part of their reviews in 2024. **SOA IA 25 Aug 2023** Risk Management considerations have been included in the Corporate Business	**30 Aug 2024** **Expect to have plans ready for Dec 10 meeting** **SOA IA 21 Dec 2023** Process owner claims as completed given the strategic risks are documented in SCP and CBP. However in veiew of recomendation and agreed action, it was not found adequate documentation and actual proces how Strategic Risks are effectively manged. As such finding status remains unchange in progress. **SOA IA 25 Aug 2023** In Progress	In Progress
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.	**2 Aug 2024** New Risk Management Policy has been prepared. This will be presented to a Council briefing in August 2024 prior to being submitted to the Audit and Risk Management Committee and Council for adoption. **29 Jan 2024** Refer to ARITAG – Updated Risk Management Policy will form part of the risk management framework maturity body of work. **SOA IA 21 Dec 2023** Consultant appointed. Initial meeting held 15 December 2023. **25 Oct 2023** Risk Management and Business Continuity RFQ closed on Friday, 13 October. The panel are currently reviewing the submissions. **25 Aug 2023 SOA IA** A draft scope for RFQ has been prepared for the implementation of risk	**30 Aug 2024** **Proposed to go via Audit and Risk committee in Oct 2024** **SOA IA 21 Dec 2023** Re mains in progress **SOA IA 25 Oct 2023** In Progress **25 Aug 2023 SOA IA** In Progress	In Progress
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	**2 Aug 2024** Risk management consultant appointed to improve risk management at the Shire. An annual work plan will be developed as part of this project. **29 Jan 2024** Refer to ARITAG – Need to determine priority of this and where best this sits. For example Communities are currently advertising for a Grants Administration Person. The Shire receives significant grants funds but typically part of agreements with Miners under ESG obligations and are recurring. Fin.ance have role in ensuring accurate monitoring of contract liability **SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk	**30 Aug 2024** **Risk Management to be completed by Dec 2024** **5 Aug 2024** Evidence provided in support of update **SOA IA 25 Aug 2023** In Progress	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	**2 Aug 2024** Risk management training was conducted in April 2024 with the Executive Leadership Team, Middle Management Group and selected key staff. Training will continue to be delivered throughout the risk management improvement project. **29 Jan 2024** Refer to ARITAG – Need to determine priority of this and where best this sits. For example Communities are currently advertising for a Grants Administration Person. The Shire receives significant grants funds but typically part of agreements with Miners under ESG obligations and are recurring. Fin.ance have role in ensuring accurate monitoring of contract liability	**30 Aug 2024** **ETD end Nov 2024** **5 Aug 2024** Training was provided and a recorded video made available to those who were absent.	In Progress

27-Nov-24

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	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	**30 Aug 2024** **Need to get summary of risks and controls from Consultant. Strategic risks went to council Aug 2024** **2 Aug 2024** Workshops were held in July and August 2024 with the Executive Leadership Team, Middle Management Group and selected key staff, to identify enterprise (operational) risks. Further workshops will be held to complete the Enterprise Risk Register. **29 Jan 2024 by DCS** Refer to ARITAG – Need to determine priority of this and where best this sits. For example Communities are currently advertising for a Grants Administration Person. The Shire receives significant grants funds but typically part of agreements with Miners under ESG obligations and are recurring. Fin.ance have role in ensuring accurate monitoring of contract liability **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	**30 Aug 2024** **Risk Management in place by end Nov** **5 Aug 2024:** In Progress - ELT need to consider risk appetite and its application across the Shire's risk registers **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	**2 Aug 2024** Risk management consultant appointed to improve risk management at the Shire. Risk appetite, tolerance and treatment actions plans will be considered as part of this project. **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.	**30 Aug 2024** **Risk Workshops to be conducted in Oct** **5 Aug 2024:** In progress **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 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	**2 Aug 2024** Risk management consultant appointed to improve risk management at the Shire. Development of a risk assessment tool for projects/events will be considered as part of this project. **SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire.	**30 Aug 2024** **Policy, Enterprise and Strategic plan to go to Council in October** **5 Aug 2024:** In Progress **SOA IA 25 Aug 2023**	**In Progress**
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	Business Transformation Partner	Risk Register to be reviewed subject to consultant availability	Provide risk assessment tool for special projects and activities	**30 Aug 2024** **This is not included in risk consultant work. This has been transferred to include in Project Management rollout** **2 Aug 2024** Risk management consultant appointed to improve risk management at the Shire. Development of a risk assessment tool for projects/events will be considered as part of this project. **SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk	**30 Aug 2024** **ETD Oct 2024** **5 Aug 2024:** In Progress **SOA IA 25 Aug 2023** In Progress	**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.	**30 Aug 2024** **Mgr Governance not clear on what evidence would be required to close this.** **2 Aug 2024** Risk management consultant appointed to improve risk management at the Shire. This will be considered as part of this project. **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	**30 Aug 2024** **IA to discuss with Mgr Gov.** **5 Aug 2025:** In Progress **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	**2 Aug 2024** Risk management consultant appointed to improve risk management at the Shire. Development of regular reporting will be considered as part of this project. **SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire.	**30 Aug 2024** **First reporting planned for Dec 24** **5 Aug 2024:** In Progress **SOA IA 25 Aug 2023**	**In Progress**

27-Nov-24

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	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
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	**2 Aug 2024** Risk management consultant appointed to improve risk management at the Shire. Development of regular reporting will be considered as part of this project. **SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire.	**30 Aug 2024** **Risk Management to be in place by end Nov 2024** **5 Aug 2024:** In Progress **SOA IA 25 Aug 2023** In Progress	**In Progress**
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	**2 Aug 2024** Risk management consultant appointed to improve risk management at the Shire. This will be considered as part of this project. **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.	**30 Aug 2024** **Policy and Strategic & Operational Plans to be presented to Council in Oct** **5 Aug 2024:** In Progress **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	**In Progress**
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	**2 Aug 2024** New Records User Guide created November 2023. Record naming conventions are detailed in 'Short title/contents' section of the guide. A link to the Guide is provided to staff as part of their records induction. **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.	**14 Oct 2024** **Validated by LGCS** **5 Aug 2024** **Evidence provided in support of update** **Awaiting IA Review** **SOA IA 25 Aug 2023** In Progress	**Validated by LGCS**
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	**2 Aug 2024** Records staff are updating historic records as they are identified. A full review of all records in Synergy is progressively being undertaken as part of our rolling records disposal program. **SOA IA 25 Aug 2023** This project will take approximately 2 years to complete.	**30 Aug 2024** **IA to discuss with Mgr Gov for suggested evidence** **5 Aug 2024:** In Progress **SOA IA 25 Aug 2023** In Progress	**In Progress**
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 procedures	**2 Aug 2024** SynergySoft is backed up daily through standard IT process **29 Jan 2024** Refer to ARITAG – backup tests are being performed as part of IT disaster recovery processes. Don't understand why this is an outstanding item. 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.	**30 Aug 2024** **Refer to letter from OAG** **Awaiting review by IA** **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**
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	**2 Aug 2024** A register of all internal correspondents/users detailing their security access levels according to their position has been developed and is being maintained and updated whenever changes occur. Classification of records is done at the parent file level. **29 Jan 2024** Refer to ARITAG – This will be delivered if the Shire proceeds with the implementation of the Information Architecture that is currently being developed. **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.	**5 Aug 2024** **Evidence provided as part of update** **Awaiting review by IA** **SOA IA 25 Aug 2023** Not Started	**In Progress**
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	**2 Aug 2024** The register is managed by the Records and Customer Service Coordinator and Senior Records Officer. Access is determined according to positions and the requirements of their supervisors. **29 Jan 2024** Refer to ARITAG – CEO will signoff Information Architecture once developed **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	**30 Aug 2024** **Evidence in place** **Awaiting IA review** **5 Aug 2024:** Evidence provided as part of update Awaiting verification by IA prior to closure **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 commiunications etc to remind employees about Shire's documented procedures.	**2 Aug 2024** The register is part of the Records team procedures. **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.	**30 Aug 2024** **Evidence in place** **Awaiting IA review** **5 Aug 2024:** This is disclosed within in the document. Awaiting verification by IA prior to closure **SOA IA 25 Aug 2023** Not Started	**In Progress**

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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	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
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.	**30 Aug 2024** **Recommend conversation between IA and Mgr Governance** **2 Aug 2024** Records inherit their security rating from the parent file they are recorded to. **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.	**30 Aug 2024** **Completed** **Awaiting review by IA** **5 Aug 2024** This is recorded within SynergySoft. Recommended for Closure following verification by IA **SOA IA 25 Aug 2023** Not Started	**In Progress**
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	**2 Aug 2024** The Shire conducted a self-evaluation as part of the review of the Recordkeeping Plan in May 2023. The Records team maintain a spreadsheet of identified improvements and update accordingly. State Records have set the next review as May 2028. **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.	**5 Aug 2024:** **Evidence provided** **Awaiting review by IA** **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.	**2 Aug 2024** Not required. This is reported to the Manager Governance on a regular basis. **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.	**30 Aug 2024** **Suggest Teams call with Mgr Governance to discuss** **Awaiting review by IA** **5 Aug 2024:** Awaiting verification by IA prior to closure **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	**2 Aug 2024** The Shire has introduced a digitisation program of permanent records. This will reduce the Shire's exposure to risk of damage or loss of hardcopy records. Digital records are back up through standard IT processes as detailed in the Shire's Recordkeeping Plan. State Records Office does not require a separate Records Emergency Management Plan. **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.	**5 Aug 2024 BTP Comment:** **Evidence in place** **Awaiting review by IA** **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**
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	**2 Aug 2024** The Shire has introduced a digitisation program of permanent records. This will reduce the Shire's exposure to risk of damage or loss of hardcopy records. Digital records are back up through standard IT processes as detailed in the Shire's Recordkeeping Plan. State Records Office does not require a separate Records Emergency Management Plan. **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.	**5 Aug 2024** **Evidence in place** **Awaiting review by IA** **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.	**2 Aug 2024** The Shire has introduced a digitisation program of permanent records. This will reduce the Shire's exposure to risk of damage or loss of hardcopy records. Digital records are back up through standard IT processes as detailed in the Shire's Recordkeeping Plan. State Records Office does not require a separate Records Emergency Management Plan **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.	**5 Aug 2024** **Evidence in place** **Awaiting review by IA** **SOA IA 25 Aug 2023** Transferred to In Progress	**In Progress**

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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	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
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	**2 Aug 2024** The Shire does not see it viable to recreate a cybersecurity policy that is readily available for use from the ACSC, the Shire has now entered a partnership with the ACSC and currently has a directive in place that ensures alignment with the ACSC cybersecurity framework and procedures in place that is guided by this framework.(attached Signed Cyber Security Deed Poll, Directive – Information Security, SoA Data Breach Procedure, SOA Security Incident Handling Procedure, Directive – Acceptable Use) **29 Jan 2024 by DSC** Refer to ARITAG – Significant work has and is being done in this space. ITGC Management Letter items which are aligned to the Essential 8 framework are being put in place that should address all the Moore items. Nessus Pro network scanning system is currently being implemented and Avantgarde Technologies are about to do a complete ICT Current State Audit which will prioritise cyber related actions	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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	2 Aug 2024 - refer #105	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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	2 Aug 2024 - refer #105	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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;	2 Aug 2024 - refer #105	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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;	2 Aug 2024 - refer #105	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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.	2 Aug 2024 - refer #105	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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.	**25 July 2023** -New Cybersecurity induction completed	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **5 July 2023 SOA IA - Transferred to Validated by SOA IA**	**Validated by LGCS**
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.	**25 July 2023** -Part of Pulse training	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **25 July 2023 SOA IA - Transferred to Validated by SOA IA**	**Validated by LGCS**
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	**2 Aug 2024** Risks are currently managed at business unit level, Information Services has implemented a risk register, specifically Risk ID Soa ICT 11 (Cyber Security Breaches), also quarterly reoccurring tasks are automatically assigned by the Service Desk System to the Mgr IS to review the risks and treatments. (attached , IS Risk register ICT 11 Screenshot, Scheduled Task Risk Review Screenshot, Completed Risk and Treatment Tasks Screenshot) **25 July 2023** -Reoccuring task to be set	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **25 July 2023 SOA IA** - Remains in Not Started	**Validated by LGCS**
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	**2 Aug 2024** Risks are currently managed at business unit level, Information Services has implemented a risk register, specifically Risk ID Soa ICT 11 (Cyber Security Breaches), also quarterly reoccurring tasks are automatically assigned by the Service Desk System to the Mgr IS to review the risks and treatments. (attached , IS Risk register ICT 11 Screenshot, Scheduled Task Risk Review Screenshot, Completed Risk and Treatment Tasks Screenshot) **25 July 2023** -Reoccuring task to be set	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **25 July 2023 SOA IA** - Remains in Not Started	**Validated by LGCS**

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IA

						Current Review Date:					
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
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	**2 Aug 2024** Risks are currently managed at business unit level, Information Services has implemented a risk register, specifically Risk ID Soa ICT 11 (Cyber Security Breaches), also quarterly reoccurring tasks are automatically assigned by the Service Desk System to the Mgr IS to review the risks and treatments. (attached , IS Risk register ICT 11 Screenshot, Scheduled Task Risk Review Screenshot, Completed Risk and Treatment Tasks Screenshot)	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **25 July 2023 SOA IA** - No progress update	Validated by LGCS
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	**2 Aug 2024** The Shire has implemented reoccurring schedule tasks via the Service Desk System for the assessment of vulnerabilities, the Shire has implemented a Network wide vulnerability scanner and has had an external penetration test performed, the Shire will have these tests performed annually.(attached, Vulnerability Schedule Task Screenshot and Security Incident Handling Procedure, ES2 penetration test report Screen Shot) (for security reasons the report is not attached just a screenshot of the cover) **25 July 2023** -Reoccuring task to be set	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **25 July 2023 SOA IA** - No progress update	Validated by LGCS
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.	**2 Aug 2024** The Shire has implemented reoccurring schedule tasks via the Service Desk System for the assessment of vulnerabilities, the Shire has implemented a Network wide vulnerability scanner and has had an external penetration test performed, the Shire will have these tests performed annually.(attached, Vulnerability Schedule Task Screenshot and Security Incident Handling Procedure, ES2 penetration test report Screen Shot) (for security reasons the report is not attached just a screenshot of the cover) **25 July 2023** -Procedure developed. In review stage	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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	**2 Aug 2024** The TP Server Room is within inside a secure building and the door has security in place, under current circumstances the server room is as secure as financially viable.The Shire also has a Physical access procedure which it aims to follow as much as possible within the current environmental constraints.	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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	Validated by LGCS
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	**2 Aug 2024** The TP Server Room is within inside a secure building and the door has security in place, under current circumstances the server room is as secure as financially viable.The Shire also has a Physical access procedure which it aims to follow as much as possible within the current environmental constraints	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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	Validated by LGCS
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	**2 Aug 2024** The Information Security Directive, Information Security Handling Procedure and Data Breach Proceedure is in place. **25 July 2023** -Procedure developed. In review stage	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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	**2 Aug 2024** The Information Security Directive, Information Security Handling Procedure and Data Breach Proceedure is in place. **25 July 2023** -Procedure developed. In review stage	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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	**2 Aug 2024** The IS Disaster recovery plan has a dependencey on the Shire's Business Continuity Plan to be in place. A draft plan developed by Manager ICT will be in place until the Business Continuity Plan has been approved. **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.	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** 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	2023 June 15: Provided evidence of review conducted.	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** 2023 June 15: Provided evidence of review conducted. Closed. 23 February 2023: No evidence provided to close the recommendation.	In Progress

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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	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
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	**2 Aug 2024** The IS Disaster recovery plan has a dependency on the Shire's Business Continuity Plan to be in place. A draft plan developed by Manager ICT will be in place until the Business Continuity Plan has been approved. **25 July 2023**-Capital funding for replacement of hardware approved. Yet to be ordered	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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	**2 Aug 2024** The IS Disaster recovery plan has a dependency on the Shire's Business Continuity Plan to be in place. A draft plan developed by Manager ICT will be in place until the Business Continuity Plan has been approved. **25 July 2023**-Capital funding for replacement of hardware approved. Yet to be ordered	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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 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	**30 Aug 2024** **Software and services to implement have been procured. ETA Nov 2024** **2 Aug 2024** The shire is implementing endpoint security onto its devices to ensure the control of removable devices; this should be completed by Aug 2024 **25 July 2023**-Still to be determined	**30 Aug 2024** **ETA Nov 2024** **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	**30 Aug 2024** **Software and services to implement have been procured. ETA Nov 2024** The shire is implementing endpoint security onto its devices to ensure the control of removable devices; this should be completed by Aug 2024 **25 July 2023**-Still to be determined	**30 Aug 2024** **ETA Nov 2024** 8 February 2023: Cybersecurity Framework is currently being drafted	**In Progress**
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.	**2 Aug 2024** Consultant appointed to improve business continuity arrangements at the Shire. New documents have been drafted and are currently under review. **29 Jan 2024 by DSC** Refer to ARITAG – This is part of the Risk Management Consultants brief and will be completed over the next 12 months. **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.	**30 Aug 2024** **This has been drafted** **Expect completion Dec 2024** **SOA IA 25 Aug 2023** Not Started	**In Progress**
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.	**2 Aug 2024** Consultant appointed to improve business continuity arrangements at the Shire. New documents have been drafted and are currently under review. **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.	**30 Aug 2024** **This has been drafted** **Expect completion Dec 2024** **5 Aug 2024:** In progress **SOA IA 25 Aug 2023** Not Started	**In Progress**
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.	**2 Aug 2024** Consultant appointed to improve business continuity arrangements at the Shire. New documents have been drafted and are currently under review **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.	**30 Aug 2024** **This has been drafted** **Expect completion Dec 2024** **SOA IA 25 Aug 2023** Not Started	**In Progress**

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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	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	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.	**2 Aug 2024** Consultant appointed to improve business continuity arrangements at the Shire. New documents have been drafted and are currently under review **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.	**30 Aug 2024** **This has been drafted** **No date provided for completion** **SOA IA 25 Aug 2023** Not Started	In Progress
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.	**2 Aug 2024** Consultant appointed to improve business continuity arrangements at the Shire. New documents have been drafted and are currently under review **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.	**30 Aug 2024** **This has been drafted** **Expected completion end Nov** **SOA IA 25 Aug 2023** Not Started	In Progress
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.	**2 Aug 2024** Consultant appointed to improve business continuity arrangements at the Shire. New documents have been drafted and are currently under review **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.	**30 Aug 2024** **Expected completion end Nov** **SOA IA 25 Aug 2023** Not Started	In Progress
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;	**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.	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **25 July 2023 SOA IA** - No progress update 28 Feb 23: In progress - draft completed	Validated by LGCS
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;		**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** 2023 June 15: Provided evidence of review conducted. Closed. 28 Feb 23: Management considers closed - no evidence received	Validated by LGCS
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.	**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.	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **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	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.	**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.	**30 Aug 2024** **Letter provided by OAG** **Awaiting review by IA** **25 July 2023 SOA IA** - Remains In Progress	In Progress
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.	**2 Aug 2024** No update **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.	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Evidence Provided** **Awaiting review by IA** **SOA IA 25 Aug 2023** Not Started	Validated by LGCS

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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	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
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	**2 Aug 2024** Drafts reviewed by MMG - yet to be sent to ELT for review. **29 Jan 2024** Drafts forwarded to MMG for comment/review as per ADCEO instructions. **21 Dec 2023** Drafts forwarded to DCEO for comment/review. **25 Oct 2023** Drafts forwarded to WHS Consultant and Financial Audit Controller for comment/review. **22 Sep 2023**	**30 Aug 2024** **Evidence provided** **Awaiting Review by IA** **SOA IA 21 Dec 2023** Remains in Progress **SOA IA 25 Oct 2023** In Progress **SOA IA 25 Aug 2023** In Progress	**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	Incorporate contract performance management in the Contract Management Directive	Incorporate contract performance management in the Contract Management Directive	**2 Aug 2024** Drafts reviewed by MMG – yet to be sent to ELT as to be reviewed. Procurement has sought information from other LG's and a quote from VendorPanel for procurement modules that will be for purchases between 10,000 and 99,000 – Approval by DCEO to finalise with ICT Group. **29 Jan 2024** Drafts forwarded to MMG for comment/review as per ADCEO instructions. **SOA IA 21 Dec 2023** Drafts forwarded to DCEO for comment/review. **25 Oct 2023** Forwarded to WHS Consultant and Financial Audit Controller for comment/review.	**30 Aug 2024** **Evidence provided** **Awaiting Review by IA** **SOA IA 21 Dec 2023** Remains in progress **SOA IA 25 Oct 2023** In Progress **SOA IA 25 Aug 2023** In Progress **SOA IA 25 July 2023**	**In Progress**
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	**2 Aug 2024** Procurement has sought information from other LG's and a quote from VendorPanel for Contract Managaement module **29 Jan 2024** Still investigating Software, ICT Group hoping that any new software will be able to incorporate Contract Management. **SOA IA 21 Dec 2023** Still investigating Software, ICT Group hoping that any new software will be able to incorporate Contract Management. **25 Oct 2023** Still investigating Software, ICT Group hoping that any new software will be able to incorporate Contract Management. **22 Sep 2023** Still investigating Software, ICT Group hoping that any new software will be able to	**30 Aug 2024** **No update provided** **SOA IA 21 D**ec 2023 In progress **25 Oct 2023** In Progress **SOA IA 25 Aug 2023** In Progress **SOA IA 25 July 2023** Remains in progress.	**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	**2 Aug 2024** Drafts reviewed by MMG - yet to be sent to ELT as to be reviewed **29 Jan 2024** Draft sent for feedback from internal stakeholders. Drafts forwarded to MMG for comment/review as per ADCEO instructions. **SOA IA 21 Dec 2023** Draft sent for feedback from internal stakeholders. Draft forwarded to DCEO for comment/review. **29 Jan 2024** Feedback requested from Internal stakeholders. Drafts forwarded to MMG for comment/review as per ADCEO instructions. **25 Oct 2023** Draft sent for feedback from internal stakeholders.	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Evidence provided** **awaiting review by IA** **SOA IA 21 Dec 2023** In Progress **SOA IA 25 Oct 2023** In Progress **SOA IA 25 Aug 2023** In Progress	**Validated by LGCS**
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	**2 Aug 2024** Drafts reviewed by MMG - yet to be sent to ELT as to be reviewed **SOA IA 21 Dec 2023** Feedback requested from Internal stakeholders **25 Oct 2023** Feedback requested from Internal stakeholders	**30 Aug 2024** **In Progress** **ETD Oct** **SOA IA 21 Dec 2023** In progress **SOA IA 25 Oct 2023** In Progress **SOA IA 25 July 2023**	**In Progress**

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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	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
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	**2 Aug 2024** Drafts reviewed by MMG - yet to be sent to ELT as to be reviewed **29 Jan 2024** Drafts forwarded to MMG for comment/review as per ADCEO instructions. **21 Dec 2023** No update **25 Oct 2023** No update **22 Sep 2023** No update	**30 Aug 2024** **Evidence provided** **Awaiting review by IA** **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.	**2 Aug 2024** Drafts reviewed by MMG - yet to be sent to ELT as to be reviewed **29 Jan 2024** Drafts forwarded to MMG for comment/review as per ADCEO instructions. **SOA IA 21 Dec 2023** Ongoing **25 Oct 2023** Ongoing	**30 Aug 2024** **In progress,** **Expected completion Oct 24** **5 Aug 2024** In Progress **SOA IA 25 Oct 2023** Remains in progress on the basis that **SOA IA 25 July 2023**	**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.	**2 Aug 2024** No update provided **29 Jan 2024** Refer to ARITAG – I am not sure where this one is at. The Shire has a Fraud & Corruption Framework that Financial Audit Controller was reviewing/updating. **20 Nov 2023** ARMC adopted a F&CCP in 2019. Financial Audit Controller currently updating	**30 Aug 2024** **In progress** SOA IA 20 Nov 2023 Changed to In progress	**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	Develop Fraud and Corruption Policy and procedures	Develop Fraud and Corruption Policy and procedures	**2 Aug 2024** No update provided **20 Nov 2023** ARMC adopted a F&CCP in 2019. Financial Audit Controller currently updating	**30 Aug 2024** **No update provided** **5 Aug 2024** In Progress SOA IA 20 Nov 2023 Remains In progress 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.	**2 Aug 2024** No update provided **20 Nov 2023** ARMC adopted a F&CCP in 2019. Financial Audit Controller currently updating	**30 Aug 2024** **No update provided** **5 Aug 2024** In Progress SOA IA 20 Nov 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	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	**2 Aug 2024** No update **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.	**30 Aug 2024** **Expect completion Sept/Oct** **5 Aug 2024** In progress **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 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.	**2 Aug 2024** No update **SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire.	**30 Aug 2024** **No update provided** **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.	**2 Aug 2024** No update **20 Nov 2023** Draft updated Fraud and Corruption Control Plan prepared.	**30 Aug 2024** **No update provided** **SOA IA 20 Nov 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	Undertake a risk assessment in relation to fraud and corruption.	Undertake a risk assessment in relation to fraud and corruption.	**2 Aug 2024** Risk management consultant appointed to improve risk management at the Shire. This will be considered as part of this project. **SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire.	**30 Aug 2024** **No update provided** **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.	**2 Aug 2024** Workshop held in July 2024 with the Executive Leadership Team to identify strategic risks. Workshop with elected members has been scheduled for August 2024. **SOA IA 25 Aug 2023** A draft scope for RFQ has been prepared for the implementation of risk management at the Shire.	**30 Aug 2024** **No update provided** **SOA IA 25 Aug 2023** Transferred to In Progress	**In Progress**

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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	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
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.	**30 Aug 2024** **Completed** **(Note: the payroll strategy, framework or anything else payroll related needs to be re-assigned to finance for action)** **1 Aug 2024** Briefing Council on SWFP document at Aug OCM **29 Jan 2024** Please move DL to end April 24. Unable to start with so much movement. Need to finalise structure assessment first, before we can focus on a glossy. Work to be done in lead up to new FY. **25 Oct 2023** Commencing Dec 23 only **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	**30 Aug 2024** **Evidence Provided** **Awaiting review by IA** **5 Aug 2024** In Progress **SOA IA 25 Oct 2023** Not Started **SOA IA 25 Aug 2023** Not Started 2023 May 24: Not started. 28 Feb 23: In progress.	**In Progress**
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 group to enable work	Incorporate performance measurement and reporting requirements/processes in the Human Resources and Payroll Management Framework.	**30 Aug 2024** **Completed** **Note that this program has successfully been in place over the last 2 years.** **Also find attached our annual Increment Checklist.** **(Note: the payroll strategy, framework or anything else payroll related needs to be re-assigned to finance for action)** **2 Aug 2024** Commenced with HR Core (Pulse) implementation **20 Feb 2024** Continue to use the following measures to measure HR/OD team performance: Employee Engagement Survey OD team results - highest 2 consecutive years (4.7/5); Onboarding Survey Feedback (4.5/5); Internal NPS score 2023 8.7/10). Provide regular updates to Exec - see attached OD Dashboard and regular reporting to CEO. Still waiting on Definitiv integration. Tried pulling a report from Definitiv and the data was unfortunately inaccurate and not fit for purpose. **29 Jan 2024** Instructed to wait for Difinitiv roll-out – with Corporate Services **25 Oct 2023** Instructed to wait for Difinitiv roll-out **22 Sep 2023** 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. **25 Aug 2023**	**30 Aug 2024** **Evidence Provided** **Awaiting review by IA** **5 Aug 2024** In Progress **SOA IA 25 Oct 2023** In Progress **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	Develop, approve and implement a comprehensive Workforce Plan, Recruitment and Retention Strategy, Human Resources and Payroll Management Framework, including associated policies and procedures.	**30 Aug 2024** **Completed** **(Note: the payroll strategy, framework or anything else payroll related needs to be re-assigned to finance for action)** **20 Feb 2024** The majority of OD Directives have now been approved and are operational. Started scoping WFP. IPR Project Implementation Plan DL for this is April 2024 **22 Sep 2023** 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.	**30 Aug 2024** **Evidence Provided** **Awaiting review by IA** **5 Aug 2024** In Progress **SOA IA 25 Aug 2023** In Progress 2023 May 24: In progress.	**In Progress**

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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.	**2 Aug 2024** New Directive endorsed by ELT and already in use New Supervisor Exit Checklist developed **20 Feb 2024** Done - Supervisor Offboarding Checklist in place and await approval of newly created Offboarding Directive. **29 Jan 2024** Done - Awaiting MMG and ELT approval **21 Dec 2023**	**30 Aug 2024** **Evidence provided** **Awaiting review by IA** **5 Aug 2024** **In Progress** **SOA IA 20 Feb 2023** Agreed action needs implementation of checklist, directive and Pulse Module/ any other automation. Remains 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.	**30 Aug 2024** **Please refer to management comment on OAG letter**	**30 Aug 2024** **Refer to OAG letter** **Awaiting review by IA**	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.	**30 Aug 2024** **Please refer to management comment on OAG letter** **25 July 2023**-Procedure has been drafted. Still to be reviewed. Regularly reoccuring task has been set	**30 Aug 2024** **Refer to OAG letter** **Awaiting review by IA** **5 Aug 2024 BTP Comment:** In Progress	In Progress
10-Oct-23	SOA IA	Reg 17-2023	Accuracy and completeness of Asset Register	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.	High	Manager Assets and Programming	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.	Project closeout workflow and procedures to be reviewed by Assets and Programming, with approval by Finance, and endorsement by ELT	**2 Sep 2024** **This was circulated to MMG** **1 Aug 2024** This document is in Draft and to be approved by ELT after agreement with finance. **29 January 2024** Refer to ARITAG and items 1 & 2 above. Significant work being done to improve quality of asset management data **21 Dec 2023** Finance Dept investigating removing Finance Assets from operation, and utilising Assetic myData or alternative, as single source of truth, eliminating duplication and reconciliation of two systems.	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Evidence Provided** **Awaiting review by IA** **5 Aug 2024** **To be distributed prior to next MMG meeting** In Progress **SOA IA 21 Dec 2023**	Validated by LGCS
10-Oct-23	SOA IA	Reg 17-2023	Project management	IA agreed to recommend 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.	High	Director Infrastructure Services and Director Community Development	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	Develop Project Management Procedure including review of Terms and Conditions of contracts	**30 Aug 2024** **Project Management Framework has been drafted, Lifecycle drafted, Directive drafted. Trial to be in place by Oct 2024** **1 Aug 2024** Project Management Committee established and Framework drafted	**30 Aug 2024** **In Progress, no date provided** **5 Aug 2024 BTP Comment:** In progress	In Progress
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%	**1 Aug 2024** Smart Tags are being issued to individual fleet as required. Require vehicles onsite to issue **Nov 2023** Smart Tags are being issued to individual fleet as required. **25 Oct 2023** As discussed, this will be a simplified worksheet that only captures fuel use and consumption across LVs and plant	**30 Aug 2024** **This is now complete** **GH would like to understand what evidence is required to validate** **SOA IA 29 Jan 2024** In Progress **SOA IA 21 Dec 2023** Remains in progress	In Progress
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	**1 Aug 2024** Smartfill system is in full use. **29 Jan 2024** PO 80984 issued for the bulk tank upgrades and rental agreement signed by DK. Installation January Completion Mid Feb due to late arrival of components **SOA IA 21 Dec 2023** PO 80984 issued for the bulk tank upgrades and rental agreement signed by DK. Installation January **20 Nov 2023** Quote received today for upgrades to Smartfill system. Purchase Order pending	**30 Aug 2024** **Evidence provided** **Awaiting review by IA** **SOA IA 29 Jan 2024** Recommend verification by IA prior to closure **SOA IA 21 Dec 2023** Transferred to Inprogress SOA IA 20 Nov 2023 Remains In progress	In Progress
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	**1 Aug 2024** Excel spreadsheet in progress **29 Jan 2024** Excel spreadsheet in progress. In progress **SOA IA 21 Dec 2023** Excel spreadsheet in progress. **20 Nov 2023**	**30 Aug 2024** **Evidence provided** **Awaiting review by IA** **5 Aug 2024 BTP Comment:** Recommend verification by IA prior to closure **SOA IA 29 Jan 2024** In Progress **SOA IA 21 Dec 2023**	In Progress
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.	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	**20 Nov 2023** Checklists have been reviewed, formal feedback and assessment is ongoing for next stage. GAP and SWAT analysis	**30 Aug 2024** **No update provided** SOA IA 20 Nov 2023 Transferred to In progress.	In Progress
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.	Regularise recordkeeping for checklist	**20 Nov 2023** Ongoing, all new checklists are going into the digital filing system location	**30 Aug 2024** **No update provided** SOA IA 20 Nov 2023 Transferred to In progress	In Progress

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10-Oct-23	SOA IA	Reg 17-2023	Succession planning and retention of employees	IA recommends that effective succession planning and retention strategies be implemented, and programs be conducted towards improving the organisational maturity.	**Medium**	Manager Organisational Development	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.	Succession planning is scheduled for Q2 (Oct-Dec) of the 2023/24 year, as outlined in the OD 12-month plan and as endorsed by the CEO.	**30 Aug 2024** **SWFP which makes provision for succession planning. Completed** **2 Aug 2024** **Will proceed once new CEO commences** **20 Feb 2024** To commence succession discussions with DCEO **29 Jan 2024** Have retention working group in place and will pick up succession convo's when new DCEO commences	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Evidence Provided** **Awaiting IA review** **SOA IA 20 Nov 2023** Email confirmation was verified. **SOA IA 25 Oct 2023**	**Validated by LGCS**
10-Oct-23	SOA IA	Reg 17-2023	Succession planning and retention of employees	IA recommends that effective succession planning and retention strategies be implemented, and programs be conducted towards improving the organisational maturity.	**Medium**	Manager Organisational Development	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.	The Shire's Recruitment and Retention Strategy is due for a review, which is scheduled for Q3 (Jan – March) for the 2023/24 year.	**2 Aug 2024** New Recruitment, Onboarding and Retention Strategy endorsed by Council New *Your Total Rewards Story* developed for staff and in use **29 Jan 2024** Have retention working group in place and will pick up succession convo's when new DCEO commences **20 Nov 2023** Focus group established, meeting on 24/11 to commence update procedure **25 Oct 2023** Recruitment and Retention Strategy review due Jan-March 24 only.	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Evidence provided** **Awaiting review by IA** **5 Aug 2024** Awaiting verification by IA prior to closure SOA IA 20 Nov 2023 Transferred to In progress. Transparency communication was verified	**Validated by LGCS**
10-Oct-23	SOA IA	Reg 17-2023	Community gift cards/vouchers/gifts and grants	IA agreed to recommend that directive/procedure for gift cards/vouchers/gifts be documented and a register be developed for community grants.	**Low**	Manager Communities	Noted. To be completed directive/procedure/register by the end of October 2023.	Gift Cards Procedure will be developed and implement	**2 Aug 2024** Propose to update in the next quarter **20 Nov 2023** DCD email dated 21 Nov 2023-"No this policy is still being reviewed" **25 Oct 2023** Registrar and Process for Grants completed – aligned to current Policy	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Evidence Provided** **Awaiting review by IA** **5 Aug 2024** In Progress SOA IA 20 Nov 2023 Directive drafted-In progress SOA IA 25 Oct 2023 Transferred to in progress. Procedure has been drafted side of the register. This need review and present with correct procedure format used by Shire	**Validated by LGCS**
10-Oct-23	SOA IA	Reg 17-2023	Community gift cards/vouchers/gifts and grants	Noted. To be completed directive/procedure/register by the end of October 2023.	**Low**	Manager Communities	Noted. To be completed directive/procedure/register by the end of October 2023.	Community Grants Register will be developed and implement	**2 Aug 2024** Propose to update in the next quarter **25 Oct 2023** Draft Directive complete for review.	**30 Aug 2024** **Evidence Provided** **Awaiting review by IA** **5 Aug 2024** In progress SOA IA 25 Oct 2023 Transferred I In progress	**In Progress**
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.	**2 Aug 2024** 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. **29 Jan 2024** 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	**30 Aug 2024** **No update provided** **5 Aug 2024** In Progress **SOA IA 25 Oct 2023** Transferred to In Progress	**In Progress**
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 superseded 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 (if any) and passenger screening operational risk. This action could be completed by December 31, 2023.	**2 Aug 2024** 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 **25 Oct 2023** Very complex which requires the redrafting of the airport SMS and requires the assistance of a consultant	**30 Aug 2024** **No update provided** **5 Aug 2024** In progress **SOA IA 25 Oct 2023** Not started	**In Progress**
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.	**2 Aug 2024** 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 **29 Jan 2024** Technical inspection due May 2024. Assessed risk and document templated to be review in conjunction with technical inspector Completion date end 31 May 2024 **25 Oct 2023** The next technical inspection is not until June next year. The new risk acceptance	**30 Aug 2024** **No update provided** **5 Aug 2024** In progress **SOA IA 25 Oct 2023** Not started	**In Progress**

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01-Feb-24	SOA IA	Compliance	Private Swimmimng pool Barrier Inspection	Process needs to be monitored by the Executive Leadership Team (ELT) to make sure adequate resourcing and achievement of objectives.	Medium	Manager Regulatory Services	Please refer Report Management Comment	Report progress to ELT (As action requested by ELT 1st Feb 2024)		**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Evidence Provided** **Awaiting review by IA**	**Validated by LGCS**
30-Nov-23	IOAP	Procurement 24	Inadequate procurement risk assessment	Tender risk assessment has to be conducted for procurements above a threshold and include in PP100 or PP101. The evaluation criteria and weights need to consider the tender risk assessment	Low	Senior Procurement Officer	Agree that there is a need to assess risk for the Tender and the Companies submitting.	Produce a Tender Specific Risk Template	**14 Aug 24** New Recommendations from IAOP Feb 24 added to list 14 Aug 24. No update requested/provided	**30 Aug 2024** **Evidence Provided** **Awaiting Review by IA**	**In Progress**
30-Nov-23	IOAP	Procurement 24	Inadequate quotations	Procurement department needs to monitor procurements less than $100,000 to establish the adequacy of quotations.	Low	Senior Procurement Officer	Procurement have identified this and conduct weekly Purchase Order checks for all values. If required the requesting officer is	Continue weekly checks	**14 Aug 24** New Recommendations from IAOP Feb 24 added to list 14 Aug 24. No update requested/provided	**14 Oct 2024** **Validated by LGCS**	**Validated by LGCS**
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	**14 Aug 24** New Recommendations from IAOP Feb 24 added to list 14 Aug 24. No update requested/provided	**30 Aug 2024** **Evidence Provided** **Awaiting Review by IA** **14 Aug 2024** Not started	**In Progress**
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 needs to conduct an independent evaluation on financials to establish credit risk.	Low	Senior Procurement Officer	Threshold amounts to be included into Purchasing and Procurement Policy, possibly in line with Compulsory Probity Auditor engagement (all purchases >$1 million in value). Compulsory engagement of financial audit amount to be authorised by ELT.	Request Clarification from ELT and add Financial Audits to Policy	**14 Aug 24** New Recommendations from IAOP Feb 24 added to list 14 Aug 24. No update requested/provided	**30 Aug 2024** **Evidence Provided** **Awaiting Review by IA** **14 Aug 2024 BTP Comment:** Not started	**In Progress**
30-Nov-23	IOAP	Procurement 24	Untraceable RFT exemptions	Procurement department should implement exemptions tracing method and make sure all exemptions are following RFQ procedure.	Low	Senior Procurement Officer	This Request for Quotation was one of the reasons a Procurement Officer is to be responsible for the procurement process of all purchases >$100,000 in contract value. Unsure with the current financial modules the Shire have to how Procurement will be able to accurately trace exemptions. Procurement can only increase training in this area.	Increased training	**14 Aug 24** New Recommendations from IAOP Feb 24 added to list 14 Aug 24. No update requested/provided	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Evidence Provided** **Awaiting Review by IA** **14 Aug 2024 BTP Comment:** Not started	**Validated by LGCS**
30-Nov-23	IOAP	Procurement 24	Inadequate refresher training	Procurement department should establish appropriate refresher training annually/ whenever significant change occur.	Low	Senior Procurement Officer	Procurement to rectify this and have annual training implemented, including this in their procedures. Additional staff may need to be engaged to enable this to be realistically achieved.	Annual refresher Training	**14 Aug 24** New Recommendations from IAOP Feb 24 added to list 14 Aug 24. No update requested/provided	**14 Oct 2024** **Validated by LGCS** **30 Aug 2024** **Evidence Provided** **Awaiting Review by IA** **14 Aug 2024 BTP Comment:** Not started	**Validated by LGCS**
45323	SOA IA	FMR -2024	Inefficient order-to-pay controls	Receiving report should be implemented to improve accuracy of receipt of goods/ services with clear segregation of duties within order-to-pay cycle. Controls should be implemented to regularly close invalid purchase orders.	Low	Manager Finance	Finance have implemented regular review of Outstanding Purchase Orders, particularly in the lead up to the end of Financial Year that has been subjected to External Audit recently and was considered adequate. Goods receipt functionality will be looked at as part of the Shire investigating the movement to a new Enterprise Resource Program (ERP) including a new Finance System over the next 2 years and the Synergy program has functional limitations and nearing end of product life.	Regular review of Outstanding Purchase Orders is a standing Finance Procedure.	Completed		**In Progress**
45323	SOA IA	FMR -2024	Inadequate use of contract variation form	Payments over the PO value must be strictly subject to approved Contract Variation Form.	Low	Manager Finance	Where formal contracts are entered into, variations are approved in accordance with contract documentation. If the Purchase Order is the basis of the contract, variations are able to be approved in accordance with current delegations and the Shire of Ashburton Purchasing Policy. All variations and substantiation should be evidenced in the Synergy System. Email authorisation is considered sufficient evidence where the Purchase Order is the basis of entering into a contract.	Accounts Payable to continue to ensure that variations are appropriately authorised and evidence recorded in Synergy.	Ongoing		**In Progress**
45323	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.	Comple, occurred as part of 2022-23 audit.		**In Progress**

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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	Client Progress Update	Moore Australia / SOA IA Comment	Status After Assessment
45323	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 access and control is limited as of now.	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 was to do with a reduction in the value of roads stated in the balance sheet. This did not involve the removal of any roads where the Shire had incorrectly used public funds. The main reductions were to do with Main Roads WA taking over the responsibility for a portion of the Manuwara Red Dog Highway and the incorrect historical inclusion of SLK's that fell within the control of the Department of Biodiversity, Conservation and Attractions (DBCA). These corrections to the Shire's road inventory should have been made several years ago and were picked up as a part of the 5 yearly Infrastructure Revaluation process. In addition to this, the Shire has engaged an external consultant to do a road and infrastructure condition audit in April 2024. This will include ensuring that the Shire's Road Inventory Data matches to the IRIS system that	Nil	Complete		In Progress
45323	SOA IA	FMR -2024	Low Interest income on term deposits	Short term investment management should be improved to optimise the gain on such investments.	Low	Manager Finance	This was addressed by Council in June 2023 with the decision to move transactional banking to the Commonwealth Bank under the State Government CUA. All funds in Municipal Accounts are receiving the RBA cash rate, and surplus cashflow funds are continuing to be moved to short term fixed rate deposits and monitored closely.	Nil	Complete		In Progress
45323	SOA IA	FMR -2024	Inadequate income on term deposits	Shire should develop rates policy/ directives to promote transparency. It is also to be noted that DLGSC has issued an alert specifying allowed discretionary concessions and prohibiting blanket concessions.	Low	Manager Finance	Council passed a resolution at the 30 June 2023 Ordinary Meeting of Council to cease providing the UV Pastoral Differential Rating category with a blanket rating concession under Section 6.47 of the Local Government Act 1995 after reviewing previous advice and seeking further guidance from the Department. Ministerial Approval was correctly obtained for the Differential Rate that applied to the UV – Non Pastoral category which is more than 2 times greater than the UV Pastoral category and this practice will be continued for future years.	Nil	Complete		In Progress

14-Oct-24

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	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 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.	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**
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.	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**
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.	Overdue			**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.	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**

14-Oct-24

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	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.	Overdue	**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.	Overdue	**25 July 2023 -** Procedure has been drafted. Still to be reviewed.	**25 July 2023 SOA IA** - Transferred to In Progress	**In Progress**
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	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.	Overdue			**Not Started**

Agenda Item 6.2 - Attachment 1

Council Policy - Risk Management (proposed)

Council Policy – Risk Management

Responsible Directorate	Corporate Services
Responsible Business Unit/s	Governance
Responsible Officer	Manager Governance
Affected Business Unit/s	All

Objective

1. The purpose of this policy is to provide information and guidance regarding the management of risk to support the achievement of Shire of Ashburton's (the Shire) strategic and operational objectives, protect staff and assets, and ensure financial sustainability.
2. This policy provides the over-arching guidance and is supported by Risk Management Procedures. These documents together form the Shire's Risk Management Framework.
3. The Risk Management Framework is aligned with AS/NZS ISO 31000 2018.

Scope

4. This policy applies to all staff, volunteers, contractors, and visitors whilst they are on Shire property or engaged in business that involves the Shire.

Policy

5. The Shire recognises that risk management is fundamental to the organisation achieving its strategic and operational objectives, and that it plays an integral role in day-to-day management and decision making at all levels.
6. Risk management is viewed as central to the Shire's management process, having relevance and linkage to budget planning, provision of services to the community, corporate planning, performance, quality, safety, and community strategic planning.
7. The Shire is committed to the effective management of risks and ensuring that sufficient resources are available to achieve this. Those allocated responsibility for managing risks or being accountable for critical controls must ensure appropriate monitoring and reporting occurs through the Shire's existing management reporting and governance framework.

Why Risk Management is Important to Shire

8. Risk management within the Shire is about creating an environment where surprises are minimised. When our management of risk goes well it often remains unnoticed. When it fails, the consequences can be significant and high profile.

9. From a Shire perspective, effective risk management can:
    a. Protect the Shire from a range of strategic threats (strategic risks);
    b. Prevent loss of life/injury;
    c. Prevent damage to the Shire's reputation;
    d. Protect assets and resources;
    e. Allow us to deliver services and outcomes to the community that meet their expectations;
    f. Minimise legal liability;
    g. Prevent disruption to Shire operations;
    h. Prevent financial loss, including through theft and fraud; and
    i. Ensure projects are delivered on time, within budget and to the required level of quality.
10. The key benefit of the application of a robust Risk Management Framework, however, is to provide decision makers with the information necessary to make **risk informed decisions**.

Shire Commitment

11. The Executive Leadership Team is fully committed to the maintenance of an effective Risk Management Framework. In implementing this policy, Council and the Executive Leadership Team are committed to ensuring:
    a. That risk management is an integral part of Shire planning and decision-making processes;
    b. There is a consistent approach to the management of risks across the Shire;
    c. Clear roles, responsibilities and accountabilities are defined;
    d. All staff with risk management roles and responsibilities are provided with the necessary authority and skills to undertake these responsibilities;
    e. The resources necessary to achieve the policy outcomes are allocated;
    f. Communication within the Shire's stakeholder community in relation to the identification and management of risk is promoted and encouraged; and
    g. We are honest with ourselves and with others in relation to the risk exposures and challenges faced by the Shire.

12. We also accept that, on occasions, even with sound risk management practices, things may go wrong. On such occasions, we will take the opportunity to review the reasons for the failure and endeavour to further strengthen controls to reduce the likelihood of a reoccurrence.

13. In making this commitment, Ashburton will be well placed to meet our vision and will ensure the credibility and reputation of the organisation within our stakeholder community is of the highest order.

Risk Appetite

14. Risk appetite is the amount and type of risk that Council is prepared to tolerate or accept in the pursuit of our objectives. It is expressed in the form of a risk appetite statement which covers a number of critical risk categories.

15. Council generally has no appetite for risks which are assessed as **Extreme** or **High**. In particular, Council has no appetite for risks which will:

    a. Have a significant negative impact on Council's long term financial sustainability, result in major breaches of legislative requirements, and/or significant successful litigation against Council;

    b. Compromise the safety and welfare of staff, contractors and/or members of the community;

    c. Cause significant and irreparable damage to the environment;

    d. Result in major disruption to the delivery of key Council services; and

    e. Result in widespread and sustained damage to Council's reputation.

16. It must be noted that Council provides a large and varied range of services to a large and diverse population. In order to provide these services Council must accept and take some level of risk.

17. The level of risk that is acceptable will be assessed and determined on a case by case basis. Using the criteria detailed in the respective Risk Management Procedures that underpin the Risk Management Program within Council.

18. Council's risk appetite will be reviewed annually.

Roles and Responsibilities

19. The following is a broad overview of the roles and responsibilities for the governance of the Risk Management Framework. Detailed roles and responsibilities relating to the management of risks are contained within the Shire's Risk Management Procedures.

Council	The Council is ultimately accountable for the management of the risk exposures within the Shire. Specifically, Council is responsible for: • Defining the Shire's risk appetite • Establishing the Shire's risk criteria for strategic risks • Managing strategic risks and review actions to address risks • Regularly monitoring risk as part of a standing item on the consideration of governance issues.
Audit and Risk Management Committee	The Audit and Risk Management Committee is responsible for: • Reviewing the effectiveness of the Shire's Risk Management Program • Monitoring performance of the Risk Management Program • Monitoring the effectiveness of critical controls • Reviewing/endorsing any changes to strategic risk ratings based on reports provided by the Director Corporate Services before forwarding to the Council. • Providing reports to the Council on audit findings and ensure any recommendations are implemented where agreed.
Chief Executive Officer (CEO)	The CEO is ultimately accountable for the management of the risk exposures within Shire. Specifically, the CEO (with input from the Executive Leadership Team) is responsible for: • • Establishing the Shire's risk criteria for enterprise risks • Regularly monitoring risks as part of a standing item on the consideration of governance issues • Promoting a risk management culture within the Shire.

Definitions

Risk Management Framework consists of:

- Council Policy – Risk Management
- Risk Management Procedure – Strategic Risks
- Risk Management Procedure – Enterprise (Operational) Risks
- Risk Management Procedure – Project Risks
- Strategic Risk Register
- Enterprise Risk Register

Relevant policies/documents

Risk Management Procedure – Strategic Risks
Risk Management Procedure – Enterprise (Operational) Risks
Risk Management Procedure – Project Risks
Strategic Risk Register
Enterprise Risk Register

Relevant legislation/local laws

Nil

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

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Agenda Item 6.2 - Attachment 2

Council Policy - Risk Management (current)

Council Policy – Risk Management

Responsible Directorate	Corporate Services
Responsible Business Unit/s	Governance
Responsible Officer	Manager Governance
Affected Business Unit/s	All

Objective

The objective of this policy is to state the Shire of Ashburton's (the Shire) intention to identify potential risks before they occur so that opportunities can be realised and impacts can be minimised to ensure the Shire achieves its strategic and corporate objectives efficiently, effectively and within good corporate governance principles.

Scope

This policy applies to Council, the Executive Leadership Team and all employees and contractors involved in any Shire operations.

Policy Statement

It is the Shire's policy to strive to achieve the best practices it can, in the management of all risks that may affect the Shire meeting its objectives.

Risk management functions will be resourced to match the size and scale of the Shire's operations and will form part of the strategic, operational, and project responsibilities and be incorporated within the Shire's Risk Management Framework.

The following points provide detail on the objective specifics:

- Optimises the achievement of the Shire's values, strategies, goals and objectives.
- Aligns with and assists the implementation of Shire policies.
- Provides transparent and formal oversight of the risk and control environment enabling effective decision-making.
- Reflects risk versus return considerations within the Shire's risk appetite.
- Embeds appropriate and effective controls to mitigate risk.
- Achieves effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhances organisational resilience.
- Identifies and provides for the continuity of critical operations.

Roles and responsibilities

The Chief Executive Officer (CEO) is responsible for the:

- Implementation of this policy.
- Measurement and reporting on the performance of risk management.
- Review and improvement of this policy and the Shire's Risk Management Framework at least biennially, or in response to a material event or change in circumstances.

The Shire's Risk Management Framework outlines in detail all roles and responsibilities associated with managing risks within the Shire.

Risk assessment and acceptance criteria

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

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

Monitor and review

The Shire will implement and integrate a monitor and review process to report on the achievement of the risk management objectives, the management of individual risks and the ongoing identification of issues and trends.

This policy will be kept under review by the Executive Leadership Team and be formally reviewed triennially.

Definitions

Executive Leadership Team includes the CEO and all Directors of the Shire.

Risk means the effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.
Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, operational, project, product or process).

Risk management means coordinated activities to direct and control an organisation with regard to risk.

shire of Ashburton

Risk management process means systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

Relevant policies/documents

Shire of Ashburton Risk Management Framework
Shire of Ashburton Risk Profile

Relevant legislation/local laws

Nil

Office use only				
Relevant delegations	Nil			
Council adoption	**Date**	13 December 2022	**Resolution #**	171/2022
Reviewed/modified	**Date**		**Resolution #**	
Next review due	**Date**	2024		

Agenda Item 6.4 - Attachment 1

Statement of Assurance

Statement of Assurance

To: Audit and Risk Management Committee
From: Director of Corporate Services
Date: 25 November 2024
Subject: Closure of 20 Internal Audit Log Actions Related to Cybersecurity and ICT

Purpose of the Statement

This statement is presented to the Audit and Risk Management Committee to provide assurance regarding the resolution of 20 outstanding items on the Moore internal audit log concerning cyber security and information and communications technology (ICT).

Background

The Moore internal audit identified actions requiring attention in the areas of cyber security and ICT. Following the release of the audit report in November 2022, the Shire has been the subject of a General Computer Controls (GCC) Audit by the Office of the Auditor General.

Through the ICT Business Unit, a comprehensive program to address the GCC Audit findings has been completed that surpasses the requirements of the Moore internal audit findings.

A copy of the 2023 and 2024 GCC Management Letter's is attached as evidence.

Assurance and Request for Approval

Based on the actions undertaken, I confirm that all 20 items have been addressed comprehensively, with measures implemented that exceed the original recommendations of the Moore November 2022 report.

The Audit and Risk Management Committee is requested to:

1. Consider this Statement of Assurance.

2. Approve the closure of the 20 outstanding internal audit log actions as detailed.

Should further details or evidence be required, I am available to provide additional documentation or clarification.

Signed,

Darren Kennedy
Director of Corporate Services

Item	Audit Topic	Recommendation	Risk Rating	Assurance
69	Records Management	Training Test backup procedures, usability and readability of backup tapes/discs on a regular basis.	Medium	Cleared as part of resolving Finding 4 - Business Continuity Management - ITGC OAG Management Letter - dot point 1 - June 2023
105	Cyber Security	Establish a Cybersecurity Framework and supporting procedures that align with the WA Government Cybersecurity Policy and the Australian Government Information Security Manual	High	Cleared as part of resolving Finding 5 - IT Governance and Finding 7 - Network Security Management. ITGC OAG Management Letter June 2023
106	Cyber Security	Ensure the Cyber Security Framework and supporting operating procedures are approved by the CEO, Executive Leadership Team or the relevant delegated authority	High	
107	Cyber Security	Ensure the Cyber Security Framework and supporting operating procedures are approved by the CEO, Executive Leadership Team or the relevant delegated authority	High	
108	Cyber Security	Communicate the framework and supporting operating procedures to all staff within the organisation	High	
109	Cyber Security	Copies of the framework and operating procedures be made available and easily accessible to staff and relevant contractors at induction and ongoing basis	High	
110	Cyber Security	Establish a program of reviewing framework and operating procedures at a minimum every two years	High	
117	Cyber Security	Develop processes for documenting and addressing identified vulnerabilities in a timely manner	Medium	Cleared as part of IT Governance Finding 5 and Network Security Management - Finding 7.
120	Cyber Security	Establish processes for identifying recording and reporting cyber security incidents to the relevant external entities and internally to the relevant authority	Medium	Cleared as part of IT Governance Finding 5 and Network Security Management - Finding 7.
121	Cyber Security	Determine the frequency and key areas that the reporting will cover	Medium	
122	Cyber Security	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	Cleared as part of Finding 4 - Business Continuity Management
123	Cyber Security	Review the end-of-life cycle of the backup Information and Communication Technology infrastructure installed at the airport in late 2016	Medium	DR no longer at the Airport. Has moved entirely to the Cloud
124	Cyber Security	Review the end-of-life cycle of the backup Information and Communication Technology infrastructure installed at the airport in late 2016	Medium	
125	Cyber Security	Replace the backup infrastructure at the Shire's disaster recovery site (Onslow Airport) at end of its expected life cycle	Medium	
126	Cyber Security	Establish a removeable media arrangement or policy that outlines the Shires expectation on the use, handling and protection of removable media	High	Shire has purchased Managed Engine and a Policy is in place to manage removable media.
127	Cyber Security	Establish arrangements for monitoring unauthorised data access and excessive use of removable media	High	
137	Business Continuity, Disaster Recovery and Incident Management	Review the end-of-life cycle of the backup Information and Communication Technology infrastructure installed at the airport in late 2016	Medium	DR no longer at the Airport. Has moved entirely to the Cloud
138	Business Continuity, Disaster Recovery and Incident Management	Replace the backup infrastructure at the Shire's disaster recovery site (Onslow Airport) at end of its expected life cycle	Medium	
230	Payroll & HR FY22	Revoke inappropriate access to the payroll system and remove ex-employee user profiles from the system; and	Low	Performed by Advantgarde 2024
231	Payroll & HR FY22	Implement a process to regularly review, monitor and maintain system access control to all Shire information systems.	Low	Finding 1 - Network Access Management risk rating reduced from Significant to Minor. OAG have agreed that due to the poor design of the Synergy ERP Access that the Shire has adequate controls and will be inplace until software redesigned or

ATTACHMENT

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Network Access Management	Yes	✓			✓
2. SynergySoft Financial Application – Access Management	Yes	✓			✓
3. Risk Management	No		✓		✓
4. Business Continuity Management	No		✓		✓
5. IT Governance	No		✓		✓
6. Change Management	No		✓		✓
7. Network Security Management	No			✓	✓
8. Physical Security Management	No			✓	✓

Key to ratings
The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Network Access Management

2023 Status
The 2021/22 finding remains unresolved.

We identified the following deficiencies with the management of the Shire's network access:

- Evidence could not be provided for 2 out of 5 new users provisioned to verify the appropriate onboarding process was followed.
- 1 out of 88 terminated user accounts remained active after termination date. The user did not log in after termination and has since been disabled.
- 33 out of the 225 active network user accounts belong to people who were not listed in the HR employee listing. 14 of the identified users have an active SynergySoft account.
- 121 generic accounts exist, with 35 of these not having a noted description or business use.
- We were unable to verify if there were any dormant accounts (inactive for 180 days or more) as no last login dates were provided in the network user listing).

Rating: Significant (2022: Significant)

Implication
Without appropriate user access management controls in place there is an increased risk of inappropriate or unauthorised access to the Shire's IT systems and/or information. This could impact the confidentiality, integrity, and availability of information.

Recommendation
The Shire should:

- Ensure evidence of all new users provisioned access to the network are documented and maintained.
- Remove accounts that belong to terminated employees or are no longer required.
- Ensure all active network user accounts belong to employees in the HR listing or provide a suitable description why external parties has access to the network.
- Define generic accounts with an appropriate description and business use, and remove generic accounts, especially shared accounts, where possible.
- Ensure inactive accounts are disabled.

Management comment
Action to ensure new users are provisioned correctly has been completed. A service desk system has been implemented with documented policy and procedures that are being followed. Confident that this action will be able to be close at next review.

Responsible person: **Matthew Younger – Manager Information Services**
Completion date: **31 December 2023**

Auditors' response (exception only)

ATTACHMENT

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. SynergySoft Financial Application – Access Management

2023 Status
The 2021/22 finding remains unresolved.

We identified the following deficiencies with access management of the Shire's financial application, SynergySoft:

- Evidence could not be provided for 1 out of 3 new users provisioned to verify the appropriate onboarding process was followed. One of the samples reviewed had the incorrect commencement date.
- 37 out of 88 terminated employees during the audit period had active SynergySoft accounts. Due to active directory (AD) based authentication, these accounts cannot access SynergySoft.
- 102 out of the 230 active SynergySoft user accounts belong to people who are not listed in the current HR employee listing.
- 22 generic accounts exist, with 4 of these not having a noted description or business use.
- We were unable to verify if there were any dormant accounts (inactive for 180 days or more) as no last login dates were provided in the SynergySoft user listing).

Rating: Significant (2022: Significant)

Implication
Without effective user access management processes in place, there is an increased risk of unauthorised access to the SynergySoft application. This could impact the confidentiality, integrity, and availability of the Shire's financial information.

Recommendation
The Shire should:

- Ensure evidence of all new users provisioned access to the SynergySoft application are documented and maintained.
- Remove SynergySoft accounts that belong to terminated employees or are no longer required.
- Ensure all active SynergySoft user accounts belong to employees in the HR listing.
- Define generic accounts with an appropriate description and business use, and remove generic accounts, especially shared accounts, where possible.
- Ensure inactive accounts are disabled.

Management comment
Noted, however User Active Directory account is disabled on termination preventing external access to SynergySoft. IT have a procedure in place to reconcile Synergy Accounts with Active Directory on a six-monthly basis. This task is recurring in the service desk system. Believe this item will be able to be closed at next review.

Responsible person: **Matthew Younger – Manager Information Services**
Completion date: **31 December 2023**

Auditors' response (exception only)

ATTACHMENT

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. Risk Management

2023 Status
The 2022 finding remains unresolved.

Throughout the engagement, we identified the following deficiencies with the Shire's risk management processes:

- The 'IT Risk Management Framework and Procedures' document has not been reviewed or approved in alignment to the defined requirement within the document of biennial review. The document was last reviewed in July 2017.
- There is no IT Risk Register.

We acknowledge that the Shire is in the process of releasing a Request for Quote (RFQ) for the appointment of a Risk Management & Business Continuity Consultant to support the organisation in establishing a risk management framework and overall risk register.

Rating: Moderate (2022: Moderate)

Implication
Without an up-to-date IT risk management approach, there is an increased risk that the Shire's risk mitigation strategies ineffectively identify and address key risks affecting the IT environment.

Recommendation
The Shire should:

- Review, update, endorse and maintain an effective IT risk management framework and procedures.
- Design and implement an overall business risk register that can specifically track and manage IT related risks.

Management comment
IT risk register that compliments the Corporate Risk Management Framework underdevelopment will be developed during 23/24.

Responsible person: **Matthew Younger – Manager Information Services**
Completion date: **30 June 2024**

Auditors' response (exception only)

ATTACHMENT B

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2023

FINDINGS IDENTIFIED DURING INFORMATION SYSTEMS AUDIT

4. Business Continuity Management

2023 Status
The 2022 finding remains unresolved.

We identified the following deficiencies with the Shire's management of business continuity:

- There is no documented backup policy that governs backups, retention, and restoration requirements.
- The Business Continuity Plan (BCP) has not been reviewed or approved since its scheduled review date of July 2018.
- The Disaster Recovery Plan (DRP) does make provision for the following details in line with better practices:
  - Roles and responsibilities (all relevant personnel in an incident - e.g., IT staff, IT Managers, Disaster Response Team).
  - Clear process to activate the DRP, analyse, respond and contain disasters, with remediation and DRP process analysis to be performed, (including a process flow diagram from start to finish).
  - Matrix to classify between minor and major disasters (how are they classified and what actions are required).
  - Communication requirements (contact lists of key stakeholders and relevant 3rd parties).
  - Disaster scenarios (multiple realistic scenarios, that provide a clear process and checklist to follow in this event).
  - Disaster checklists to investigate the extent of a disaster, which should include at a minimum:
    - Class of attack (environmental, cyber, etc)
    - Type of attack (earthquake, malware, DDOS, etc)
    - Scale of attack (complete DC loss, partial loss, etc)
    - Affected locations (DC1, DC2, etc)
    - Affected systems (servers, workstation, applications, etc).
  - Scheduled review date.
  - Documented approval.
  - Document control.
- There is no Incident Response Plan.

Rating: Moderate (2022: Moderate)

Implication
Without appropriate continuity arrangements, the Shire may not be able to recover critical services in a timely manner, in line with business requirements. This could affect the Shire in providing key operations and business functions.

ATTACHMENT B

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2023

FINDINGS IDENTIFIED DURING INFORMATION SYSTEMS AUDIT

Recommendation
The Shire should:

- Define, document, and endorse a backup policy that governs backups, retention, and restoration requirements.
- Review, update and endorse the existing Business Continuity Plan (BCP).
- Continue developing and endorse the existing Disaster Recovery Plan (DRP).
- Define, document, and endorse an Incident Response Plan.

Management comment
IT DRP will be developed during 23/24 to compliment the Corporate Business Continuity Framework that is being developed.

Responsible person: Matthew Younger – Manager Information Services
Completion date: 30 June 2024

ATTACHMENT

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

5. IT Governance

2023 Status
The 2021/22 finding remains unresolved.

Throughout the engagement, we identified the following deficiencies with the Shire's IT governance:

- The CS024 Information and Communication Technology Directive has not been reviewed or approved since 2016. The scheduled review date was in 2018.
- The EMP32 Internet and Mobile Usage Directive has not been reviewed or approved since 2017. The scheduled review date was in 2021.
- The Cyber Security Framework is still in draft.

Further, we identified that the IT Acceptable Use policy have not been reviewed in accordance with their stated scheduled review date. It was noted that the policy was last reviewed in 2016. Also, the ICT strategic framework has not been endorsed by management.

Rating: Moderate (2022: Moderate)

Implication
Without up-to-date IT governance policies, procedures and guideline documents, there is increased risk they might not support the needs of the Shire and that staff might not be fulfilling management expectations.

Recommendation
The Shire should:

- Review, update and endorse the CS024 Information and Communication Technology Directive.
- Review, update and endorse the EMP32 Internet and Mobile Usage Directive.
- Continue to develop and endorse the Cyber Security Framework.

Management comment
Noted. New Manager Information Services that commenced December 2023 is reviewing as a priority.

Responsible person: **Matthew Younger – Manager Information Services**
Completion date: **30 June 2024**

Auditors' response (exception only)

ATTACHMENT

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

6. Change Management

2023 Status
The 2021/22 finding remains unresolved:

We identified that changes during the audit period were not listed in a register and could not be accurately tracked.

We acknowledge that the Shire implemented a change register maintained within the FreshService ticketing system as of July 2023 however, this was not within the audit period.

Rating: Moderate (2022: Moderate)

Implication
Without a change register, there is an increased risk that changes made to IT systems are not adequately tracked, approved, tested and documented. The availability or security of IT systems could be compromised should a change negatively impact them.

Recommendation
The Shire should log all changes within a change register to ensure changes are appropriately tracked, approved, tested and documented.

Management comment
Noted. We believe that this has been actioned and will be able to be closed at next review.

Responsible person: **Matthew Younger – Manager Information Services**
Completion date: **31 December 2023**

Auditors' response (exception only)

ATTACHMENT

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

7. Network Security Management

2023 Status
The 2021/22 finding remains unresolved.

We identified the following deficiencies with the Shire's management of network security:
- There is no documented Vulnerability Management policy or procedure.
- No vulnerability scans or assessments have been performed.

We acknowledge that the Shire has purchased Nessus Pro. However are yet to deploy the vulnerability scanning software.

Rating: Minor (2022: Moderate)

Implication
Without an up-to-date and effective vulnerability management process, there is an increased risk that the Shire will not be able to maintain a resilient network infrastructure. This could lead to potential cyber breaches, downtime and loss or exposure of critical systems or information.

Recommendation
The Shire should:
- Define, document, and endorse a vulnerability management process.
- Perform vulnerability scans and assessments on a regular basis.

Management comment
Noted. Implementation is in progress and expected to be fully operational early 2024.

Responsible person: **Matthew Younger – Manager Information Services**
Completion date: **31 March 2024**

Auditors' response (exception only)

ATTACHMENT

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

8. Physical Security Management

2023 Status
The 2021/22 finding remains unresolved.

We identified the following deficiencies with the Shire's physical security management of the Tom Price Admin Datacentre:

- There is no documented Datacentre policy or procedure.
- Datacentre access is not restricted to only ICT personnel and are not electronically logged.
- There is no operator logbook to record access and changes performed to the datacentre.
- Physical record files are stored within the datacentre and can act as a potential fire hazard.
- No fire alarm pull boxes are installed on the premise. However, smoke alarms are within the datacentre.
- No fire drills have been performed during the audit period.

We acknowledge that there is CCTV within the Tom Price Admin Datacentre to ensure accountability. Additionally, management has advised that the records stored within the datacentre are known to be of a critical nature which requires adequate protection that the datacentre provides. Furthermore, physical access is limited to approved personnel.

Rating: Minor (2022: Moderate)

Implication
Without appropriate controls in place to manage physical security, there is an increased risk of inappropriate and/or unauthorised access to critical infrastructure. This could impact the confidentiality, integrity, and availability of the Shire's information.

Recommendation
The Shire should:

- Define, document, and endorse a datacentre policy or procedure that details the necessary security and access controls to protect physical infrastructure.
- Restrict datacentre access to only authorised ICT personnel.
- Document and maintain a datacentre operator logbook to record access and changes performed to the datacentre.
- Remove or appropriately protect potential flammable materials from the datacentre.
- Investigate, install, and test appropriate fire alarm systems.
- Perform regular fire drills to ensure staff understand their obligations in an emergency.

Management comment
Noted. There are limitations on what modifications can be practically done at the Tom Price Administration Centre which is earmarked for demolition in the next 2 – 3 years. There are access controls in place, but it is not a dedicated datacentre.

Responsible person: **Matthew Younger – Manager Information Services**
Completion date: **31 December 2023**

Auditors' response (exception only)

ATTACHMENT

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Network Access Management	No			✓	✓
2. SynergySoft Financial Application – Access Management	No			✓	✓

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Network Access Management

Finding
We identified that 11 out of 48 system/generic accounts are no longer required as they do not have a business requirement and should be disabled.

This finding was raised in 2023.

We acknowledge that the ICT team has implemented an access review process through the Service Desk ticketing system, and as the system is being migrated to the cloud, system and generic accounts are being disabled when they are no longer required for the business.

Rating: Minor (2023: Significant)

Implication
Without appropriate system and generic account management controls in place, there is an increased risk of inappropriate or unauthorised access to the Shire's IT systems and/or information. This could impact the confidentiality, integrity, and availability of information.

Recommendation
The Shire should define system and generic accounts with an appropriate description and business use, and remove generic accounts, especially shared accounts, where possible when there is no business need.

Management comment
System / Generic business accounts are extremely common in organisations, as noted in the finding the Shire has reoccurring, repeatable processes in place to review these types of accounts.

Whilst the accounts themselves are named descriptively, the description field will be updated and checked during the scheduled generic account audit process. This finding is Minor and is an operational task by nature.

The Shire would like to have this finding closed so that no further OAG ICT General Control audits occur within the 24/25 period; to allow time for the Shire to continuously improve on these recently implemented and audited processes, the Shire will be raising during the final review interview with the OAG.

Responsible person: Manager ICT
Completion date: 16/08/2024

Auditors' response (exception only)

ATTACHMENT

SHIRE OF ASHBURTON

PERIOD OF AUDIT: YEAR ENDED 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. SynergySoft Financial Application – Access Management

Finding
We identified that 7 out of 302 system or generic accounts are no longer required as they do not have a business requirement and should be disabled.

This finding was raised in 2023.

We acknowledge that the ICT team has implemented an access review process through the Service Desk ticketing system, and as the system is being migrated to the cloud, system and generic accounts are being disabled as they are no longer required for the business.

Rating: Minor (2023: Significant)

Implication
Without effective user access management processes in place, there is an increased risk of unauthorised access to the SynergySoft application. This could impact the confidentiality, integrity, and availability of the Shire's financial information.

Recommendation
The Shire should:

- Define generic accounts with an appropriate description and business use, and remove generic accounts, especially shared accounts, where possible.

Management comment
System / Generic business accounts are extremely common in organisations, as noted in the finding the Shire has reoccurring, repeatable processes in place to review these types of accounts.

Whilst the accounts themselves are named descriptively, the description field will be updated and checked during the scheduled generic account audit process. This finding is Minor and is an operational task by nature.

The Shire would like to have this finding closed so that no further OAG ICT General Control audits occur within the 24/25 period; to allow time for the Shire to continuously improve on these recently implemented and audited processes, the Shire will be requesting this during the final review interview with the OAG.

Responsible person: Manager ICT
Completion date: 16/08/2024

Auditors' response (exception only)