



## AUDIT COMMITTEE TERMS OF REFERENCE

### Objectives of Audit Committees

The primary objective of the audit committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The committee is to facilitate –

- the enhancement of the credibility and objectivity of external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance; and
- The provision of an effective means of communication between the external auditor, the CEO and the Council.

### Powers of the Audit Committee

The Audit committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its terms of reference. This is to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

### Membership

The committee will consist of four elected members who shall have full voting rights.

The CEO and employees are not members of the committee.

The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the committee.

The local government shall provide secretarial and administrative support to the committee.

## **Meetings**

The committee shall meet at least biannually.

Additional meetings shall be convened at the discretion of the presiding person.

## **Reporting**

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council.

## **Duties and Responsibilities**

The duties and responsibilities of the committee will be –

- a) Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits.
- b) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions.
- c) Liaise with the CEO to ensure that the local government does everything in its power to –
  - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
  - ensure that audits are conducted successfully and expeditiously.
- d) Examine the reports of the auditor after receiving a report from the CEO on the matters to –
  - determine if any matters raised require action to be taken by the local government; and
  - ensure that appropriate action is taken in respect of those matters.
- e) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.
- f) Consider and recommend adoption of the annual financial report to Council.
- g) Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference.
- h) Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from Council.
- i) Review the annual Compliance Audit Return and report to the council the results of that review, and
- j) Consider and recommend adoption of the annual budget review to Council.
- k) Consider the CEO's reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the council the results of those reviews.
- l) Receive and review the biennial Risk Report, identifying matters which require immediate action.
- m) Review the Audit Committee Terms of Reference every three years and report to Council for endorsement.

Shire of Dandaragan Measures of Consequence						
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Environment
Insignificant (1)	Near-Miss or First Aid	Less than \$5,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Contained, reversible impact managed by on site response
Minor (2)	Medical type injuries	\$5,001 - \$15,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Contained, reversible impact managed by internal response
Moderate (3)	Lost time injury	\$15,001 - \$200,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Contained, reversible impact managed by external agencies
Major (4)	Long-term disability / multiple injuries	\$200,001 - \$750,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic (5)	Fatality, permanent disability	More than \$750,000	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Uncontained, irreversible impact

Shire of Dandaragan Measures of Likelihood			
Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year
4	Likely	The event will probably occur in most circumstances	At least once per year
3	Possible	The event should occur at some time	At least once in 3 years
2	Unlikely	The event could occur at some time	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances	Less than once in 15 years

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

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

Shire of Dandaragan Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is little scope for improvement.	Controls are fully in place, are being well addressed / complied with, are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested
Adequate	There is some scope for improvement.	Controls are in place, are being addressed / complied with and are subject to periodic review and testing
Inadequate	A need for corrective and / or improvement actions exist.	Controls do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time

# Shire of Dandaragan Risk Report

## Executive Summary

<u>Asset Sustainability</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Develop a standard building inspection checklist.	Jun-25	PPBO	
Complete the review of the Municipal Heritage Inventory.	Jun-25	PPBO	
Develop a standard airport inspection checklist.	Jun-25	EMI	
Implement a marine asset inspection and preventative maintenance program.	Jun-25	EMDS	

<u>Business &amp; Community Disruption</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	

<u>Community Engagement</u>		Risk	Control
		Low	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Update Community Engagement Plan.	Jun-25	EMCCS/MCCS	
Develop social media process map.	Dec-24	MCCS/ES	

<u>Compliance</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review and develop the next iteration of the DAIP.	Jan-25	EMCCS/MCCS	
Review and update Audit and Risk Committee Terms of Reference.	Oct-24	EMCCS	
Update Purchasing and Tender policy with improvements identified in the FMR Review.	Jun-25	EMCCS/Accountant	
Staff training on statutory requirements for tender process and register.	Jun-25	CEO	

<u>Document Management</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Develop policy/procedure for website content management.	Jun-25	MCCS and ES	
Develop and deliver document management training modules.	Dec-25	EMCCS and Coordinator of Records	
Develop an archive storage facility procedure.	Dec-24	Coordinator of Records	

<u>Employment Practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Finalise updated workforce plan.	Dec-24	CEO	
Undertake employee satisfaction and culture survey.	Jun-25	HR	

<u>Environment</u>		Risk	Control
		High	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Develop policies and procedures to support the operations of landfill and waste sites within the Shire.	Jun-25	EMI, CIS and Jurien Waste Landfill Manager	
Complete LPF Review (Local Planning Scheme and Policy review)	LPS - 2025, LPP - 2026	EMDS/PPBO	
Complete Coastal Tracks Masterplan	Jun-25	CEP	
Coastal Tracks Masterplan Implementation	Jun-26	CEP	

<u>External Theft and Fraud</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Update the Portable and Attractive Assets register and associated procedures.	Oct-24	Accountant and Assistant Accountant	
Develop a documented process for the arrival and escorting of visitors.	Jun-25	PPBO	

<u>Management of Facilities, Venues and Events</u>		Risk	Control
		Low	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Update the lease and contracts register.	Dec-24	Assistant Accountant	

<u>IT, Communication Systems and Infrastructure</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Assess importance of developing an IT Disaster Recovery Plan	Dec-24	EMCCS	

## Shire of Dandaragan Risk Report

			Review findings from Bridged Group Security Audit	Dec-24	EMCCS

<b>Misconduct</b>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Develop a process/policy to guide WWCC request process.	Jun-25	MCCS	
Formalise a stocktake policy/procedure.	Jun-25	EMI and Accountant	

<b>Safety and Security Practices</b>		Risk	Control
		High	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Review Local Emergency Management Arrangements document and update if required.	Jun-25	WHS Officer	
Review Incident/Hazard reporting and investigation procedure and update if required.	Ongoing	WHS Officer	
Determine if hazardous substances and dangerous goods registers exist.	Jun-25	WHS Officer	

<b>Supplier and Contract Management</b>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Update 1.1 C1-PAT01 with feedback from Moore Australia.	Jun-25	EMCCS	
Update the leases and contracts register.	Dec-24	Assistant Accountant	
Review Skytrust capabilities to determine suitability for contract management.	Dec-24	WHS Officer	

**Asset Sustainability Practices**

**Jul-24**

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure or reduction in infrastructure assets, plant, equipment of machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets during their lifecycle from procurement to disposal.	Includes: • inadequate design • inadequate usage • inadequate maintenance activities • inadequate financial management and planning	Includes: • inadequate training opportunities for staff • insufficient budget to maintain or replace assets • outdated equipment • unavailability of parts	Moderate	Possible	<b>Moderate</b>

Key Controls	Type	Control Rating	Controls Assurance			Comments
			Control Owner	Control is documented?	Control review last conducted?	
Routine Maintenance - Hard infrastructure (Roads, bridges, drainage, footpaths, airport, marine)	Preventative	<b>Adequate</b>	Dandragan Operations Supervisor/Executive Manager Infrastructure (EMI)	No		Annual operations budgets and customer requests drive cyclical programming for routine maintenance. Process is supported by trained and experienced staff.
Routine Maintenance - Buildings	Preventative	<b>Adequate</b>	Principal Planning and Building Officer (PPBO)	No		PPBO to confirm whether a documented system for annual building inspections exists.
Routine Maintenance - Plant, fleet and equipment	Preventative	<b>Effective</b>	Depot Mechanics	No		Routine maintenance timelrames are established in accordance with hours or kms.
Routine Maintenance - Parks, reserves and play equipment	Preventative	<b>Adequate</b>	Jurien Bay Operations Supervisor	Yes		Cyclical plans are established via zone. Process is supported by trained and experienced staff.
Asset register	Detective	<b>Effective</b>	Executive Manager Corporate and Community Services (EMCCS)	Yes		Asset register linked to finance system and under regular review through Fair Value process.
Asset management plan	Preventative	<b>Adequate</b>	PPBO	Yes		Asset management plans have been developed but annual funding cycles still drive decision making for renewal and replacement.
Asbestos register and procedures	Preventative	<b>Adequate</b>	Principal Environmental Health Officer (PEHO)	Yes	2014	Plan was last updated in 2014.
Licenses and training	Preventative	<b>Effective</b>	Human Resources (HR)	Yes		Licenses checked annually by HR.
Heritage Inventory List	Detective	<b>Adequate</b>	PPBO	No		Municipal Inventory requires review and modernisation.

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Current Actions	Due Date	Responsibility	Status of Actions	Comments
Develop a standard building inspection checklist to ensure annual works are budgeted and completed.	30-Jun-25	PPBO	Planned.	
Complete the review of the Municipal Heritage Inventory	30-Jun-25	PPBO	Requires review.	
Develop a standard airport inspection checklist to ensure all items are checked and documented on a regular basis.	30-Jun-25	EMI	Planned.	
Implement a marine asset inspection and preventative maintenance program.	30-Jun-25	Executive Manager Development Services (EDM)	Requires development.	

**Business and Community Disruption**

**Jul-24**

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities.	Includes: • inadequate emergency response and business continuity plans • lack of emergency response training for specific individuals • failure in command and control functions.	Includes: • natural disasters • terrorism, criminal behaviour • epidemic/pandemic • loss of suppliers • loss of key staff • extended utility outage.	Moderate	Possible	<b>Moderate</b>

			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Local Emergency Management Arrangements & Recovery Plans	Recovery	<b>Adequate</b>	EMC	Yes		Plans are regularly reviewed and updated.
Regular Local Emergency Management Committee meetings	Detective	<b>Effective</b>	EMC	Yes	N/A	Meetings scheduled regularly.
Business Continuity Framework	Preventative	<b>Effective</b>	EMCCS	Yes		Plan developed in conjunction with LGIS.
Firebreak and fuel load inspections/enforcement	Detective	<b>Effective</b>	EMC	No		Bushfire Risk Management Plan complete and Mitigation Burning Program in place. Current network is viewed as effective.
Fire Warden training	Preventative	<b>Adequate</b>	Work Health and Safety Officer (WHS Officer)	No		Fire warden training recently completed, evacuation maps and muster points in place at all facilities.
Debriefing and reviewing incidents	Detective	<b>Adequate</b>	Emergency Management Team (EMT)	Yes	N/A	EMT reviews all incident reports and documents findings or changes required through standing EMT agenda item.
Bushfire Risk Management Plan	Detective	<b>Adequate</b>	EMC	Yes		Bushfire Risk Management Plan complete and mitigation burning program rolling out. Current network is viewed as effective.
<b>Overall Control Ratings:</b>		<b>Adequate</b>				

Current Actions	Due Date	Responsibility	Status of Actions	Comments

## Community Engagement Jul-24

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so	Includes: • responding to access and inclusion issues • strategic planning initiatives • local planning initiatives • club development.	Includes: • relationship breakdowns with community groups • inadequate documentation or procedures • miscommunication • inadequate involvement with or support of community groups.	Moderate	Rare	<b>Low</b>

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Community Engagement Plan	Preventative	Adequate	EMCCS/Manager Customer and Community Services (MCCS)	Yes	2015	Community Engagement Plan has not been updated since 2015.
Community-based Committees, forums and workshops	Preventative	Effective	EMCCS/MCCS	Yes	2015	Council and community representation is implemented for single project and ongoing working groups. Guide to levels of engagement within the Community Engagement Plan informs level of appropriate consultation.
Customer service charter	Detective	Adequate	MCCS	Yes	2019	Document last revised and updated in 2019. Ongoing monitoring required if possible for response times.
Public notices, local papers, website communication	Preventative	Adequate	MCCS	No		No process or procedure to guide the development of public notice and website communication, instead previous versions are used as templates. Regular Shire matters produced in addition to other contributions to local newspapers.
Social media platforms	Preventative	Inadequate	MCCS	No		Process map was previously developed but requires review to ensure consistency of content production. Facebook guidelines exist but are outdated.
Support for local community groups	Preventative	Adequate	MCCS	No		Process not documented in isolation but covered by many other staff roles, objectives etc.
<b>Overall Control Ratings:</b>		<b>Adequate</b>				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Update Community Engagement Plan.	June 30 2025	EMCCS/MCCS	EMCCS and MCCS to begin work once MCCS has returned from maternity leave.	
Develop social media process & standards map.	Dec-24	MCCS/ES	MCCS to begin drafting upon return from maternity leave.	



**Compliance** **Jul-24**

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.	Includes: • Local Government Act • Planning and Development Act • Health Act • Freedom of Information Act • Building Act.	Includes: • lack of staff training and awareness • high staff turnover • inadequate record keeping and electronic systems • ineffective policies and processes • lack of legal expertise.	Major	Unlikely	<b>Moderate</b>

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Audit and Risk Committee	Preventative	<b>Inadequate</b>	EMCCS	Yes	2021	Terms of Reference exist but are not compliant. It is a requirement for the Terms of Reference to be reviewed annually by the committee and once each council term by the governing body. The Terms of Reference we last reviewed in 2021.
Compliance Calendar	Preventative	<b>Adequate</b>	EMCCS	Yes	2023	Last updated in 2023.
External audit	Detective	<b>Effective</b>	EMCCS	Yes	N/A	Undertaken by Auditor General annually.
Financial Management Reviews	Detective	<b>Adequate</b>	CEO	Yes	2023	Financial Management Review undertaken in 2023.
Compliance Audit Return	Detective	<b>Effective</b>	Coordinator of Records Management & Executive Security	Yes	N/A	Completed annually in accordance with legislation.
Councillor/Staff Induction Process	Preventative	<b>Adequate</b>	HR	Yes		Induction documentation is up to date. HR coordinator is currently progressing the digitalisation of this process.
Disability inclusion plan	Detective	<b>Effective</b>	MCCS	Yes	2021	The DAIP is currently up to date with the next review due in 2025.
Tender and procurement process	Preventative	<b>Effective</b>	CEO	Yes	2022	Moore Australis identified improvements to Purchasing and Tender policy during the FMR Review. Training required for new staff.
DIWER Licensing Requirements	Preventative	<b>Adequate</b>	EM/PEHO	Yes	N/A	Clear understanding within key staff of licensing requirements.
Three year Legislative review of compliance (Reg17)	Detective	<b>Adequate</b>	CEO	Yes	2023	Review conducted by Moore Australis in 2023.
<b>Overall Control Ratings:</b>		<b>Adequate</b>				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Review and develop the next iteration of the DAIP.	1-Jan-25	EMCCS and MCCS	EMCCS and MCCS to bring discussions in early 2024 once the MCCS has returned from maternity leave.	
Review and update Audit and Risk Committee Terms of Reference.	1-Oct-24	EMCCS	EMCCS to discuss at next Audit and Risk Committee.	
Update Purchasing and Tender policy with improvements identified in the FMR Review.	30-Jun-25	EMCCS and Accountant	EMCCS and Accountant to begin discussions in late 2024.	
Staff training on statutory requirements for tender process and register.	30-Jun-25	CEO	Training to be designed following the updates to the Purchasing and Tender policy.	

**Document Management**

**Jul-24**

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.	Includes: • contact lists • procedural documents, personnel files, complaints, applications, proposals, forms or documents • contracts.	Includes: • database/document corruption or loss • inadequate access and/or security levels • inadequate storage facilities • outdated record keeping practices.	Moderate	Unlikely	<b>Moderate</b>

			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Electronic records management system	Preventative	<b>Adequate</b>	EMCCS	Yes	2022	The record keeping plan was last updated in 2022. Next review is due in 2027 as per the State Records Office Coordinator of records currently digitising old building plans.
Document Disaster Recovery Plan	Recovery	<b>Adequate</b>	EMCCS	Yes	2022	Current plan up to date.
Website content management	Preventative	<b>Inadequate</b>	MCCS and ES	No	N/A	No internal procedure or process to inform consistency in website content management.
Document security (physical and electronic)	Preventative	<b>Adequate</b>	EMCCS	Yes	2022	A security review undertaken by Bridged of electronic records noted password complexity for documentation is not enabled. Filing room is not always locked which may present a low chance of sensitive documents being accessed by unauthorised persons.
Ongoing document management training and education	Preventative	<b>Inadequate</b>	EMCCS and Coordinator of Records	No	N/A	No policy is in place which addresses training and upskilling staff in records management. This is undertaken by external consultant on an ad hoc basis.
Archive storage facility	Preventative	<b>Adequate</b>	EMCCS and Coordinator of Records	No	N/A	Guidance surrounding archive storage facility procedure to be incorporated into record keeping policy.
<b>Overall Control Ratings:</b>		<b>Adequate</b>				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Develop policy/procedure for website content management to ensure compliance with legislation.	30-Jun-25	MCCS and ES	MCCS to commence work upon her return from maternity leave.	
Develop and deliver document management training modules.	31-Dec-25	EMCCS and Coordinator of Records	Coordinator of Records to develop materials to support the upskilling of staff.	
Develop an archive storage facility procedure.	31-Dec-24	Coordinator of Records	Coordinator Records to update the Shire's record policy with the correct procedure for the archiving of records at our storage facility.	

**Employment Practices**

**Jul-24**

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure to effectively manage and lead human resources.	Includes: • breaching employee regulations, • discrimination, harassment and bullying, • key person dependencies without effective succession planning	Includes: • leadership failures, • poor internal communication, • ineffective performance management processes, • limited staff availability - labour market conditions.	Moderate	Unlikely	<b>Moderate</b>

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Human Resource Framework	Preventative	Effective	HR	Yes	2024	Comprehensive suite of HR internal employee policies and procedures.
Employee Assistance Program	Recovery	Adequate	HR	No	N/A	Supported by EAP through LGIS although model continues to be reduced in terms of scope and ease of access.
Recruitment and selection processes	Preventative	Effective	HR	Yes	2021	Comprehensive suite of HR internal employee policies and procedures.
Ongoing staff training and education program	Preventative	Adequate	HR/WH5	No	N/A	Currently, staff work with their managers to identify training opportunities. Discussion required during budget re-amount dedicated to training courses in FY24/25.
Performance Review Process	Detective	Adequate	HR	Yes	2021	Comprehensive suite of HR internal employee policies and procedures.
Probation checklist	Detective	Effective	HR	Yes	2021	Comprehensive suite of HR internal employee policies and procedures.
Exit interview and process	Recovery	Effective	HR	Yes	2021	Comprehensive suite of HR internal employee policies and procedures.
Workforce planning	Preventative	Adequate	CEO	Yes	2024	CEO currently preparing updated workforce plan.

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Current Actions	Due Date	Responsibility	Status of Actions	Comments
Finalise updated workforce plan.	31-Dec-24	CEO	CEO currently developing new workforce plan.	
Undertake employee satisfaction and culture survey.	30-Jun-25	HR	CGHR to undertake survey during FY24/25.	

Environment

Jul-24

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Inadequate prevention, identification, enforcement and management of environmental issues.	Includes: • lack of adequate planning and management of coastal erosion issues, • failure to identify and effectively manage contaminated sites, • illegal dumping and clearing.	Includes: • inadequate management of landfill sites, • inadequate local laws and planning schemes, • inadequate reporting and oversight frameworks, • competing land use.	Major	Possible	<b>High</b>

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Environmental management compliance (Strategic)	Preventative	<b>Adequate</b>	EMDS	Yes	LPF RoR 2023	Local Planning Framework (LPF) Report of Review (RoR) adopted by Council in November 2023 and accepted by WAPC in February 2024. Local Planning Scheme Review will include recommendations from Local Planning Strategy 2020, followed by Local Planning Policy review. LPF provides framework for management of development impact.
Environmental management compliance (Regulation)	Preventative	<b>Adequate</b>	PPBO, PEHRO	Yes	Status Report to Council monthly, CRMS	Complaints re. unlawful development, i.e. clearing, sand drift, contamination etc. addressed by responsible officers as complaint received. Compliance Policy adopted by Council in June 2024.
Landfill/waste transfer station management	Preventative	<b>Adequate</b>	Coordinator Infrastructure Services	No	N/A	Jurien landfill is regularly audited by DWER. Compliance operations are managed by experienced staff member. Secondary sites are contracted out with the exception of Cervantes transfer station. No policies and procedures have been documented.
Support and work with environmental & land care groups	Preventative	<b>Adequate</b>	Various staff members	No	N/A	Ongoing partnerships with local landcare groups in place. Environmental grant is also in place which supports environmental and landcare groups.
Street litter collection	Preventative	<b>Adequate</b>	CIS	No	N/A	Regular street collections required given windy environment. Documenting the process considered a low priority.
Weed control (use of Glyphosate/alternative treatments)	Preventative	<b>Adequate</b>	EMI	Yes	2016 (SDS), 2022 (SWMS)	Safety Data sheets provide safety guidance for herbicide use. Safework method also in place.
Coastal Hazard Risk Management Adaptation Plan (CHRMAP)	Preventative	<b>Adequate</b>	PPBO	Yes	CHRMAP 2019, CAI 2023	Cervantes and Jurien Bay are at risk of coastal erosion and inundation. Shire adopted a CHRMAP in 2019 and endorsed a Coastal Adaptation Investigation (CAI) in 2023 in accordance with SPP 2.6 - State Coastal Planning Policy and supporting guideline documents. Both documents provide a plan for implementation of recommended coastal adaptation options to 2110. Ongoing Coastal monitoring implemented.
Coastal access management (Coastal Tracks Masterplan & Implementation)	Preventative	<b>Adequate</b>	CEP	Yes	N/A	The CEP is leading the off road vehicle / coastal tracks masterplan project. This is supported by a project plan. Masterplan to be followed by implementation.
Bushfire Risk Management Plan	Preventative	<b>Adequate</b>	EMC	Yes	2020	Bushfire Risk Management Plan endorsed by CEO in 2020.

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Current Actions	Due Date	Responsibility	Status of Actions	Comments
Develop policies and procedures to support the operations of landfill and waste sites within the Shire.	30-Jun-25	EMI, CIS and the manager of the Jurien landfill site.	Work to commence in early 2025.	
Complete LPF Review (Local Planning Scheme and Policy review)	LPS - 2025, LPP - 2026	EMDS, PPBO	Local Planning Scheme (LPS) review underway. Local Planning Policy (LPP) review to commence subsequently.	
Complete Coastal Tracks Masterplan	30-Jun-25	CEP	Work commenced July 2023.	
Coastal Tracks Masterplan Implementation	30-Jun-26	CEP	Workplan development to commence July 2025.	

External Theft and Fraud

Jul-24

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating	
Loss of funds, assets, data or unauthorised access by external parties, through any means, for the purposes of fraud, malicious damage and theft.	Includes: • benefit or gain by deceit, • hacking, deleting, breaking or reducing the integrity or performance of systems, • stealing of data, assets or information.	Includes: • inadequate security of equipment, supplies and cash, • cyber crime, • lack of supervision, • collusion with internal staff.	Moderate	Unlikely	<b>Moderate</b>	
<b>Controls Assurance</b>						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Building security access controls (keys, proxy card, monitored alarms, CCTV, keypad access)	Preventative	<b>Adequate</b>	PPBO	No	N/A	Controls for building security access are in place but not documented i.e keypad access to and alarm system for Administration building, contract with CCTV provider.
Accounts Payable Process	Preventative	<b>Adequate</b>	Accountant	Yes	2024	New Vendor payments procedure developed which outlines appropriate verification and segregation of duties processes.
Record of assets	Recovery	<b>Adequate</b>	Accountant	Yes	2024	Fixed Asset Register up to date and process is documented in Accountant's manual. Portable and attractive register outdated and procedure requires updating.
Cash handling	Preventative	<b>Adequate</b>	Accountant	Yes	2024	New cash handling procedure developed which outlines appropriate verification and segregation of duties processes.
Depot security access controls	Preventative	<b>Adequate</b>	EMI	No	N/A	Controls for depot security access are in place but not documented i.e. automatic gates used at the Jurien Depot, manual locking at the Dandaragan depot, portable and attractive goods locked up in secure spaces.
Security patrols	Preventative	<b>Adequate</b>	EMC	No	N/A	Adhoc security patrols provided by Ranger services within operational hours.
IT Security	Preventative	<b>Adequate</b>	EMCCS	Yes	2024	As per the Enhanced Support Level Agreement, Bridged provide corrective maintenance, anti-virus/anti-malware support. Additional services can be accessed in the event of a security breach at additional cost. Cyber Security Audit conducted in 2023 highlighted opportunities for improvement.
Contractor/Visitor Sign In	Preventative	<b>Inadequate</b>	PPBO	No	N/A	While a visitor sign in book is utilised, a formal process is not documented for when visitors and contractors visit the Shire.
<b>Overall Control Ratings:</b>		<b>Adequate</b>				
Current Actions	Due Date	Responsibility	Status of Actions	Comments		
Update the Portable and Attractive Assets register and associated procedures.	31-Oct-24	Accountant and Assistant Accountant	Accountant and Assistant Accountant to commence work following completion of EOFY processes.			
Develop a documented process for the arrival and escorting of visitors.	30-Jun-25	PPBO	Discussions to commence shortly.			

**Management of Facilities, Venues and Events**

**Jul-24**

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure to effectively manage the day to day operations of facilities, venues and events.	Includes: • poor crowd control, • ineffective signage, • booking issues, • inadequate oversight of provision of peripheral services (e.g cleaning and maintenance).	Includes: • double bookings, • illegal and/or excessive alcohol consumption, • difficulty accessing facilities and venues, • failed chemical/health requirements.	Minor	Unlikely	<b>Low</b>

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Booking Systems	Preventative	<b>Effective</b>	MCCS	Yes	2024	Bookeasy system recently replaced by SpacetoCo. Easy to follow directions for bookings via the TCVC website. Community Recreation facility bookings are managed by community groups.
External Event Management Program	Preventative and Detective	<b>Adequate</b>	MCCS	No	N/A	Community members are required to complete a public application form which is then reviewed. No documented process to guide process.
Internal Event Management Program	Preventative and Detective	<b>Adequate</b>	MCCS	Yes	2024	Staff required to fill out a project plan for event management which includes outlining risk and mitigation strategies.
Insurance for loss	Recovery	<b>Adequate</b>	MCCS	No	N/A	Insurance policies regularly reviewed and implemented. No set policy on when insurance policies are reviewed.
Lease agreements for Shire facilities	Preventative	<b>Adequate</b>	MCCS/CDO	Yes	2024	Lease template used to guide establishment of leases for shire facilities. Lease register tracks expiry date of leases and is outdated.

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Current Actions	Due Date	Responsibility	Status of Actions	Comments
Update the lease and contracts register.	31-Dec-24	Assistant Accountant	Assistant Accountant has commenced work.	

IT, Communication Systems and Infrastructure

Jul-24

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Instability, degradation of performance, or failure of IT, communication systems and infrastructure causing the inability to continue business activities and provide services to the community.	Includes failures or disruptions caused by: <ul style="list-style-type: none"> <li>• hardware or software,</li> <li>• networks,</li> <li>• failure of IT vendors.</li> </ul>	Includes: <ul style="list-style-type: none"> <li>• power outage onsite at service provider,</li> <li>• non-renewal of licenses,</li> <li>• outdated hardware or software,</li> <li>• cyber crime and viruses.</li> </ul>	Moderate	Possible	<b>Moderate</b>

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
IT security access protocols and infrastructure security	Preventative	Adequate	EMCCS	Yes	2024	As per the Enhanced Support Level Agreement, Bridged provide corrective maintenance, anti-virus/anti-malware support. Additional services can be accessed in the event of a security breach at additional cost.
Data back-up systems	Recovery	Adequate	EMCCS	No	N/A	Automated system function with failure reporting. Systems are cloud based to avoid local site failures.
Vendor support program	Preventative	Adequate	EMCCS	Yes	2023	Provided by Bridged Group as per Enhanced Support Level Agreement, Managed Mobility and TCO Services agreements signed with Bridged Group in 2023.
Communications Infrastructure	Preventative	Adequate	EMCCS	Yes	2023	Managed by Bridged Group as per the TCO Services agreement.
I.T Disaster Recovery Plan	Recovery	Inadequate	EMCCS	No	N/A	A records disaster management plan exists but there is not IT disaster recovery plan in place.
Performance monitoring	Detective	Adequate	EMCCS	No	N/A	Bridged Group provide daily reports which summarise network issues and threats, applications and web usage.
Backup Power Services	Recovery	Adequate	EMCCS	No	N/A	Limited backup power services in place. Cloud services minimises risk.
<b>Overall Control Ratings:</b>		<b>Adequate</b>				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Assess importance of developing an IT Disaster Recovery Plan	31-Dec-24	EMCCS	EMCCS to meet with Bridged Group during their next site visit.	
Review findings from Bridged Group Security Audit	31-Dec-24	EMCCS	EMCCS to review following site visit from Bridged in June.	

Misconduct

Apr-24

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Intentional activities in excess of authority granted to an employee which disregard endorsed policies, procedures or delegated authority	Includes instances of: • relevant authorisations not obtained, • distributing confidential information, • theft, • inappropriate use of plant, equipment of machinery.	Includes: • delegated authority process inadequately implemented, • inadequate training of cod of conduct, • lack of internal checks, • collusion between internal and external parties.	Moderate	Unlikely	<b>Moderate</b>

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Induction Process (Code of Conduct)	Preventative	Adequate	HR	Yes	2022	All new staff and councillors are provided with the Code of Conduct as part of their induction and are required to sign and confirm receipt and agreement.
IT Security Access	Preventative	Adequate	EMCCS	No	N/A	Staff required to have password for logon to their computers and have an authentication application to access their account externally. Managed by Bridged as part of the services delivered.
Segregation of Duties	Preventative	Adequate	EMCCS	Yes	Ongoing	Segregation of duties is outlined in various Shire policies including the cash handling policy. SoD is externally audited and reviewed by Auditor General.
Authorisation control - Authority	Preventative	Adequate	HR	Yes	2024	Delegations register endorsed by Council in February 2024. Register reviewed, updated and presented to Council annually.
Cash handling management	Preventative	Effective	EMCCS	Yes	2024	New cash handling procedure drafted.
Purchasing card management	Preventative	Effective	EMCCS	Yes	2024	New purchasing card policy endorsed by Cncl June 2024.
Asset Stocktakes/Stock Control	Detective	Adequate	Relevant managers	No	N/A	No stocktake policy document. Each business area coordinate stocktakes i.e. library annually, as deemed necessary.
Tender and procurement process	Preventative	Adequate	CEO	Yes	2022	Purchasing and tender policy is well documented. Purchasing is supported with external agencies in complex procurement.
Working with children checks	Preventative	Inadequate	MCCS	No	N/A	Two forms process for identifying when WWCC are required. Generally considered a part of event approval process, relying on staff expertise to make a determination on whether one is required.
Social media policy	Preventative	Adequate	HR	Yes	2024	All new staff are provided with the Social Media policy as part of their induction and are required to sign and confirm receipt and agreement.
<b>Overall Control Ratings:</b>		<b>Adequate</b>				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Develop a process to guide WWCC request process.	30-Jun-25	MCCS	MCCS to commence work upon return from maternity leave.	
Formalise a stocktake policy/procedure.	30-Jun-25	EMI & Accountant	Discussions to begin in new financial year.	



**Safety and Security Practices** **Jul-24**

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Non-compliance with the Work Health and Safety Act 2020, associated regulations and standards.	Includes the inability to ensure the physical security requirements of staff, contractors and visitors.	Includes: <ul style="list-style-type: none"> <li>• lack of appropriate PPE/equipment,</li> <li>• inadequate security measures in place for buildings, depots and other places of work,</li> <li>• poor storage and use of dangerous goods,</li> <li>• inadequate or unsafe modifications to plant and equipment</li> </ul>	Major	Possible	<b>High</b>

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Contractor inductions	Preventative	<b>Adequate</b>	WHS Officer	Yes	2024	Contractor Induction Checklist reviewed 2024 and in new SkyTrust system
Employee Induction	Preventative	<b>Adequate</b>	WHS Officer	Yes	2024	Employee Induction Checklist reviewed 2024 and in new SkyTrust system
Internal Emergency Management Framework	Preventative	<b>Adequate</b>	Emergency Management Coordinator	Yes	2021	Local Emergency Management Arrangements document signed off in 2021. Document review date is 15 March 2026. Includes an evacuation plan, recovery plan and communications plan.
WHS Committee	Preventative	<b>Adequate</b>	CEO	No	N/A	Safety Working Group meets quarterly. Employee representative has recently undertaken HSR training.
Asbestor Register and Procedures	Preventative/Detective	<b>Effective</b>	WHS Officer/PEHO	Yes	2023	Landfill Asbestos Register maintained. Asbestos Management Plan last updated in 2023 which outlines the Shire's policy and responsibilities.
Drug and Alcohol usage, fitness for work checks	Preventative	<b>Effective</b>	HR	Yes	2020	Fitness for Work procedure outlines the Shire's zero tolerance approach.
Duress alarm	Recovery	<b>Adequate</b>	WHS Officer	No	N/A	Duress alarm in place for Shire Administration building. No documented process in place.
Incident and hazard reporting	Detective	<b>Adequate</b>	WHS Officer	Yes	Ongoing	Incident/Hazard reporting and investigation procedure exists. Requires ongoing review to ensure it remains current and appropriate.
Hazardous substances and dangerous goods registers	Detective	<b>Inadequate</b>	WHS Officer	No	N/A	Registers are maintained on site however recent inspections located some chemicals without MSDS.
LGIS WHS / Safety Audit /Workplace inspections	Detective	<b>Adequate</b>	WHS Officer	No	N/A	Regular inspections conducted by internal staff member, HSR, and LGISWA.
Pre-start plant and light vehicle inspections	Preventative	<b>Adequate</b>	WHS Officer	Yes	Ongoing	Prestart Plant and Depot vehicles which are used by different operators are completed daily and copies of the prestarts are kept at the depot and reviewed regularly
<b>Overall Control Ratings:</b>		<b>Adequate</b>				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Review Local Emergency Management Arrangements document and update if required.	30-Jun-25	Emergency Management Coordinator	Work to commence in FY24/25	
Review Incident/Hazard reporting and investigation procedure and update if required.	Ongoing	WHS Officer	Work to commence in FY24/25	<i>This is a live register in SkyTrust that is constantly updated &amp; reviewed at WHS Meetings</i>
Ensure hazardous substances safety data sheets and dangerous goods registers exist at all workplaces within the Shire.	30-Jun-25	WHS Officer	Work to commence in FY24/25	<i>Commenced upload of safety data sheets into SkyTrust. Will be completed as part of LGIS 3 Steps to Safety Service Agreement</i>

**Supplier and Contract Management**

**Jul-24**

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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations.	Includes: • supply issues, • concentration issues, and • vendor sustainability.	Includes: • insufficient funding. • inadequate tendering process, • lack of planning, and • ineffective monitoring of deliverables.	Moderate	Possible	<b>Moderate</b>

**Controls Assurance**

Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Procurement Management	Preventative	<b>Effective</b>	EMCCS	Yes	2022	Procurement policies and procedures exist to support the Shire's procurement including 1.1 C1-PAT01. Minor amendments to be made following Moore Australia review.
Contract Management	Preventative	<b>Inadequate</b>	Assistant Accountant	No	N/A	Lease and contracts register currently outdated. WHS Officer to review Skytrust's capabilities. DAMSTRA currently use to capture information regarding capabilities.
Supervision of contractors onsite	Detective	<b>Adequate</b>	EMI/Various	No	N/A	Supervision on building projects is generally completed Post works rather than supervising contractors directly. Supervision on Civil Works is carried out by team leaders. No formal process considered necessary.

**Overall Control Ratings:**

**Adequate**

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Update 1.1 C1-PAT01 with feedback from Moore Australia.	30-Jun-25	EMCCS	Work to commence beginning of 2025.	
Update the leases and contracts register.	31-Dec-24	Assistant Accountant	Assistant Accountant has commenced work.	
Review Skytrust capabilities to determine suitability for contract management.	31-Dec-24	WHS Officer	WHS Officer to review capabilities of Skytrust to de	