



SHIRE *of* **DANDARAGAN**

MINUTES

for

AUDIT COMMITTEE MEETING

to be held at the

JURIEN BAY COUNCIL CHAMBERS

on

THURSDAY 27 FEBRUARY 2025

COMMENCING AT 3.30PM

MINUTES OF AUDIT COMMITTEE MEETING TO BE HELD THURSDAY 27 FEBRUARY 2024
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1. DECLARATION OF OPENING

The Presiding Member declared the meeting open at 3.41pm and welcomed those present.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

- 3. Members** Councillor J Clarke
Councillor A O’Gorman
Councillor G Lethlean
Councillor M McDonald

Staff	Mr B Bailey	(Chief Executive Officer)
	Mr B Waters	(Executive Manager Corporate & Community Services)
	Mrs R Pink	(Accountant)
	Mrs N Winsloe	(Executive Secretary)

Apologies

Nil

Observers

Nil

Leave of Absence

Nil

4. CONFIRMATION OF MINUTES

4.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD 19 DECEMBER 2024

AUDIT COMMITTEE DECISION

Moved Cr McDonald , seconded Cr Lethlean

That the Minutes of the Audit Committee Meeting held 19 December 2024 be confirmed.

CARRIED 4 / 0

5. MATTERS FOR DISCUSSION

MINUTES OF AUDIT COMMITTEE MEETING TO BE HELD THURSDAY 27 FEBRUARY 2024

4.1 SECOND BIENNIAL RISK REPORT FOR THE 2024 / 25 FINANCIAL YEAR

Location:	Shire of Dandaragan
Applicant:	Not Applicable
Folder Path:	SODR-2042075298-126813
Disclosure of Interest:	Nil
Date:	24 January 2025
Author:	Brad Waters, Executive Manager Corporate & Community Services
Senior Officer:	Brent Bailey, Chief Executive Officer

PROPOSAL

The purpose of this report is for the Audit and Risk Committee to receive the second Biennial Risk Report for the 2024 / 25 financial year.

BACKGROUND

On 27 June 2024, Council endorsed updates to the Shire's Risk Management Framework and Policy.

The Risk Management Framework specifies that the Shire must submit a risk report to the Audit and Risk Committee biennially to communicate risk management activities and outcomes and provide information for decision-making.

The first Biennial Risk Report for the 2024/25 financial year (the Risk Report) was received by Council in August 2024.

COMMENT

The second Biennial Risk Report for the 2024/25 financial year (the Risk Report) outlines the measure of consequence and likelihood for each risk theme (theme) endorsed in the Risk Management Framework. These measures are then applied to the Shire's Risk Matrix to provide an overall risk rating for each theme.

Across the 13 themes:

- 2 are rated as high.
- 9 are rated as moderate.
- 2 are rated as low.

There has been no change in the risk ratings since August 2024, with the ratings as follows:

Risk Theme	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Asset Sustainability	Moderate	Possible	Moderate
Business and Community Disruption	Moderate	Possible	Moderate

MINUTES OF AUDIT COMMITTEE MEETING TO BE HELD THURSDAY 27 FEBRUARY 2024

Community Engagement	Moderate	Rare	Low
Compliance	Major	Unlikely	Moderate
Document Management	Moderate	Unlikely	Moderate
Employment Practices	Moderate	Unlikely	Moderate
Environment	Major	Possible	High
External Theft and Fraud	Moderate	Unlikely	Moderate
Management of Facilities, Venues and Events	Minor	Unlikely	Low
IT, Communication Systems and Infrastructure	Moderate	Possible	Moderate
Misconduct	Moderate	Unlikely	Moderate
Safety and Security Practices	Major	Possible	High
Supplier and Contract Management	Moderate	Possible	Moderate

The Risk Report also outlines the controls for each theme and provides an overall control rating with relevant actions. Since August 2024, the following actions have been undertaken:

- Development of a social media process and standard map.
- A review and update of the Audit and Risk Committee Terms of Reference.
- Updates to the Shire's Purchasing and Tender Policy (to be presented at the February 2025 Ordinary Council Meeting).
- Ongoing updates to the lease and contracts register.
- Assessment of the importance of developing an IT Disaster Recovery Plan.
- Assessment of Skytrust's capabilities and implementation of the program.

Completed actions are highlighted using green in the Risk Register.

Since August 2024, there have also been some actions which have had their due date pushed back due to various reasons including the Meadow Springs Bushfire, periods of leave and competing priorities. These are outlined in the table below:

Action	Original Due Date	New Due Date
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MINUTES OF AUDIT COMMITTEE MEETING TO BE HELD THURSDAY 27 FEBRUARY 2024

Review and develop the next iteration of the Disability and inclusion plan	31 December 2024	30 June 2025
Develop an archive storage facility procedure	31 December 2024	31 December 2025
Finalised updated workforce plan	31 December 2024	30 June 2025
Update the Portable and Attractive Assets register and associated procedures.	31 December 2024	30 June 2025
Review findings from Bridged Group Security Audit	31 December 2024	30 June 2025

Red font is used to indicate updated due dates in the Risk Register.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

There are no financial implications relevant to this item.

STRATEGIC IMPLICATIONS

There are no strategic implications relevant to this item.

ATTACHMENTS

Circulated with the agenda is the following item relevant to this report:

- Risk Register January 2025 (Doc Id: SODR-2042075298-126813) **(Marked 4.1)**

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

AUDIT COMMITTEE DECISION

Moved Cr O’Gorman, seconded Cr Lethlean

That the Audit and Risk Committee:

1. Receive the second Biennial Risk Report for the 2024 / 25 financial year and;
2. Determine that there are no matters raised in the report that require immediate action.

CARRIED 4 / 0

MINUTES OF AUDIT COMMITTEE MEETING TO BE HELD THURSDAY 27 FEBRUARY 2024

**FOR: Cr O'Gorman, Cr McDonald, Cr Clarke,
Cr Lethlean**

AGAINST: Nil

6. CLOSURE OF MEETING

The Presiding Member declared the Meeting closed at 3.50pm.

These Minutes were confirmed at a Meeting on

Signed

Presiding Person at the Meeting at which the Minutes were confirmed

Date

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

<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>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>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>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

<u>Misconduct</u>		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	

<u>Safety and Security Practices</u>		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	

<u>Supplier and Contract Management</u>		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						Jan-25
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	Moderate
			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Routine Maintenance - Hard infrastructure (Roads, bridges, drainage, footpaths, airport, marine)	Preventative	Adequate	Dandaragan 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	Adequate	Principal Planning and Building Officer (PPBO)	No		Recent staff changeover and expected retirement of Building Maintenance Officer necessitates a review of this internal business unit.
Routine Maintenance - Plant, fleet and equipment	Preventative	Effective	Depot Mechanics	No		Routine maintenance timeframes are established in accordance with hours or kms.
Routine Maintenance - Parks, reserves and play equipment	Preventative	Adequate	Jurien Bay Operations Supervisor	Yes		Cyclical plans are established via zone. Process is supported by trained and experienced staff.
Asset register	Detective	Effective	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	Adequate	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	Adequate	Principal Environmental Health Officer (PEHO)	Yes	2023	Plan was last updated in 2024 after a full review in 2023 with the assistance of LGISWA.
Licenses and training	Preventative	Effective	Human Resources (HR)	Yes		Licenses checked annually by HR
Heritage Inventory List	Detective	Adequate	PPBO	No		Municipal Inventory requires review and modernisation.
Overall Control Ratings:		Adequate				
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						Jan-25
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	Moderate
			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Local Emergency Management Arrangements & Recovery Plans	Recovery	Adequate	EMC	Yes		Plans are regularly revised and updated. Current index of contact details require updating following staff changes.
Regular Local Emergency Management Committee meetings	Detective	Effective	EMC	Yes	N/A	Meetings scheduled regularly.
Business Continuity Framework	Preventative	Inadequate	EMCCS	Yes	2019	Plan developed in conjunction with LGIS but requires updating and revision predominantly to note staff changes rather than process changes.
Firebreak and fuel load inspections/enforcement	Detective	Effective	EMC	No		Bushfire Risk Management Plan complete and Mitigation Burning Program in place. Current network is viewed as effective.
Fire Warden training	Preventative	Adequate	Work Health and Safety Officer (WHS Officer)	No	2024	Fire warden training recently completed, evacuation maps and muster points in place at all facilities. Internal group last met in June 2024.
Debriefing and reviewing incidents	Detective	Adequate	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	Adequate	EMC	Yes		Bushfire Risk Management Plan complete and mitigation burning program rolling out. Current network is viewed as effective.
Overall Control Ratings:		Adequate				
Current Actions		Due Date	Responsibility	Status of Actions		Comments
Update Business Continuity Plan with latest staff information and role alignment.		30/06/2025	EMCCS	Not yet underway.		

Community Engagement						Jan-25	
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	Low	
			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 however it has been superseded by Community Engagement Policy and Customer Service Charter.
Community-based Committees, forums and workshops		Preventative	Effective	EMCCS/MCCS	Yes	2024	Council and community representation is implemented for single project and ongoing working groups. Guide to levels of engagement within the Community Engagement Policy informs level of appropriate consultation.
Customer service charter		Detective	Adequate	MCCS	Yes	2019	Document last revied 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.
Overall Control Ratings:			Adequate				
Current Actions		Due Date	Responsibility	Status of Actions		Comments	
Remove Community Engagement Plan references, align to Council Community Engagement Policy		June 30 2025	MCCS	To be actioned.			
Develop social media process & standards map.		June 30 2025	MCCS	MCCS to begin drafting upon return from maternity leave.			

Compliance					Jan-25	
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	Moderate
			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Audit and Risk Committee	Preventative	Effective	EMCCS	Yes	Aug-24	Terms of Reference were reviewed and updated in August 2024
Compliance Calendar	Preventative	Adequate	EMCCS	Yes	2023	Last updated in 2023 however significant changeover of internal corporate services team has occurred. Training and refamiliarisation is required.
External audit	Detective	Effective	EMCCS	Yes	N/A	Undertaken by Auditor General annually.
Financial Management Reviews	Detective	Adequate	CEO	Yes	2023	Financial Management Review undertaken in 2023.
Compliance Audit Return	Detective	Effective	Coordinator of Records Management & Executive Security	Yes	N/A	Completed annually in accordance with legislation.
Councillor/Staff Induction Process	Preventative	Adequate	HR	Yes		Induction documentation is up to date. HR coordinator is currently progressing the digitisation of this process.
Disability inclusion plan	Detective	Effective	MCCS	Yes	2021	The DAIP is currently up to date with the next review due in 2025.
Tender and procurement process	Preventative	Effective	CEO	Yes	2024	Improvements made on the previous policy following guidance from Moore Australia post FMR.
DWER Licensing Requirements	Preventative	Adequate	EMI/PEHO	Yes	N/A	Clear understanding within key staff of licensing requirements.
Three year Legislative review of compliance (Reg17)	Detective	Adequate	CEO	Yes	2023	Review conducted by Moore Australia in 2023.
Overall Control Ratings:		Adequate				
Current Actions		Due Date	Responsibility	Status of Actions		Comments
Review and develop the next iteration of the DAIP.		1-Jan-25	MCCS	Currently underway in tandem with development of the new Community Development Plan.		
Staff training on statutory requirements for tender process and register.		30-Jun-25	CEO	Procurement training to be designed following the updates to the Purchasing and Tender policy.		

Document Management						Jan-25
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	Moderate
			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Electronic records management system	Preventative	Adequate	EMCCS	Yes	2022	The record keeping plan was last updated in 2022. Next review is due in 2027as per the State Records Office Coordinator of records currently digitising old building plans.
Document Disaster Recovery Plan	Recovery	Adequate	EMCCS	Yes	2022	Current plan up to date.
Website content management	Preventative	Inadequate	MCCS and ES	No	N/A	No internal procedure or process to inform consistency in website content management.
Document security (physical and electronic)	Preventative	Adequate	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	Inadequate	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	Adequate	EMCCS and Coordinator of Records	No	N/A	Guidance surrounding archive storage facility procedure to be incorporated into record keeping policy.
Overall Control Ratings:		Adequate				
Current Actions		Due Date	Responsibility	Status of Actions		Comments
Develop procedures and checklist for website content management to ensure compliance with legislation.		30-Jun-25	MCCS and ES	Website refresh currently being scoped, new legislative requirements for contract registers etc to be incorporated.		
Develop and deliver document management training modules.		31-Dec-25	EMCCS	External training provider to be procured towards end of 2025.		
Develop an archive storage facility procedure.		31-Dec-25	Coordinator of Records	Coordinator Records to update the Shire's records policy with the correct procedure for the archiving of records at Depot archive storage facility.		Action deferred by 12 months due to staff turnover.

Employment Practices						Jan-25
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, harrassment 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	Moderate
			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/WHS	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	Reeceovery	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.
Overall Control Ratings:		Adequate				
Current Actions		Due Date	Responsibility	Status of Actions		Comments
Review workforce plan and role alignment matrix.		30-Jun-25	CEO	CEO currently developing new workforce plan.		Recent staff turnover warrants detailed business unit and task review.
Undertake employee satisfaction and culture survey.		30-Dec-25	HR	CGHR to undertake survey during 2025.		Item deferred due to competing priorities.

Environment					Jan-25	
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	High
			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Environmental management compliance (Strategic)	Preventative	Adequate	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	Adequate	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	Adequate	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	Adequate	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	Adequate	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	Adequate	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	Adequate	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	Adequate	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	Adequate	EMC	Yes	2020	Bushfire Risk Management Plan endorsed by CEO in 2020. Currently under review by Emergency Management Coordinator.
Overall Control Ratings:		Adequate				
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	Report of Review completed. 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.		Draft Masterplan completed. To be reviewed by all 3 Shires prior to commencement of public consultation.
Coastal Tracks Masterplan Implementation		30-Jun-26	CEP	Workplan development to commence July 2025.		

External Theft and Fraud						Jan-25	
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	Moderate	
			Controls Assurance				
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	Adequate	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	Adequate	Accountant	Yes	2024	New Vendor payments procedure developed which outlines appropriate verification and segregation of duties processes.
Record of assets		Recovery	Adequate	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	Adequate	Accountant	Yes	2024	New cash handling procedure developed which outlines appropriate verification and segregation of duties processes.
Depot security access controls		Preventative	Adequate	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	Adequate	EMC	No	N/A	Adhoc security patrols provided by Ranger services within operational hours.
IT 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 e 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	Inadequate	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.
Overall Control Ratings:			Adequate				
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.		Works still to be completed due to competing workloads.	
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						Jan-25
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	Low
			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Booking Systems	Preventative	Effective	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	Adequate	MCCS	No	N/A	Community members are required to complete a public application form which is then reviewed. No documented process to guide decision making however the form provides necessary information to mitigate risks.
Internal Event Management Program	Preventative and Detective	Adequate	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	Adequate	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	Adequate	MCCS/CDO	Yes	2024	Lease template used to guide establishment of leases for Shire facilities. Lease register tracks expiry date of leases and has recently been updated.
Overall Control Ratings:		Adequate				
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						Jan-25
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: • hardware or software, • networks, • failure of IT vendors.	Includes: • power outage onsite at service provider, • non-renewal of licenses, • outdated hardware or software, • cyber crime and viruses.	Moderate	Possible	Moderate
			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 e 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.
	Recovery	Inadequate	EMCCS	No	N/A	A records disaster management plan exists but there is not IT disaster recovery plan in place which will rely on external IT support to be engaged promptly in the event of major incident. .
I.T Disaster Recovery Plan						
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.
Overall Control Ratings:		Adequate				
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.		This has been considered, however the immediate action following a major incident will be the engagement of Bridged to respond to the scenario and reinstate IT networks.
Review findings from Bridged Group Security Audit		31-Dec-25	EMCCS	New network review is being commissioned by a 3rd party who doesn't have a financial interest in the Shire's procurement of further IT equipment or software.		

Misconduct						Jan-25
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	Moderate
			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. Cash handling has also been further enhanced by the removal of cash from the Sandy Cape bookings process.
Purchasing card management	Preventative	Effective	EMCCS	Yes	2024	New purchasing card policy endorsed by Council 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	2024	Purchasing and tender policy is well documented. Purchasing is supported with external agents in complex procurement.
Working with children checks	Preventative	Inadequate	MCCS	No	N/A	No formal 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 needed or not.
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.
Overall Control Ratings:		Adequate				
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						Jan-25
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: • lack of appropriate PPE/equipment, • inadequate security measures in place for buildings, depots and other places of work, • poor storage and use of dangerous goods, • inadequate or unsafe modifications to plant and equipment	Major	Possible	High
			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Contractor inductions	Preventative	Adequate	WHS Officer	Yes	2024	Contractor Induction Checklist reviewed 2024 and in new SkyTrust system
Employee Induction	Preventative	Adequate	WHS Officer	Yes	2024	Employee Induction Checklist reviewed 2024 and in new SkyTrust system
Internal Emergency Management Framework	Preventative	Adequate	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	Adequate	CEO	No	N/A	Safety Working Group meets quarterly. Employee representative has recently undertaken HSR training.
Asbestor Register and Procedures	Preventative/Detective	Effective	WHS Officer/PEHO	Yes	2023	Landfill Asbestos Register maintained. Abestos Management Plan last updated in 2023 which outlines the Shire's policy and responsibilities.
Drug and Alcohol usage, fitness for work checks	Preventative	Effective	HR	Yes	2020	Fitness for Work procedure outlines the Shire's zero tolerance approach.
Duress alarm	Recovery	Adequate	WHS Officer	No	N/A	Duress alarm in place for Shire Administration building. No documented process in place.
Incident and hazard reporting	Detective	Adequate	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	Inadequate	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	Adequate	WHS Officer	No	N/A	Regular inspections conducted by internal staff member, HSR, and LGISWA.
Pre-start plant and light vehicle inspections	Preventative	Adequate	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
Overall Control Ratings:		Adequate				
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		This is a live register in SkyTrust that is constantly updated & reviewed at WHS Meetings
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		Commenced upload of safety data sheets into SkyTrust. Will be completed as part of LGIS 3 Steps to Safety Service Agreement

Supplier and Contract Management						Jan-25
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	Moderate
			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Procurement Management	Preventative	Effective	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	Inadequate	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 contractors
Supervision of contractors onsite	Detective	Adequate	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		