

**SHIRE OF KOJONUP**

**Kojonup**



**Audit & Risk Committee  
Agenda**

**2 November 2022**

**TO: AUDIT & RISK COMMITTEE MEMBERS**

NOTICE is given that a meeting of the Audit & Risk Committee will be held in the Reception Lounge, Shire Administration Building, 93 Albany Highway, Kojonup on Wednesday, 2 November 2022 commencing at 9:00am.

Your attendance is respectfully requested.

**GRANT THOMPSON  
CHIEF EXECUTIVE OFFICER**

28 October 2022

## **TERMS OF REFERENCE**

### **AUDIT & RISK COMMITTEE**

#### **Function:**

This Committee is responsible for assisting Council in recommending appropriate actions to Council with regards to audit, risk and governance management to ensure accountability to the community in its responsibilities.

#### **Duties and Responsibilities:**

- Receive and review the biannual reports from the Chief Executive Officer (CEO) regarding the appropriateness and effectiveness of the Shire's risk management, internal controls and legislative compliance and make recommendations to Council;
- Recommend and review the Shire's Risk Appetite Statement in order to set the Risk Tolerance of the Council;
- Monitor and receive reports concerning the development, implementation and on-going management of the Shire's Risk Management Plan and the effectiveness of its Risk Management Framework;
- Provide advice and assistance to Council as to the carrying out of its functions in relation to audits and recommend;
  - a) a list of those matters to be audited; and
  - b) the scope of the audit to be undertaken;
- Meet with the auditor yearly and provide a report to Council on the matters discussed and the outcome of the discussions;
- Liaise with the (CEO) to ensure that the Shire does everything in its power to:
  - a) assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
  - b) ensure that audits are conducted successfully and expeditiously;
- Examine the reports of the auditor after receiving a report from the CEO on the matters and:
  - a) determine if any matters raised require action to be taken by the Shire; and
  - b) ensure that appropriate action is taken in respect of those matters;
  - c) Review the report prepared by the CEO in respect of any matters raised in the report of the auditor and present the report to Council for adoption prior to the end of the next financial year or six months after the last report prepared by the auditor is received, whichever is the latest;
- Review the scope of the Audit Plan and its effectiveness;
- Consider and recommend adoption of the Annual Financial Report to the Council;
- 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;
- 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 the Council; and
- Review the annual Statutory Compliance Return and make a recommendation on its adoption to Council.

#### **Membership**

Four (4) Councillors; and

Two (2) Community Members.

**AGENDA FOR THE AUDIT AND RISK COMMITTEE MEETING**  
**TO BE HELD ON 2 NOVEMBER 2022**

**TABLE OF CONTENTS**

<b>1</b>	<b>DECLARATION OF OPENING</b>	<b>4</b>
<b>2</b>	<b>ATTENDANCE, APOLOGIES &amp; LEAVE OF ABSENCE</b>	<b>4</b>
<b>3</b>	<b>PUBLIC QUESTION TIME</b>	<b>4</b>
<b>4</b>	<b>SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE</b>	<b>4</b>
<b>5</b>	<b>CONFIRMATION OF MINUTES</b>	<b>4</b>
5.1	<i>AUDIT AND RISK COMMITTEE MEETING HELD 12 JULY 2022 (Attachment 5.1)</i>	<b>4</b>
<b>6</b>	<b>DECLARATIONS OF INTEREST</b>	<b>5</b>
<b>7</b>	<b>SENIOR MANAGEMENT TEAM DISCUSSION</b>	<b>5</b>
<b>8</b>	<b>COMMITTEE TIMETABLE</b>	<b>5</b>
<b>9</b>	<b>COMMITTEE STATUS REPORT</b>	<b>7</b>
<b>10</b>	<b>SUMMARY OF RISK MANAGEMENT</b>	<b>8</b>
10.1	<i>RISK MANAGEMENT UPDATE</i>	<b>8</b>
10.2	<i>COVID-19 WORKING GROUP</i>	<b>8</b>
<b>11</b>	<b>OFFICER REPORTS</b>	<b>10</b>
11.1	<i>INSURANCE POLICIES 2022/2023</i>	<b>10</b>
11.2	<i>CHIEF EXECUTIVE OFFICER – INTERNAL FINANCIAL MANAGEMENT REVIEW - 2022</i>	<b>13</b>
<b>12</b>	<b>OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS</b>	<b>27</b>
<b>13</b>	<b>NEXT MEETING</b>	<b>27</b>
<b>14</b>	<b>CLOSURE</b>	<b>27</b>
<b>15</b>	<b>ATTACHMENTS (SEPARATE)</b>	<b>28</b>

## AGENDA

### 1 **DECLARATION OF OPENING**

The Chairman, Cr Gale, will declare the meeting open at \_\_\_\_\_ am and alert the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

### 2 **ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE**

#### **MEMBERS**

Cr Kevin Gale	Member
Cr Alan Egerton-Warburton	Member
Cr Roger Bilney	Member
Cr Paul Webb	Member
Roger House	Community Member

#### **STAFF (OBSERVERS)**

Grant Thompson	Chief Executive Officer
Heather Marland	Senior Finance Officer
Judy Stewart	Senior Administration Officer

#### **SENIOR MANAGEMENT TEAM VISITOR**

Nil

#### **APOLOGIES**

James Hope	Community Member
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### 3 **PUBLIC QUESTION TIME**

### 4 **SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE**

Nil

### 5 **CONFIRMATION OF MINUTES**

#### 5.1 AUDIT AND RISK COMMITTEE MEETING HELD 12 JULY 2022 ([Attachment 5.1](#))

#### **OFFICER RECOMMENDATION**

**That the minutes of the Audit and Risk Committee Meeting held on 12 July 2022 be confirmed as a true and accurate record.**

## **6 DECLARATIONS OF INTEREST**

## **7 SENIOR MANAGEMENT TEAM DISCUSSION**

No Senior Manager will be present for this meeting.

In accordance with the Financial Management Review adopted in February 2019, one senior manager will attend the Audit & Risk Committee on a rotational basis to discuss the following:

- Update on Manager's areas of responsibility and current projects/issues;
- Questions on Notice from the Audit Committee;
- Management's own recommendations for improvement in key areas;

## **8 COMMITTEE TIMETABLE**

As a guide and subject to availability, each Audit & Risk Committee agenda will contain the following **(list to be expanded at the suggestion of members)**:

### **1st Quarter (January – March)**

- Committee Status Report
- Compliance Audit Return
- Summary of Risk Management
- Volunteer Management
- Leave Provision Adequacy

### **2nd Quarter (April – June)**

- Committee Status Report
- Summary of Risk Management
- Fees & Charges Review
- Business Continuity Plan Review
- Shire President's Vehicle Log Book

### **3<sup>rd</sup> Quarter (July – September)**

- Committee Status Report
- Interim Audit Report
- Summary of Risk Management
- Insurance Overview

### **4<sup>th</sup> Quarter (October – December)**

- Committee Status Report
- Audit Report & Management Letter
- Annual Financial Report
- Annual Report
- Financial Management Review (each 3 years – 2021, 2024...)

- Risk, Legal Compliance & Internal Controls review (each 3 years – 2021, 2024...)
- Summary of Risk Management

**OFFICER COMMENT**

The above list will remain at the commencement of each Committee agenda to act as a timetable and enable members to add to the items to be considered.

**9 COMMITTEE STATUS REPORT**

<b>Date</b>	<b>Item Number &amp; Title</b>	<b>Issue</b>	<b>Response</b>	<b>Status</b>
Nil				

## **10 SUMMARY OF RISK MANAGEMENT**

### 10.1 RISK MANAGEMENT UPDATE

Please refer to the following attachments:

- 10.1.1 Risk Dashboard Report – October 2022
- 10.1.2 Risk Actions Report – October 2022 (updates in red, italic font)

### 10.2 COVID-19 WORKING GROUP

The COVID-19 Working Group (Group) held its last scheduled meeting on 2 June 2022 and will now only meet if the need arises.

The following advice was received from the Department of Health (dated 18 October 2022):

#### ***Mandatory isolation requirements removed***

*Following an agreement at National Cabinet, the mandatory isolation requirements for COVID-19 positive cases and their close contacts were removed on 14 October 2022.*

*However, Western Australians are still encouraged to take steps to reduce the spread of COVID-19 and protect others.*

*Anyone who is COVID-19 positive or experiencing symptoms (runny nose, sore throat, cough, fever) is strongly encouraged to stay home until they have recovered.*

*It is recommended that those with COVID-19:*

- *stay at home for at least 5 days and until symptoms clear*
- *register their positive rapid antigen test (RAT) with WA Health*
- *don't visit people at high risk of severe illness, such as aged or disability care facilities or healthcare facilities, such as GPs, physio or dentists for 7 days after testing positive*
- *notify their employer and discuss when to return to work.*

#### ***Exclusion period***

*While mandatory isolation requirements for COVID-19 cases and close contacts has been removed, some settings require ongoing risk management to protect those most vulnerable to severe illness.*

*People who work in a public hospital or public healthcare facility cannot attend work for 7 days after testing positive for COVID-19.*

*To protect those most at risk from COVID-19, for 7 days after testing positive to COVID-19, workers and visitors:*

- *must not enter public health service facilities including public hospitals, public mental health services and public community dental services*
- *should not enter high-risk settings including disability and mental health and aged care residential facilities and healthcare settings (e.g. private hospitals, ambulance services, GP clinics, physiotherapy).*

*Asymptomatic close contacts who work in high-risk settings can attend work with the agreement of their employer, provided they meet certain conditions.*

#### ***Masks still required in high-risk settings***

*Masks are still required for people aged 12 years and over (year 7 and over for schools):*

- *at hospitals and healthcare settings*



- *at residential aged care facilities and other residential care facilities*
- *in ambulance and patient transport services*
- *at primary health clinics (including general practitioner clinics, Aboriginal health services, private nurse offices and maternal, child, and dental health clinics)*
- *at specialist outpatient services and day procedure centres*
- *at allied health services including radiology, physiotherapy and occupational therapy services.*

*Masks are not mandated for healthcare settings that do not have face-to-face interaction with patients (including telehealth services, pathology laboratories and corporate areas within health facilities).*

*If you believe you need wear a mask in certain circumstances, you are encouraged to do so.*

**11 OFFICER REPORTS**

11.1 INSURANCE POLICIES 2022/2023

<b>AUTHOR</b>	Heather Marland – Senior Finance Officer
<b>DATE</b>	Thursday, 27 October 2022
<b>FILE NO</b>	RM.REG.1
<b>ATTACHMENT(S)</b>	11.1.1 - Vehicle and Plant Register 11.1.2 - Property Register

<b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
<b>Key Pillar</b>	<b>Community Outcomes</b>	<b>Corporate Actions</b>
KP 3 – Performance	3.4 Be organised and transparent with our financial management	3.4.2 Act with sound long-term and transparent financial management and deliver residents considered value for money.

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to inform the Audit and Risk Committee of the insurance levels and associated costs held by the Shire of Kojonup (Shire) for the 2022/2023 financial year.

**BACKGROUND**

Insurance is one of the Shire’s largest annual expenses and most important risk management tasks and, therefore, it is appropriate that the Council, in addition to staff, be comfortable with the levels of insurance taken out.

**COMMENT**

The Shire of Kojonup obtains insurance cover through LGIS (Local Government Insurance Services). LGIS is partly owned by WALGA and offers insurance through its Scheme Membership and also through policies taken out with insurers. It is able to obtain policies from main stream insurance at a reduced rate as it brokers on behalf of all scheme members.

Below is a list of insurances held by the Shire for the 2022/2023 financial year including the insurance provider, limit of liability and the cost of premium.

There has been an overall increase of 12.10% on last year; this is, however, lower than the predicted 15% forecast. The 3 larger increases are LGIS Property which is a result of increased assets, Workcare due to a loss ratio of 146.2 over the past 3 years and LGIS Bushfire as a flow on from weather related catastrophes on the east coast.

Policy	2021/2022 Premium	2022/2023 Premium	Insurer	Liability	Interest Protected
LGIS Bushfire	\$31,500	\$36,775	Scheme	\$500k	Volunteer Bushfire members, medical expenses, loss of salary/wages and death benefits
LGIS Liability	\$37,499	\$40,920	Scheme	\$500m	Public liability - Death or Personal Injury, Loss or Damage to Property
Casual Hirers Liability	\$ 0	\$0	Covered by Scheme	\$10m	Legal liability to third parties for death, illness or personal injury and loss of damage to property at hired facility
Commercial Crime and Cyber Liability	\$3,426	\$4,025	Scheme	\$400k	Direct financial loss sustained by member.
LGIS Property	\$112,168	\$122,431	Scheme	\$600m	Physical loss, destruction or damage to property including Machinery breakdown and electronic equipment
LGIS Workcare	\$113,850	\$140,662	Scheme	\$500k	Workers Compensation and Injury Management including Journey Accident Cover
Corporate Travel	\$825	\$878	Scheme	\$10m	External Journey beyond 50km
Management Liability	\$34,643	\$37,518	Scheme	\$4.25m	Councillors and Officers Liability and Employment practices Liability
Marine Cargo	\$660	\$693	QBE	\$400k	All goods &/or interests belonging &/or appertaining whilst in transit by land, air, water and parcel post
Motor Vehicle	\$67,395	\$70,966	Scheme	\$3.2m	All motor vehicles and trailers owned leased or mortgaged under hire purchase or hired in or let out. Includes volunteer bushfire brigade members' vehicles.
Personal Accident - Volunteers , Councillors	\$467	\$517	Scheme	\$300k	Elected members and volunteers if injured or die whilst engaged in work for the Shire if said work is authorised by the Shire
Medical Malpractice Liability	\$6,990	\$7,518	Vero Insurance	\$20m	Cover of Medical Practice lawsuits for Springhaven
Less Contribution Assistance	<b>-\$9,078</b>	<b>-\$26,349</b>			Surplus Credit
<b>TOTAL</b>	<b>\$400,345</b>	<b>\$436,554</b>			

## CONSULTATION

David Woods – Account Manager LGIS  
Grant Thompson – Chief Executive Officer

## STATUTORY REQUIREMENTS

*Local Government Act 1995* Section 5.42(1)

Delegation Register – Admin 007 – Entering into Contracts of Insurance

*The Chief Executive Officer (CEO) is Delegated Authority to enter into appropriate contracts of insurance. In exercising the delegation, the CEO is to have regard to the provisions of the Annual Budget.*

Section 5.49(2) (Workers' compensation arrangement) of the *Local Government Act 1995* states:  
*(2) WALGA is to establish and manage, for the benefit of itself and any eligible body that chooses to participate, a group self-insurance arrangement against liability to pay compensation under the WCIM Act.*

## POLICY IMPLICATIONS

2.1.8 – Financial Governance – Management of financial risk prudently, having regard to economic circumstances.

## FINANCIAL IMPLICATIONS

Insurance is the most important risk management task undertaken each year. Insurance is the Shire's single largest ongoing external cost and without adequate cover the Shire is extremely exposed to financial and property loss and open to liability.

## RISK MANAGEMENT IMPLICATIONS

Without sufficient insurance cover the Shire runs the risk of being unable to maintain its current level of service in the event of a major/catastrophic loss and possibly exposes itself to litigation costs if not adequately insured.

## ASSET MANAGEMENT IMPLICATIONS

Nil

## SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

## VOTING REQUIREMENTS

Simple Majority

## OFFICER RECOMMENDATION

That the information regarding the levels of the Shire of Kojonup's insurance for the 2022/2023 financial year be noted.

11.2 CHIEF EXECUTIVE OFFICER – INTERNAL FINANCIAL MANAGEMENT REVIEW - 2022

<b>AUTHOR</b>	Grant Thompson – Chief Executive Officer
<b>DATE</b>	Friday, 28 October 2022
<b>FILE NO</b>	FM.FNR.2
<b>ATTACHMENT(S)</b>	Nil

<b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
Key Pillar	Community Outcomes	Corporate Actions
KP 3 - Performance	3.4 – Be organised and transparent with our financial management.	3.4.1 - Increase regularity of readable financial reporting to the community. 3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money.

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is for the Audit and Risk Committee to consider an internal Financial Management Review (FMR) undertaken by the Chief Executive Officer (CEO) of the appropriateness and effectiveness of the Shire of Kojonup’s financial management systems controls and procedures.

**BACKGROUND**

The Audit and Risk Committee requested that, for this cycle, the CEO complete an internal FMR.

This report is in no way a forensic review of the accounts and was not searching for anomalies or fraud but rather looking at the appropriateness of controls and systems in place. It is not an independent report and does not offer any assurance whether limited or otherwise. It is not possible for the CEO, in practice, to examine every activity and procedure or transaction.

This report is prepared solely for the Audit and Risk Committee of the Shire of Kojonup (Shire) for the purpose of the CEO reporting under Local Government (Financial Management) Regulations 5(2) (c).

The objective of the review is to assist the CEO discharge their responsibilities in respect to Regulation 5(2) (c) of the Local Government (Financial Management) Regulations 1996 (as amended). The Chief Executive Officer is to review the financial systems and procedures at least every three financial years.

Internal Control Policy & Procedures

Regulation 5(1) of the Local Government (Financial Management) Regulations 1996 require that the Chief Executive Officer establish efficient systems and procedures:

- (a) for the proper collection of all money owing to the local government;
- (b) for the safe custody and security of all money collected or held by the local government;
- (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process);
- (d) to ensure proper accounting for municipal or trust:
  - (i) income received or receivable;
  - (ii) expenses paid or payable; and
  - (iii) assets and liabilities;
- (e) to ensure proper authorisation for the incurring of liabilities and the making of payments;
- (f) for the maintenance of payroll, stock control and costing records; and
- (g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.

Further, Regulation 5(2)(a) of the Local Government (Financial Management) Regulations 1996 requires that the CEO is to ensure that the resources of the local government are effectively and efficiently managed.

Internal control is the whole system of controls, financial and otherwise, established by the management in order to carry on the business of the organisation in an efficient and orderly manner.

## COMMENT

Based on this internal review of the financial systems there is nothing that stands out as a major red flag at this point. However, there are a number of areas that require significant improvement and are deemed higher risks for the Shire if not addressed. These risks should be addressed in the short to medium term (within a 2 year timeframe, some more immediate).

For those aspects of the Shire of Kojonup's Financial Management systems and procedures which were assessed as having opportunities for improvement, a table of outcomes and recommendations are embedded in this report.

The CEO makes the observation that the Shire of Kojonup has generally sound financial controls, albeit some are extremely manual and could be considered high risk due to human error. The Auditors have also commented on this in the past 12 months.

The Shire is in a reasonable financial position; however, debt management needs to be a strong focus over the coming period, with a higher but currently manageable debt level, and with a lower level of reserves due to being accessed recently for their specific projects. Debt has to be paid from Council's own funding sources which, with current inflationary variables, puts pressure on cashflow.

In the interests of promoting a culture of continuous improvement and self-managed discipline, emphasis on procedural and regulatory compliance, it will be important that Team Members participate in continuous improvement projects, particularly as we move to implement new systems.

The Shire management also needs to promote and manage attention to detail with regulatory and compliance matters.

The following table highlights the report outcomes by the CEO and recommendations:

S	Systems and Process	H	High Risk	
C	Compliance & Governance	M	Medium Risk	
E	Efficiency/Cost Savings	L	Low Risk	
FINDINGS		NATURE	RISK	Comments/Recommendations
<b>BANK RECONCILIATION AND PETTY CASH</b>				
<p>Bank reconciliations have been a primary focus and improved over the past year; however, scarce resources do put pressure on timeframes. The CEO has observed that bank reconciliations are being prepared on a monthly basis and reviewed by a responsible officer at this stage. Must continue to focus on verification controls and timing of reconciliations.</p>	S	E	M	<p>Systemising the financial system will support a greater level of productivity and time to do the important tasks of reconciliations. Currently have manual processes that require streamlining and open the Shire up to human error risk with data entry, processing etc</p> <p>Officers responsible for the approval of monthly reconciliations should ensure that a detailed review of the reconciliations is performed during the process.</p>
<b>ASSET MANAGEMENT</b>				
<p>Assets being rented on a wet hire as a private works basis to Community and Team Members needs to be reviewed. Anomalies and transparency of this service has been found to be vague at best.</p>	C		M	<p>Anomalies in the Policy and Process for utilising Shire Assets as private works needs a total overhaul. Recommend CEO to develop new Policy and procedures and present to Council</p>
<b>RECEIPTS AND RECEIVABLES</b>				
<p>Debtors focus for following up outstanding debts.</p>	S		L	<p>The Shire needs to continue to follow up on outstanding debts. Recommend regular monitoring of reports by the CEO and followed up more regularly.</p>



FINDINGS	NATURE		RISK	Comments/Recommendations
<p>Managing Cash Business Swimming Pool</p>	S	E	H	<p>It was noted that there may be opportunity here for reconciliations with actual sales to be incorrect. Recommend that an Electronic Point of Sale be implemented as to require better reconciliation between stock and cash takings. This would also increase the ability of the Swimming Pool Manager to manage procurement more effectively.</p>
<p><b>RATES</b> UV Rates run at last period was not backed up and due to error of wrong rate in the dollar used to raise rates, the journals were raised to remove the error so the right rateable value was posted. This is a system issue as much as it was human error.</p>	S		L	<p>Recommend updating new rates system within the Enterprise Resource Programme (ERP) framework. Review process for rates and ensure backups are done prior to running the rates. Create a two step verification process for running the rates process.</p>
<p><b>PURCHASES, PAYMENTS AND PAYABLES (INCLUDING PURCHASE ORDERS)</b> Previously Purchase orders were not properly raised and authorised in accordance with standard practice. The Shire has been monitoring this process carefully.</p>	S		M	<p>Happy to report that due to constant reinforcing Purchase Orders have improved significantly. No anomalies found. Further controls such as Two points of authorisation for PO's is being investigated by the CEO.</p>

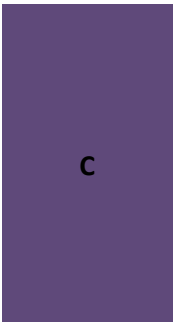
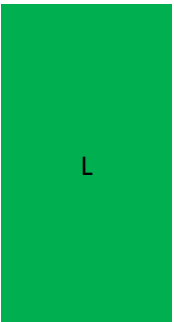
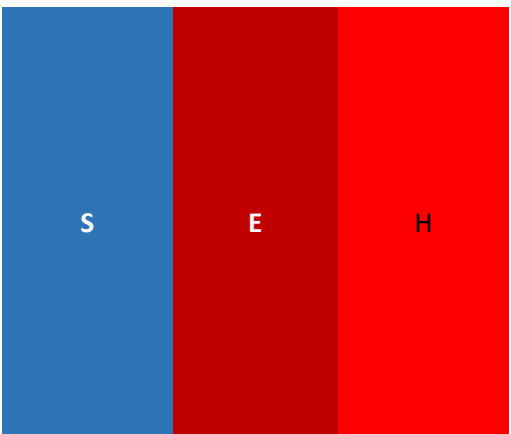

FINDINGS	NATURE	RISK	Comments/Recommendations
<b>SALARIES AND WAGES</b>			
EBA Award Payment classifications. An anomaly where Team Members had received an allowance that they weren't eligible due to changes in their roles and classifications. Employees' files not always updated with changes in employee's pay rate.	S	M	<p>Recommend Systemising Payroll and HR, new system to be implemented, will allow controls in this space.</p> <p>Also recommend the CEO review and monitor written contracts, EBA and payroll variables on a regular basis. New EBA requires negotiating once the Shire has been transferred to the West Australian Industrial Relations Commission framework. 2nd Quarter next year.</p> <p>The Shire should review employee entitlement calculations and update the worksheets to ensure correct data is being used. Regular review of these calculations should also be carried out.</p>
Reviewed segregation of duty surrounding payroll system and changes in employees' details.	S	M	<p>Have made significant improvement in this area and clear separation of duties is being undertaken. And an audit report run every cycle.</p>
<b>CREDIT CARD PROCEDURES</b>			
Credit card transactions reported monthly and monitored through financial reporting.	S	L	<p>CEO to maintain vigilance over all credit card expenditure. Review monthly with the Council.</p>
Documentation for Invoices, receipts etc.	S	M	<p>Made improvements and reinforcing the behaviours. Receipt collection has improved.</p>

<p>Current Manual Processes for collection of information is time consuming and every transaction has to be filed under a separate manual form</p>	<p>S</p>	<p>E</p>	<p>M</p>	<p>Automation of credit card receipting should be investigated, minimum recommendation to move to an electronic spreadsheet batch reporting of receipts for individuals to consider.</p>
<p><b>FINDINGS</b></p>	<p><b>NATURE</b></p>	<p><b>RISK</b></p>	<p><b>Comments/Recommendations</b></p>	
<p><b>SYSTEM AND DATA MANAGEMENT</b></p>				
<p>General data and information management is always in default due to time and resources. Updating data such as fixed Asset register remaining useful lives residual values other financial data is not always timely and has been noted by the auditors as a discipline and resource issue in the Shire</p>	<p>S</p>	<p>E</p>	<p>H</p>	<p>Fixed assets have been recorded in an asset register, which reconciles to the general ledger but notes some data takes time to update and not a systemised process.</p> <p>Employ qualified accountant to help build the processes and controls according to the Accounting standards.</p> <p>Systemise the ERP and financial management including updating asset management module.</p>
<p><b>FINANCIAL REPORTS</b></p>				
<p>Auditing process is lengthy related to AOG</p>	<p>C</p>		<p>L</p>	<p>Not in our control</p>
<p>Monthly statements of financial activity do not break the budget into monthly, quarterly reporting.</p>	<p>C</p>		<p>M</p>	<p>Recommend a review of financial reports and evolve the current monthly reports to fit this expectation. Further systemise reporting in any new ERP system that is implemented.</p>
<p><b>REGISTERS</b></p>				
<p>The records for the Registers of Gifts, Tenders, Financial Interests and Delegations, required are being maintained.</p>	<p>C</p>		<p>L</p>	<p>Note that registers are now published on website. Good - no recommendation</p>

FINDINGS	NATURE	RISK	Comments/Recommendations
<p><b>INTEGRATED PLANNING AND REPORTING</b></p>			
<p>Long Term Financial Plan overdue - reason Strategic Plan has not been completed</p>	C	M	<p>Long Term Financial Plan has been adopted by Council and reviewed by the Department of Local Government. With noted improving trends of debt service ratio, own source revenue coverage, current ratio and operating surplus ratios.</p> <p>Recommend update and create a new Long Term Financial Plan immediately the Community Strategic Plan has been developed</p>
<p><b>STORAGE OF DOCUMENTS/RECORD KEEPING</b></p>			
<p>Strong rooms are not fire resistant and historical documents not in an environmentally controlled room.</p>	S	H	<p>This is a compliance issue with State Records Act regarding our obligation to record and protect records. No environmentally controlled storage facility. Recommendation is to install an air conditioner in the records room where the historical records are kept to ensure the ambient temperature is controlled. The Shire to investigate a suitable alternative that is fire resistant to store records in Kojonup.</p>
<p>Records Management in general is not at the standard it should be for the size of Kojonup Shire. Somewhat disorganised and the new records management system has caused some angst and is difficult to use.</p>	S	M	<p>Reviewing technology system to improve training, usage and functionality. Also reviewing new system for use. Records to be digitised and destroyed as a matter of priority as per the State Records Act.</p>

FINDINGS	NATURE	RISK	Comments/Recommendations
<p>Councillor Records Management is virtually non-existent</p>	S	M	<p>State Records Act obliges Councillors to store and record records, could be a breach and non-compliance. Training of Councillors required as a matter of urgency, systems and processes need review to support Elected Members in recording information and records.</p>
<p><b>IT GENERAL ENVIRONMENT</b>                      Systems misaligned, Hardware Architecture not adequate enough for requirements. Licencing going to be re-licenced April 2023, requires new operating system and security upgrade. It is clear that systems in Kojonup have developed in a modularized manner, specifically that the architecture and design of the systems needs modernizing and a new ERP system is required to manage all end to end transactions.                      Payroll is a good example where all timesheets are done manually and verifying times and authorisations are difficult to achieve as data is not on hand related to the tasks. I would recommend that the Shire immediately updates its ERP system or as a minimum updates its payroll system and time management systems.                      This an area of both improving productivity and controls for time management and payroll.</p>	S	E	<p>Recommend a complete end to end ERP system, ICT review and new implementation in 2023/24. Currently sourcing vendors to present and express interest in implementing an ERP.</p>

FINDINGS	NATURE	RISK	Comments/Recommendations	
<b>GENERAL JOURNALS</b>				
General errors in accruals, timing of uploads, consistency of running reports on time	S	H	Needs monitoring and improving. Procedural discipline and timing issues require monitoring.	
Reserves Interest batches need to be aligned to storage and recording same as all ledger batches		L	Minor issue but Procedural change required to align and standardise storage of reserve interest transactions for recording purposes.	
<b>RISK MANAGEMENT PLAN</b>				
Appropriateness and effectiveness of systems and procedures to be adequately addressed in the Plan.	C	M	CEO has noted the Risk Framework and controls need a review over the next 12 months to update controls for relevance to changes in the environment.	
<b>RESOURCING</b>				
Resourcing and Skill Set	C	E	H	Auditors have raised an issue that there is no qualified accounting competency/capability in the Shire. With the SFO retiring at year's end, it will be important to attract the right person to the finance team. Recommend seeking qualified personnel to fill a financial role in the Shire Administration.

FINDINGS	NATURE	RISK	Comments/Recommendations
<p><b>AUDIT AND RISK COMMITTEE</b></p> <p>The Audit and Risk Committee meets regularly (4 times a year) and has a set agenda addressing general financial matters.</p>			<p>The Audit and Risk Committee's understanding of Council operating activities could be enhanced by ensuring the Committee has more time to consider particular higher risk items at meetings and discuss these risks in greater detail. It is incumbent on the CEO to make sure the meeting schedule is adhered to. This year has been disrupted by the ongoing issues with timing of the Annual Audits and reports not being available.</p>
<p><b>RECORDS AND COMPLAINTS: COMMUNITY FEEDBACK</b></p> <p>The CEO has observed that the records management system of managing complaints is not as streamlined nor is it as functional as required. Several complaints and correspondence from the Community has either been delayed, not responded to or lost due to the way correspondence comes into the Shire. It makes the process extremely manual and reliant on individuals to own the issue and follow up. High risk of human error.</p>			<p>The process for receiving and delegating complaints and community correspondence needs review. It is interdependent on the fact our older customer service system does not integrate with the new records management system. Recommend a full process and system review for customer service and records management.</p>
<p><b>FINANCIAL RATIOS</b></p> <p>Financial reporting is changing as per local government reforms.</p>			<p>Do nothing now and wait for reforms to be directed by the Department. Believe this will improve our financial reporting as a middle tier Shire.</p>

FINDINGS	NATURE	RISK	Comments/Recommendations
<p><b>MANAGEMENT OPERATING SYSTEM</b></p> <p>In the CEO's opinion an area of concern that requires further review is rostering, scheduling of resourcing, activity based costing and jobs/work orders management, to ensure the effective management of resources.</p>	<p>S</p>	<p>E H</p>	<p>Recommend the Shire investigates a management operating system (MOS) for scheduling, rostering and executing jobs. Currently works and resources are being allocated manually and by individual managers. Risk for human error and limited reporting of asset utilisation and performance. Also key person risk is high that is Intellectual Property and knowledge held with one person.</p>



## 6 Key High risks were identified from review for discussion by Audit and Risk Committee

1. Human Resources and Qualification of Accountant – Single person risk with SFO retiring at year's end it will be incumbent on the CEO to attract the right skilled person into that role.
2. General data and information management appears at times in default i.e. data is not timely or recorded in the right manner, mainly due to time and resources.
3. Enterprise Resource Planning System requires updating. Currently misaligned and data from systems do not integrate. Reporting is highly manual.
4. Records and Complaints – needs a systemized and integrated process to respond to Community. Integration with other systems critical.
5. Strong rooms are not fire resistant and historical documents not in an environmentally controlled room.
6. Swimming pool cash business risk.

### CONSULTATION

Briefing Sessions

Ordinary Council Meeting September 2022

### STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulation 5(2) (c) requires the Chief Executive Officer to:

*'undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.'*

### POLICY IMPLICATIONS

This report has been completed in accordance with Council Policy 2.1.8 – 'Financial Governance'.

### FINANCIAL IMPLICATIONS

This item reports on the financial systems and procedures in place within the organisation, to ensure good governance and accountability with recommendations to improve certain aspects of the systems. The recommendation does not in itself have a financial implication.

All recommendations are considered as part of the budget process.

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3 – Compliance	Ineffective policies & processes  Ineffective monitoring of changes to legislation	Financial management reviews Compliance Audit Return (DLGC) Councillor/Staff Induction Process Councillor/Staff training Disability Access and Inclusion plan Industry Standards maintained (LIWA/Royal Life, AIBS)	Nil
8 – Errors, Omissions and Delays	Complex legislation  Human error	Staff training (mentoring, formal & on-the-job) Peer Review process Complaints Register Customer Service Charter Delegations register Planning Approval performance report Policies and Procedures	Implement a formal peer review process
<i>Risk rating: Adequate</i>			
<b>IMPLICATIONS</b>			
The risk rating from this review is pointing toward a high probability the Shire’s system and controls are at the end of their life and require an upgrade.			

**ASSET MANAGEMENT IMPLICATIONS**

Recommendations to upgrade the Enterprise Resource Planning System (ERP), which includes the end to end financial management processes of the Shire.

**SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS**

Nil

## VOTING REQUIREMENTS

Simple Majority

### OFFICER RECOMMENDATION

That the attached Financial Management Review report prepared by the Chief Executive Officer on the appropriateness and effectiveness of the financial management systems and procedures of the Shire of Kojonup, dated October 2022:

1. Be received;
2. Be recommended to the Council for adoption; and
3. The recommendations and observations raised within the report be reported back to the Audit and Risk Committee for monitoring.

## 12 OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS

### 13 NEXT MEETING

The next meeting of the Audit and Risk Committee will be at 9.00am, Tuesday, 7 February 2023 unless advised otherwise.

### 14 CLOSURE

There being no further business to discuss, the Chairman, Cr Gale, thanked members for their attendance and declared the meeting closed at \_\_\_\_\_am.

**15 ATTACHMENTS (SEPARATE)**

Item 5.1	5.1	Audit & Risk Committee Minutes 12 July 2022
Item 10.1	10.1.1	Risk Dashboard Report – October 2022
	10.1.2	Risk Actions Report – October 2022
Item 11.1	11.1.1	Vehicle and Plant Register
	11.1.2	Property Register



Please add or delete assets as appropriate.

PLEASE NOTE - this row is for LGIS use only

Council Name	Asset Type	Description	LOCATION				BUILDING (\$)	REMOVAL OF DEBRIS (\$)	EXTRA COST OF REINSTATEMENT (\$)	PROFESSIONAL FEES (\$)	VALUES			
			Street No	Street Name	Suburb/Town	Geocode					CONTENTS (\$)	OTHER (\$)	TOTAL (\$)	CONTRIBUTION (\$)
KOJONUP	Community Centre	Hall & Lesser Hall - Brick & iron clad hall on brick footings with tuck pointed facade timber floors, timber stage and lead light windows. - Includes brick & iron clad lesser hall on concrete footings & slab with timber floors vaulted ceilings & kitchen., Location Townsite		Albany Hwy	Kojonup	-33.832578/117.59400	\$ 5,150,000	INCLUDED IN VALUATION	INCLUDED IN VALUATION	INCLUDED IN VALUATION				\$ 8,572.37
KOJONUP	Office/Administration Centre	Shire Office & Library - Brick & iron clad offices & council chambers on concrete footings and slab with split air conditioning. - , Location Townsite - Other = Library Books		Albany Hwy	Kojonup	-33.832402/117.159380	\$ 3,480,000				\$ 80,000		\$ 5,230,000.00	\$ 6,654.65
KOJONUP	Commercial Premises (Eg Retail, Other)	Curly Wigs Hairdressers Brick and tile	101	Albany Hwy	Kojonup	-33.833177/117.159352	\$ 49,000					\$ 49,000.00	\$ 80.31	
KOJONUP	Other	Mens Shed - Fibro and Iron clad wooden floor building(Old wool storage)	133	Albany Hwy	Kojonup	-33836443/117.160106	\$ 98,000					\$ 98,000.00	\$ 160.63	
KOJONUP	Clinic/Childcare Facility/Aged Care Facility	Occasional Care Centre - Brick & Iron clad child care centre on brick footings with timber floors and split air conditioning. - Includes asbestos & iron shed, steel shelters, sail cloth, fencing & reticulation. Excludes play equipment., Location Townsite		Elverd st	Kojonup	-33.834922/117.161538	\$ 750,000					\$ 10,000	\$ 760,000.00	\$ 1,245.70
KOJONUP	Other	R S L Hall - Stone & tile clad hall on concrete footings with timber & concrete floors & attached toilets. - , Location Townsite		Spencer St	Kojonup	-33.836642/117.160492	\$ 980,000					\$ 20,000	\$ 1,000,000.00	\$ 1,639.08
KOJONUP	Clinic/Childcare Facility/Aged Care Facility	Springhaven Frail Aged Lodge - Brick & iron clad 22 room aged care facility on concrete footings & slab with split air conditioning, 1st floor office and bedroom, kitchen, dayroom, lounge, & dining room. - Includes water tank, gazebo, sheds, shelter & fencing., Location Townsite		Barracks Place	Kojonup	-33830051/117.153288	\$ 4,580,000					\$ 420,000	\$ 5,000,000.00	\$ 8,195.38
KOJONUP	Residential	Dwelling - Brick & iron clad 2 bedroom house on concrete footings & slab with single car port under the main roof & split air conditioning. - Includes fencing & garden sheds., Location Townsite	10	Loton Close	Kojonup	-33830229/117.152901	\$ 241,500					\$ 3,000	\$ 244,500.00	\$ 400.75
KOJONUP	Residential	Dwelling - Brick & iron clad 2 bedroom house on concrete footings and slab with single car port under the main roof and split air conditioning. - Includes fencing, garden shed & patio., Location Townsite	12	Loton Close	Kojonup	-33.830318/117.153052	\$ 258,000					\$ 3,000	\$ 261,000.00	\$ 427.80
KOJONUP	Residential	Dwelling - Brick & iron clad 2 bedroom house on concrete footings & slab with single car port under the main roof & split air conditioning. - Includes fencing & garden shed., Location Townsite	14	Loton Close	Kojonup	-33830376/117.153247	\$ 272,000					\$ 3,000	\$ 275,000.00	\$ 450.75
KOJONUP	Residential	Dwelling - Brick & iron clad 2 bedroom house on concrete footings & slab with single car port under the main roof & split air conditioning. - Includes fencing, garden shed & patio., Location Townsite	16	Loton Close	Kojonup	-33.830408/117.153451	\$ 264,000					\$ 3,000	\$ 267,000.00	\$ 437.63
KOJONUP	Residential	Dwelling - Brick & iron clad 2 bedroom house on concrete footings & slab with single carport under main roof and split air conditioning. - Includes fencing & garden shed., Location Townsite	8	Loton Close	Kojonup	-33.830227/117.152673	\$ 262,000					\$ 3,000	\$ 265,000.00	\$ 434.36
KOJONUP	Residential	Dwelling - Brick & iron clad 2 bedroom house on concrete footings & slab with single car port under the main roof & split air conditioning. - Includes fencing & garden shed., Location Townsite	6	Loton Close	Kojonup	-33.830203/117.152496	\$ 252,000					\$ 3,000	\$ 255,000.00	\$ 417.96
KOJONUP	Residential	Dwelling - Brick & iron clad 2 bedroom house on concrete footings & slab with single car port under the main roof & split air conditioning. - Includes fencing & garden shed., Location Townsite	4	Loton Close	Kojonup	-33.830171/117.152354	\$ 246,000					\$ 3,000	\$ 249,000.00	\$ 408.13
KOJONUP	Residential	Dwelling - Brick & tiled clad 4 bedroom 2 bathroom dwelling on concrete footings and slab with single carport under main roof with split air conditioning. - Includes iron & iron clad workshop/garage & fencing., Location Townsite	39	Vanzuilecom St	Kojonup	-33.835329/117.165881	\$ 408,000					\$ -	\$ 408,000.00	\$ 668.74
KOJONUP	Residential	Duplex Pair - Brick & iron clad 2 bedroom duplex pair on concrete footings & slab with attached single carport and split air conditioning. - Includes fencing & Patio (unit 8A), Location Townsite	8A & 8B	Newton St	Kojonup	-33.836082/117.162426	\$ 442,000					\$ 10,000	\$ 452,000.00	\$ 740.86
KOJONUP	Residential	Jean Sullivan Units - Brick & iron clad 2 bedroom duplex pair on concrete footings & slab with single carport under main roof and split air conditioning. - Includes fencing, Location Townsite	5A & 5B	Vanzuilecom St	Kojonup	-33.835271/117.160240	\$ 422,000					\$ -	\$ 422,000.00	\$ 691.69
KOJONUP	Residential	Dwelling - Brick & iron clad 3 bedroom 2 bathroom house on concrete footings and slab with double carport under main roof and split air conditioning. - Includes fencing & garden shed., Location Townsite	30	Katanning Rd	Kojonup	-33.827487/117.164110	\$ 378,000					\$ -	\$ 378,000.00	\$ 619.57
KOJONUP	Commercial Premises (Eg Retail, Restaurant)	Dwelling - Brick & iron clad 3 bedroom 2 bathroom house on concrete footings and slab with double garage under main roof and split air conditioning. - Includes fencing & garden shed., Location Townsite ( Converted to Doctors Surgery)	34	Katanning Rd	Kojonup	-33827487/117.164110	\$ 378,000					\$ -	\$ 378,000.00	\$ 619.57
KOJONUP	Residential	Dwelling - Brick & iron clad 4 bedroom 2 bathroom house on concrete footings & slab with attached double iron & iron carport & split air conditioning. - Includes fencing, iron & iron clad shed, asbestos & iron clad shed, water tank & spa building with spa. , Location Townsite	8	Soldier Rd	Kojonup	-33.830827/117.152581	\$ 412,000					\$ -	\$ 412,000.00	\$ 675.30
KOJONUP	Residential	Dwelling - Brick & iron clad 3 bedroom house on concrete footings & slab with single carport under the main roof. - Includes fencing. External inspection only., Location Townsite	2	Elverd st	Kojonup	-33.835150/117.160156	\$ 284,000					\$ -	\$ 284,000.00	\$ 465.50
KOJONUP	Residential	Duplex Pair - Brick & iron clad 2 bedroom duplex pair on concrete footings & slab with single carport under main roof and split air conditioning. - Including fencing., Location Townsite	4 & 6	Elverd st	Kojonup	-33.835136/117.160531	\$ 392,000					\$ -	\$ 392,000.00	\$ 642.52
KOJONUP	Residential	3 Bedroom, 2 bathroom free standing Unit and 2 Bedroom, 1 Bathroom Unit	12	Elverd St	Kojonup		\$ 855,000						\$ 855,000.00	\$ 1,401.41
KOJONUP	Sporting Facility	Recreation Centre - Brick & iron clad recreation centre on concrete footings and slab with squash courts and changerooms. - Including extensive renovations May 2011., Location Sporting Complex		Blackwood Rd	Kojonup	-33.837403/117.156431	\$ 3,520,000					\$ 180,000	\$ 3,700,000.00	\$ 6,064.58
KOJONUP	Other	Toilet Block - Brick & iron clad toilet block on concrete footings & slab. - , Location Sporting Complex		Blackwood Rd	Kojonup	-33.838462/117.157067	\$ 157,500					\$ -	\$ 157,500.00	\$ 258.15
KOJONUP	Sporting Facility	Netball Clubrooms - Steel framed iron & iron clad transportable building on steel footings with timber floors. - Includes attached iron & iron awning., Location Sporting Complex		Blackwood Rd	Kojonup	-33.838649/117.157078	\$ 41,000					\$ -	\$ 41,000.00	\$ 67.20
KOJONUP	Sporting Facility	Netball Club Improvements - Flood lights, basketball/ netball backboards & fencing. - , Location Sporting Complex		Blackwood Rd	Kojonup	-33.838649/117.157078	\$ 99,225					\$ -	\$ 99,225.00	\$ 162.64
KOJONUP	Sporting Facility	Improvements (Playing fields) - Flood lights, reticulation, cricket practice surface, goal posts, umpire box's, shade shelters, cricket pitch surface, score board, signage & fencing. - , Location Sporting Complex		Blackwood Rd	Kojonup	-33.838950/117.155999	\$ 358,313					\$ -	\$ 358,313.00	\$ 587.30
KOJONUP	Other	150 Exhibition Hall - Steel framed iron & iron clad shed on concrete footings & slab. - , Location Showgrounds		Blackwood Rd	Kojonup	-33.841025/117.143170	\$ 202,500					\$ 6,000	\$ 208,500.00	\$ 341.75
KOJONUP	Other	Centenary Pavilion - Timber framed iron & iron clad pavilion on timber footings with timber floor. - , Location Showgrounds		Blackwood Rd	Kojonup	-33841163/117.143272	\$ 142,500					\$ -	\$ 142,500.00	\$ 233.57
KOJONUP	Other	Poultry Shed - Timber framed iron & iron clad shed on concrete footings & slab with timber benching. - Includes iron & iron clad detached shelter., Location Showgrounds		Blackwood Rd	Kojonup	-33.840668/117.142317	\$ 86,000					\$ -	\$ 86,000.00	\$ 140.96
KOJONUP	Other	Sheep Pavilion - Steel framed iron & iron clad open sided shed on concrete footings with gravel floor. - Includes steel sheep pens., Location Showgrounds		Blackwood Rd	Kojonup	-33.840419/117.141872	\$ 364,000					\$ 1,500	\$ 365,500.00	\$ 599.08
KOJONUP	Other	Shearing Shed - Steel framed iron & iron clad shed on concrete footings & slab with hinged side wall and timber shearing deck. - Includes sheep Pens., Location Showgrounds		Blackwood Rd	Kojonup	-33.839822/117.142731	\$ 243,000					\$ -	\$ 243,000.00	\$ 398.30
KOJONUP	Other	Office - Jarrah weatherboard & iron clad office on timber footings with timber floors. - Includes iron & iron clad shelter. , Location Showgrounds		Blackwood Rd	Kojonup	-33.841212/117.142849	\$ 28,000		\$ -	\$ 28,000.00	\$ 45.89			
KOJONUP	Other	Bar - Jarrah weatherboard & iron clad bar on timber footings with timber floors. - Includes fencing., Location Showgrounds		Blackwood Rd	Kojonup	-33.841225/117.142741	\$ 27,000		\$ -	\$ 27,000.00	\$ 44.26			
KOJONUP	Other	Food Hall - Steel framed iron & iron clad shed on concrete footings & slab with kitchen. - , Location Showgrounds		Blackwood Rd	Kojonup	-33.840940/117.143229	\$ 434,000		\$ -	\$ 434,000.00	\$ 711.36			



SHIRE of KOJONUP  
PROPERTY REGISTER  
2022-2023 Renewal - Updated for renewal 19/04/2022  
Properties Valued by XXX Date XXX

Please add or delete assets as appropriate.

PLEASE NOTE - this row is for LGIS use only

Council Name	Asset Type	Description	LOCATION				VALUES							
			Street No	Street Name	Suburb/Town	Geocode	BUILDING (\$)	REMOVAL OF DEBRIS (\$)	EXTRA COST OF REINSTATEMENT (\$)	PROFESSIONAL FEES (\$)	CONTENTS (\$)	OTHER (\$)	TOTAL (\$)	CONTRIBUTION (\$)
KOJONUP	Other	Male Toilet Blocks - 2 x rendered brick & iron clad toilet block on concrete footings & slab. - , Location Showgrounds		Blackwood Rd	Kojonup	-33.840316/117.142232	\$ 103,500						\$ 103,500.00	\$ 169.64
KOJONUP	Other	Toilet Block - Brick & iron clad skillion roofed toilet block on concrete footings & slab. - , Location Showgrounds		Blackwood Rd	Kojonup	-33.840544/117.143610	\$ 84,000						\$ 84,000.00	\$ 137.68
KOJONUP	Other	Ladies Toilet - Rendered brick & iron clad toilet block on concrete footings & slab. - , Location Showgrounds		Blackwood Rd	Kojonup	-33.840749/117.142339	\$ 18,000						\$ 18,000.00	\$ 29.50
KOJONUP	Other	Male Toilet Blocks - Rendered brick & iron clad skillion roofed toilet block on concrete footings & slab. - , Location Showgrounds		Blackwood Rd	Kojonup	-33.814749/117.142339	\$ 30,000						\$ 30,000.00	\$ 49.17
KOJONUP	Other	WR Binley Arena - Post & rail fencing. - Includes perimeter fencing, Location Showgrounds		Blackwood Rd	Kojonup	-33.841713/117.141904	\$ 49,613						\$ 49,613.00	\$ 81.32
KOJONUP	Other	Stables - Timber framed iron clad stables with gravel floor. - Includes fencing., Location Showgrounds		Blackwood Rd	Kojonup	-33.842161/117.140928	\$ 63,000						\$ 63,000.00	\$ 103.26
KOJONUP	Other	Office & Workshop - Steel framed iron & iron clad workshop with attached brick & iron clad office on concrete footings & slab. - Includes perimeter Fencing., Location Works Depot		Blackwood Rd	Kojonup	-33.838432/117.151619	\$ 980,000				\$ 280,000		\$ 1,260,000.00	\$ 2,065.24
KOJONUP	Works Depot	Vehicle Garage - Steel framed iron & iron clad open sided shed on concrete footings & slab. - , Location Works Depot		Blackwood Rd	Kojonup	-33.838195/117.151056	\$ 276,000						\$ 276,000.00	\$ 452.39
KOJONUP	Works Depot	Stone - Steel framed iron & iron clad shed on concrete footings & slab. - Includes iron & iron chemical shed & concrete water tank., Location Works Depot		Blackwood Rd	Kojonup	-33.838057/117.151120	\$ 336,000						\$ 336,000.00	\$ 550.73
KOJONUP	Works Depot	Fire Shed - Kojonup (Located at Shire Depot Site)		Blackwood Rd	Kojonup	-33.838013/117.152955	\$ 38,000						\$ 38,000.00	\$ 62.28
KOJONUP	Works Depot	Dog Pound - Steel framed iron & iron clad dog pound with 4 kennels on concrete footings & slab. - , Location Works Depot		Blackwood Rd	Kojonup	-33837999/117.151179	\$ 13,500						\$ 13,500.00	\$ 22.13
KOJONUP	Works Depot	Explosives Shed - Brick & iron clad building on concrete footings & slab. - , Location Works Depot		Blackwood Rd	Kojonup	-33838138/117.151158	\$ 30,500						\$ 30,500.00	\$ 49.99
KOJONUP	Works Depot	Maintenance Shed - Steel framed iron & iron clad shed on concrete footings & slab with mezzanine. - , Location Works Depot		Blackwood Rd	Kojonup	-33838329/117.152306	\$ 43,000						\$ 43,000.00	\$ 70.48
KOJONUP	Works Depot	Tyre Store - Steel framed iron & iron clad partially open sided shed on concrete footings with concrete & gravel floors. - , Location Works Depot		Blackwood Rd	Kojonup	-33.838276/117.151051	\$ 20,000						\$ 20,000.00	\$ 32.78
KOJONUP	Residential	Doctors Surgery - Brick & iron clad surgery on concrete footings & slab with split air conditioning. - , Location Townsite been converted into 2 living units	10	Bagg St	Kojonup	-33832235/117.160012	\$ 292,000				\$ 20,000		\$ 312,000.00	\$ 511.39
KOJONUP	Aquatic/Leisure Centre	Pump House - Brick & iron clad skillion roofed pump house, & balance tanks on concrete footings & slab. - , Location Kevin O-Halloran Memorial Pool		Benn Pde	Kojonup	-33.837444/117.157255	\$ 163,500						\$ 163,500.00	\$ 267.99
KOJONUP	Aquatic/Leisure Centre	Chemical Store - Brick & iron clad skillion roofed building on concrete footings & slab. - Includes external inspection only., Location Kevin O-Halloran Memorial Pool		Benn Pde	Kojonup	-33.837323/117.157276	\$ 31,500						\$ 31,500.00	\$ 51.63
KOJONUP	Aquatic/Leisure Centre	Bowl & Leisure Pool - 50m 6 lane in ground concrete swimming pool with leisure, pool includes pumps, filters & chlorination equipment. - , Location Kevin O-Halloran Memorial Pool		Benn Pde	Kojonup	-33.837383/117.157037	\$ 2,315,250				\$ 50,000		\$ 2,365,250.00	\$ 3,876.83
KOJONUP	Aquatic/Leisure Centre	Miscellaneous Structures - Shade shelter with shade cloth, iron & iron shade shelter, reticulation & seating. - Includes fencing, Location Kevin O-Halloran Memorial Pool		Benn Pde	Kojonup	-33837185/117.156919	\$ 99,225						\$ 99,225.00	\$ 162.64
KOJONUP	Other	Kojonup Toy Library - Brick & iron clad school building on brick footings with timber floors and attached toilet block. - Includes fencing., Location Old School Site		Pensioner Rd	Kojonup	-33.830180/117.156957	\$ 790,000				\$ 7,000		\$ 797,000.00	\$ 1,306.34
KOJONUP	Other	Kojonup Play Group - Jarrah weatherboard, asbestos and iron clad building on timber footings with timber floors. - Includes external inspection only., Location Old School Site		Pensioner Rd	Kojonup	-33.830093/117.156962	\$ 88,000						\$ 88,000.00	\$ 144.24
KOJONUP	Remote Piloted Aircraft	Terminal Building - Brick & iron clad skillion roofed building on concrete footings & slab with attached iron & iron clad ambulance bay. - Includes 2 poly water tanks., Location Airport		Albany Hwy	Kojonup	-33766709/117.139388	\$ 56,000				\$ 3,000		\$ 59,000.00	\$ 96.71
KOJONUP	Remote Piloted Aircraft	Airfield - Graded gravel low impact airstrip with bitumen turns & runway/taxi lighting. - , Location Airport		Albany Hwy	Kojonup	-33.766709/117.138310	\$ 292,163						\$ 292,163.00	\$ 478.88
KOJONUP	Park/Reserve/Playgrounds	Toilet Block - Rendered brick & iron clad toilet block on concrete footings & slab. - , Location Kojonup Park		Albany Hwy	Kojonup	-33.837215/117.160674	\$ 157,500						\$ 157,500.00	\$ 258.15
KOJONUP	Park/Reserve/Playgrounds	Improvements - Entry statement, fencing, reticulation, water tank & pump, shade shelter with sail cloths, shade shelter & table, BBQ, water fountain and seating. - Includes timber foot bridge., Location Kojonup Park		Albany Hwy	Kojonup	-33.837447/117.160712	\$ 198,450						\$ 198,450.00	\$ 325.27
KOJONUP	Park/Reserve/Playgrounds	Aw-potts Memorial Bridge - Steel framed iron & iron clad shelter on concrete footings with timber floors, seating and memorial plaque. - Excludes statue., Location Kojonup Park		Albany Hwy	Kojonup	-33.836988/117.160251	\$ 176,400						\$ 176,400.00	\$ 289.13
KOJONUP	Other	Military Barracks - Stone & iron clad building on stone footings with timber floors. - , Location Townsite		Barracks Place	Kojonup	-33.529667/117.153819	\$ 362,000				\$ 30,000		\$ 392,000.00	\$ 642.52
KOJONUP	Other	Toilet Block - Stone, rendered brick & iron clad toilet block on concrete footings & slab. - Includes flood light., Location Townsite		Barracks Place	Kojonup	-33.829841/117.154634	\$ 183,000						\$ 183,000.00	\$ 299.95
KOJONUP	Radio Transmission Station	Communication Tower - Steel lattice tower with steel wire guide, concrete anchors & bricks & iron communication hut. - , Location Farm		Samson Rd	Jingalup	-33.928625/117.082021	\$ 13,000				\$ 10,000		\$ 23,000.00	\$ 37.70
KOJONUP	Stockyard/Saleyard/Animal Management Facility	Stock Pens - Steel sheep yards with concrete loading ramps. - , Location Saleyards		Blackwood Rd	Kojonup	-33.837505/117.148964	\$ 231,525						\$ 231,525.00	\$ 379.49
KOJONUP	Stockyard/Saleyard/Animal Management Facility	Washdown Bay - Concrete truck wash with steel & gridmesh walkway, SS manure, pump & electrics. - , Location Saleyards		Blackwood Rd	Kojonup	-33.837407/117.147762	\$ 110,250						\$ 110,250.00	\$ 180.71
KOJONUP	Park/Reserve/Playgrounds	Railway Station - Jarrah weatherboard & tile clad railway station on timber footings with timber floors. - , Location Railway Station		Benn Pde	Kojonup	-33837059/117.158019	\$ 324,000						\$ 324,000.00	\$ 531.06
KOJONUP	Other	Toilet Block - Brick & iron clad skillion roofed toilet block on concrete footings & slab. - , Location Townsite		Benn Pde	Kojonup	-33.837175/117.158293	\$ 56,000						\$ 56,000.00	\$ 91.79
KOJONUP	Other	Old Post Office - Brick jarrah weatherboard & iron clad building on brick footings with timber floors. - Includes detached jarrah weatherboard & iron clad shed on timber footings with timber floors., Location Townsite		Spring St	Kojonup	-33.829720/117.156254	\$ 424,000				\$ 5,000		\$ 429,000.00	\$ 703.16
KOJONUP	Other	Cottage - Bagged stone & iron cottage on stone footings with timber floors. - Includes outbuildings. Excludes exhibits., Location Elverds Farm		Soldier Rd	Kojonup	-33.825996/117.153593	\$ 398,000				\$ 20,000		\$ 418,000.00	\$ 685.13
KOJONUP	Warehouse/Storage Facility	Old Machinery Shed - Timber framed iron & iron clad shed with open sided canopy & gravel floors. - , Location Elverds Farm		Soldier Rd	Kojonup	-33.825813/117.153709	\$ 67,000				\$ 15,000		\$ 82,000.00	\$ 134.40
KOJONUP	Warehouse/Storage Facility	Machinery & Harness Complex - Steel framed iron & iron clad shed on concrete footings with gravel floor. - , Location Elverds Farm		Soldier Rd	Kojonup	-33.825679/117.153741	\$ 95,000						\$ 95,000.00	\$ 155.71
KOJONUP	Other	Water Tank - Concrete water tank. - , Location Muradup Rubbish Tip		Blackwood Rd	Muradup	-33.845381/116.980477	\$ 25,358						\$ 25,358.00	\$ 41.56
KOJONUP	Other	Drought Relief Tanks - 2 x concrete water tanks with pumps. - , Location Boscabel		Crapella Rd	Boscabel	-33.659264/117.100389	\$ 66,150						\$ 66,150.00	\$ 108.42
KOJONUP	Other	Information Stand - Stone & iron information stand on concrete footings & slab. - Includes railings & flood light, and signage., Location Tourist Information Bay		Albany Hwy	Kojonup	-33.838086/117.160782	\$ 126,000						\$ 126,000.00	\$ 206.52



SHIRE of KOJONUP  
PROPERTY REGISTER  
2022-2023 Renewal - Updated for renewal 19/04/2022  
Properties Valued by XXX Date XXX

Please add or delete assets as appropriate.

PLEASE NOTE - this row is for LGIS use only

Council Name	Asset Type	Description	LOCATION				VALUES							
			Street No	Street Name	Suburb/Town	Geocode	BUILDING (\$)	REMOVAL OF DEBRIS (\$)	EXTRA COST OF REINSTATEMENT (\$)	PROFESSIONAL FEES (\$)	CONTENTS (\$)	OTHER (\$)	TOTAL (\$)	CONTRIBUTION (\$)
KOJONUP	Radio Transmission Station	Transmission Tower - Steel lattice tower with concrete anchors & steel wire stays. - Includes brick & iron clad transmission hut. Excludes equipment., Location Townsite		Delany St	Kojonup	-33.847546/117.159317	\$ 20,500						\$ 20,500.00	\$ 33.60
KOJONUP	Other	Toilet Block - Stone & iron clad skillion roofed toilet block on concrete footings & slab. - Includes water tank., Location Gun Club		Blackwood Rd	Kojonup		\$ -						\$ -	\$ -
KOJONUP	Park/Reserve/Playgrounds	Club Rooms - Asbestos & iron clad clubrooms on concrete footings & slab with open sided viewing shelter. - Includes fencing, external inspection only. Excludes mechanical traps., Location Gun Club		Blackwood Rd	Kojonup	-33.842425/117.138418	\$ 106,500						\$ 106,500.00	\$ 174.56
KOJONUP	Caravan/Tourist Park	Kodja Cultural Centre - Steel framed iron & rammed earth clad cultural centre on concrete footings & slab with split air conditioning. - Includes amphitheatre & café., Location The Kodja Place		Albany Hwy	Kojonup	-33.838668/117.160986	\$ 3,820,000				\$ 250,000		\$ 4,070,000.00	\$ 6,671.04
KOJONUP	Caravan/Tourist Park	Rose Maze - Bush timber rose maze with timber fencing, water fountains, stainless steel signage, seating & flood lights. - Excludes plants & paving., Location The Kooja Place		Albany Hwy	Kojonup	-33.838124/117.161490	\$ 88,200						\$ 88,200.00	\$ 144.57
KOJONUP	Other	Qualeup Hall & Toilets - Timber framed jarrah weatherboard iron & asbestos clad hall on timber footings with timber floors. - Includes asbestos & asbestos clad toilet block on concrete footings & slab., Location Townsite Indemnity Value Only		Bin Rd	Qualeup	-33.835304/116.808710	\$ 38,588						\$ 38,588.00	\$ 63.25
KOJONUP	Other	Muradup Agricultural Hall - Brick & iron clad hall on brick footings with timber floors, kitchen & toilets. - Includes seating., Location Townsite		Piesse St	Muradup	-33.841214/116.981740	\$ 790,000						\$ 790,000.00	\$ 1,294.87
KOJONUP	Other	Muradup Bush Fire Brigade - Steel framed iron & iron clad shed on concrete footings & slab with toilets & mezzanine. - Includes water tank., Location Townsite		Piesse St	Muradup	-33.840775/116.980933	\$ 68,000				\$ 20,000		\$ 88,000.00	\$ 144.24
KOJONUP	Other	Hall - Timber framed jarrah weatherboard & iron clad hall on timber footings with timber floors. - , Location Boscabel Indemnity Value		Chittenup Rd	Boscabel	-33662089/117.059846	\$ 29,768						\$ 29,768.00	\$ 48.79
KOJONUP	Other	Toilet Block - Brick & iron clad skillion roofed toilet block on concrete footings & slab. - , Location Boscabel Hall Indemnity Value		Chittenup Rd	Boscabel	-33.662098/117.060098	\$ 7,718						\$ 7,718.00	\$ 12.65
KOJONUP	Sporting Facility	Hockey Club Rooms - Steel framed fibro & iron clad clubrooms on steel footings with timber floors. - Includes fencing., Location Hockey Club		Benn Pde	Kojonup	-33.837296/117.155864	\$ 160,500						\$ 160,500.00	\$ 263.07
KOJONUP	Sporting Facility	Improvements - Reticulation, flood lighting & fencing. - , Location Hockey Field		Benn Pde	Kojonup	-33.837073/117.155226	\$ 93,713						\$ 93,713.00	\$ 153.60
KOJONUP	Warehouse/Storage Facility	Engine Shed - Timber framed iron & iron clad skillion roofed shed on concrete footings with gravel floor & timber ramp. - , Location Railway Reserve		Benn Pde	Kojonup	-33.836630/117.156714	\$ 126,000						\$ 126,000.00	\$ 206.52
KOJONUP	Warehouse/Storage Facility	Storage Shed - Timber framed iron & iron clad partially open sided on concrete footings with gravel floor. - Includes dump-ezy toilet disposal facility., Location Railway Reserve		Benn Pde	Kojonup	-33.837018/117.158453	\$ 27,500						\$ 27,500.00	\$ 45.07
KOJONUP	Other	Traffic Bridge #4726 Qualeup North Road - Timber framed bridge with timber piles, stringers, concrete deck & steel crash barriers.					\$ -				\$ 1,300,000		\$ 1,300,000.00	\$ 2,130.80
KOJONUP	Other	Traffic Bridge #4309 Old Kojonup Road - Timber framed bridge with timber piles, stringers, concrete deck/roadway & steel crash					\$ -				\$ 1,800,000		\$ 1,800,000.00	\$ 2,950.34
KOJONUP	Other	Traffic Bridge #4853A Marron Pool Road - Timber framed bridge with timber piles, stringers, concrete deck/road & steel crash					\$ -				\$ 1,300,000		\$ 1,300,000.00	\$ 2,130.80
KOJONUP	Other	Traffic Bridge #4764 Tone Road - Timber framed bridge with timber piles, stringers & deck with gravel road & steel & timber crash					\$ -				\$ 1,000,000		\$ 1,000,000.00	\$ 1,639.08
KOJONUP	Other	Traffic Bridge #4299A Changerup Road - Timber framed bridge with timber piles, stringers, concrete deck & steel crash barriers.					\$ -				\$ 1,250,000		\$ 1,250,000.00	\$ 2,048.85
KOJONUP	Other	Traffic Bridge #4934 Pensioner Road - Timber framed bridge with timber piles, stringers, concrete deck/roadway & steel crash					\$ -				\$ 1,050,000		\$ 1,050,000.00	\$ 1,721.03
KOJONUP	Other	Traffic Bridge #4869 Balgarup Road - Timber framed bridge with timber piles, stringers, concrete deck/roadway & steel crash					\$ -				\$ 950,000		\$ 950,000.00	\$ 1,557.12
KOJONUP	Other	Traffic Bridge #4312A Samson Road - Timber framed bridge with timber piles, stringers, deck with gravel road & steel crash barriers.					\$ -				\$ 550,000		\$ 550,000.00	\$ 901.49
KOJONUP	Other	Traffic Bridge #4313 Samson Road - Timber framed bridge with timber piles, stringers, concrete deck/roadway & steel crash					\$ -				\$ 890,000		\$ 890,000.00	\$ 1,458.78
KOJONUP	Other	Traffic Bridge #487A Kojonup - Frankland Road - Timber framed bridge with timber piles, timber stringers, concrete deck & steel crash barriers.					\$ -				\$ 2,000,000		\$ 2,000,000.00	\$ 3,278.15
KOJONUP	Other	Traffic Bridge #4926A Boilup Road - Timber framed bridge with timber piles, decking, gravel road & steel crash barriers.					\$ -				\$ 710,000		\$ 710,000.00	\$ 1,163.74
KOJONUP	Other	Traffic Bridge #4320 Round Pool Road - Timber framed bridge with timber piles, stringers, concrete deck, bitumen roadway & steel crash barriers.					\$ -				\$ 2,400,000		\$ 2,400,000.00	\$ 3,933.78
KOJONUP	Other	Traffic Bridge #4310 Old Kojonup Road - Timber framed bridge with timber piles, stringers, deck, bitumen roadway & steel crash					\$ -				\$ 500,000		\$ 500,000.00	\$ 819.54
KOJONUP	Other	Traffic Bridge #4311 Old Kojonup Road - Single span timber framed bridge with timber stringers, concrete deck, bitumen road & steel crash barriers.					\$ -				\$ 100,000		\$ 100,000.00	\$ 163.91
KOJONUP	Treatment Works/Waste Disposal	Recycling/Transfer Station - Tunney Rd		Tunney Rd	Kojonup	-33.821875/117.148654	\$ 139,500						\$ 139,500.00	\$ 228.65
KOJONUP	Other	Transportable Office - Used on Road Side worksites					\$ 35,427						\$ 35,427.00	\$ 58.07
KOJONUP	Residential	Dwelling - Brick and Wood framed/cladding tin roof 2 bedroom and study on concrete footings and slab with attached car port under main roof & split airconditioning - includes fencing and store room.	1	Loton Close	Kojonup	-33.830338/117.152214	\$ 262,000						\$ 262,000.00	\$ 429.44
KOJONUP	Residential	Dwelling - Brick and Wood framed/cladding tin roof 2 bedroom and study on concrete footings and slab with attached car port under main roof & split airconditioning - includes fencing and store room.	3	Loton Close	Kojonup	-33.830383/117.152434	\$ 262,000						\$ 262,000.00	\$ 429.44
KOJONUP	Residential	Dwelling - Brick and Wood framed/cladding tin roof 2 bedroom and study on concrete footings and slab with attached car port under main roof & split airconditioning - includes fencing and store room.	5	Loton Close	Kojonup	-33.830485/117.152726	\$ 262,000						\$ 262,000.00	\$ 429.44
KOJONUP	Residential	Dwelling - Brick and Wood framed/cladding tin roof 2 bedroom and study on concrete footings and slab with attached car port under main roof & split airconditioning - includes fencing and store room.	7	Loton Close	Kojonup	-33.830557/117.153005	\$ 262,000						\$ 262,000.00	\$ 429.44
KOJONUP	Residential	Dwelling - Brick and Wood framed/cladding tin roof 2 bedroom and study on concrete footings and slab with attached car port under main roof & split airconditioning - includes fencing and store room.	9	Loton Close	Kojonup	-33.830599/117.153206	\$ 262,000						\$ 262,000.00	\$ 429.44
KOJONUP	Residential	Dwelling - Brick and Wood framed/cladding tin roof 2 bedroom and study on concrete footings and slab with attached car port under main roof & split airconditioning - includes fencing and store room.	11	Loton Close	Kojonup	-33830628/117.153346	\$ 262,000						\$ 262,000.00	\$ 429.44
KOJONUP	Residential	Dwelling - Wood framed/cladding tin roof 4 bedroom 2 bathroom on concrete footings and slab with attached 2 car garage under main roof & split airconditioning - includes fencing.	15	Loton Close	Kojonup	-33.830715/117.153614	\$ 520,000						\$ 520,000.00	\$ 852.32
KOJONUP	Commercial Premises (Eg Retail, Restaurant)	CWA Hall - Timber and tile wood floor multi use meeting rooms		Albany Hwy	Kojonup	-33.835922/117.159665	\$ 256,000						\$ 256,000.00	\$ 419.60
KOJONUP	Other	Orchid Valley Hall			Orchid Valley		\$ 66,150						\$ 66,150.00	\$ 108.42
KOJONUP	Residential	Single story dwelling , 4 bedroom, 2 bathroom, reverse cycle air conditioners in all rooms except wet areas, concrete slab on ground, brick veneer, timber framed roof construction with metal roof cladding and associated external works. Double garage under the main roof and a freestanding colourbond shed and limestone retaining walls.	13	Loton Close	Kojonup		\$ 531,000						\$ 531,000.00	\$ 870.35



SHIRE of KOJONUP  
PROPERTY REGISTER  
2022-2023 Renewal - Updated for renewal 19/04/2022  
Properties Valued by XXX Date XXX

Please add or delete assets as appropriate.

PLEASE NOTE - this row is for LGIS use only

Council Name	Asset Type	Description	LOCATION				VALUES								
			Street No	Street Name	Suburb/Town	Geocode	BUILDING (\$)	REMOVAL OF DEBRIS (\$)	EXTRA COST OF REINSTATEMENT (\$)	PROFESSIONAL FEES (\$)	CONTENTS (\$)	OTHER (\$)	TOTAL (\$)	CONTRIBUTION (\$)	
KOJONUP	Residential	Single story dwelling, 4 bedroom, 2 bathroom, ducted reverse cycle air conditioning, concrete slab on ground, brick and timber construction, custom orb metal roof cover, double carport under main roof, rear alfresco and associated retaining walls. Coulourbond shed and rainwater tank also.	79	Soldier Rd	Kojonup		\$ 492,567						\$ 492,567.00	\$ 807.35	
KOJONUP	Residential	Unit,2 bedroom, 1 bathroom, 1 craft room, 1 reverse cycle air conditioning unit plus 3 ceiling fans, concrete slab on ground, mixed brick and timber construction, brick and fibre cement external wall cladding with metal roof cladding, retaining walls, alfresco area, carport and storeroom.	73a	Soldier Rd	Kojonup		\$ 356,108						\$ 356,108.00	\$ 583.69	
KOJONUP	Residential	Unit,2 bedroom, 1 bathroom, 1 craft room, 1 reverse cycle air conditioning unit plus 3 ceiling fans, concrete slab on ground, mixed brick and timber construction, brick and fibre cement external wall cladding with metal roof cladding, retaining walls, alfresco area, carport and storeroom.	73b	Soldier Rd	Kojonup		\$ 356,108						\$ 356,108.00	\$ 583.69	
KOJONUP	Residential	Unit,2 bedroom, 1 bathroom, 1 craft room, 1 reverse cycle air conditioning unit plus 3 ceiling fans, concrete slab on ground, mixed brick and timber construction, brick and fibre cement external wall cladding with metal roof cladding, retaining walls, alfresco area, carport and storeroom.	73c	Soldier Rd	Kojonup		\$ 356,108						\$ 356,108.00	\$ 583.69	
<b>SUB- TOTAL SECTION 1</b>							<b>\$ 45,840,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,958,500</b>	<b>\$ 15,880,000</b>	<b>\$ 63,679,377.00</b>	<b>\$ 104,375.36</b>	
		Miscellaneous Structures and Equipment (2% of TAV)											\$ 1,273,587.54	\$ 2,087.51	
<b>TOTAL SECTION 1</b>													<b>\$ 64,952,964.54</b>	<b>\$ 106,462.87</b>	
<b>SECTION 2 - Business Interruption</b>															
		Loss of Gross Revenue &/or Rent											\$ 1,200,000.00	\$ 1,966.89	
		Additional Increased Cost of Working											\$ 1,500,000.00	\$ 2,458.61	
		Claims Preparation Costs											\$ 100,000.00	\$ 163.91	
		Indemnity Period (minimum 12 months)											24 months		
<b>TOTAL SECTION 2</b>													<b>\$ 2,800,000.00</b>	<b>\$ 4,589.41</b>	
<b>TOTAL SECTION 1 AND TOTAL SECTION 2</b>														<b>\$ 67,752,964.54</b>	<b>\$ 111,052.29</b>
<b>ADDITIONAL LGIS PROPERTY COVERS</b>															
		General Property (Including items in excess of \$10,000 any one item as specified below)											\$ 84,000.00	\$ 137.68	
	Artwork	- Kojonup Art Club											\$ 10,000.00	\$ 16.39	
	Other	- Bushfire Brigade unit two way radios x 42											\$ 33,600.00	\$ 55.07	
	Other	- Digital traffic counters x 7											\$ 24,000.00	\$ 39.34	
<b>TOTAL ADDITIONAL LGIS PROPERTY COVERS</b>													<b>\$ 151,600.00</b>	<b>\$ 248.48</b>	
<b>TOTAL LGIS PROPERTY DECLARED VALUES</b>														<b>\$ 67,904,564.54</b>	<b>\$ 111,300.77</b>
<b>CONTRIBUTION RATE</b>															
							0.16391%								



## Shire of Kojonup Risk Dashboard Report October 2022

<b>Asset Sustainability Practices</b>		Risk Moderate	Control Adequate	<b>External Theft and Fraud (inc. Cyber Crime)</b>		Risk Moderate	Control Adequate
<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>		<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>	
Restrict access to non-compliant/damaged/dangerous buildings until the future of these facilities is determined.	May-22	MRS		Fobs security improvements for administration building - fob quotes requested	Jun-22	CEO	
Risk Assessment on Showgrounds	May-22	MCCS		Update fixed assets record (RAMM) to include Parks, Reserves, street furniture and signage and drainage infrastructure	Apr-22	MWS	
<b>Business &amp; Community Disruption</b>		Risk Moderate	Control Adequate	<b>Management of Facilities, Venues and Events</b>		Risk Moderate	Control Adequate
<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>		<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>	
Review and test LEMA Plan	Apr-22	MRS		Draft improved Events planning process guidelines (including Planning Approvals, risk assessments, event management plans, food safety at stalls etc) - progressing	Jun-22	MRS	
Commence annual building inspections	Mar-22	MRS		Develop post event procedures and event evaluation debrief - progressing	Mar-22	MRS	
Draft Bushfire Risk Management Plan - progressing	Dec-23	MRS		Develop Lease agreements register for all Shire facilities - progressing community hall agreements, sporting group agreements	Jun-22	MCCS	
				Community education re public events on private property - progressing	Jun-22	MRS	
				Annual tenancy inspections for staff and public housing - scheduled & notice in writing	Mar-22	MRS	
<b>Failure to Fulfil Compliance Requirements (Statutory, Regulatory)</b>		Risk Low	Control Adequate	<b>IT, Communication Systems and Infrastructure</b>		Risk Moderate	Control Adequate
<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>		<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>	
				Add additional generator input points (Admin building)	Jul-23	MRS	
				Negotiate Service level agreement with Vendors - IT	Jun-22	MCCS	
<b>Document Management Processes</b>		Risk Low	Control Adequate	<b>Misconduct</b>		Risk Moderate	Control Adequate
<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>		<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>	
Formation of Position Descriptions for volunteers - progressing	Apr-22	CEO		Implement user-friendly stock control and reconciliation (fuel) procedure - FO to work with Depot	Jul-22	MCCS	
<b>Employment Practices</b>		Risk High	Control Adequate	<b>Project/Change Management</b>		Risk High	Control Adequate
<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>		<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>	
Formalise exit interview procedure - template for review	Apr-22	MCCS		Implement formal project management guidelines	May-22	CEO	
Finalise EBA - M Fitzgerald, on behalf of Council, is following up with the ASU week commencing 3 March 2020	Jun-22	CEO					
<b>Engagement practices</b>		Risk Moderate	Control Adequate	<b>Safety and Security Practices</b>		Risk High	Control Adequate
<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>		<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>	
Review and assess Community Engagement Strategy and Plan - to be formed?	Jul-22	MCCS		Conduct annual evacuation drill at all facilities	Apr-23	CEO	
<b>Environment Management</b>		Risk Low	Control Adequate	<b>Supplier and Contract Management</b>		Risk Moderate	Control Adequate
<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>		<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>	
<b>Errors, Omissions and Delays</b>		Risk Low	Control Adequate				
<b>Current Actions</b>	<b>Due Date</b>	<b>Responsibility</b>					
Implement a formal peer review process	Dec-23	CEO					



## SHIRE OF KOJONUP VEHICLE AND PLANT REGISTER 2022/2023

Updated for Renewal 08/04/2022

### UPDATING SCHEDULES FOR NEXT PERIOD OF INSURANCE

Please review all declared values to reflect MARKET value for Council's assets.

Please add or delete assets as appropriate.

Ensure each vehicle is noted as follows (if applicable):-

1. Vehicles usually or exclusively used for carrying flammable liquids (FL) should be marked with \*
2. Vehicles with mobile telephone, two way radio, facsimile or similar equipment (EA) fitted should be marked with +
3. If the registered owner is not the 'named insured' in your policy, provide details.

LGIS REF	ASSET NO	PLANT NO	DESCRIPTION & MAKE OF VEHICLE	FL = * EA = +	ENGINE NUMBER	REGO	DECLARED VALUE	CONTRIBUTION
1		P30005	Caterpillar Grader 12MT	+	G9G01583	KO007	\$ 333,500	\$ 3,346.64
2		P30006	2016 Caterpillar Grader 12M Grader	+	CAT0012MEB9200472	KO107	\$ 338,585	\$ 3,397.66
3	PE0459	P30007	2019 Caterpillar Grader 0012	+	CAT0012MJB201063	KO368	\$ 355,000	\$ 3,562.39
4		P26003	Hino Prime Mover 2018	+	E13CVG20310	KO134	\$ 200,860	\$ 2,015.61
5		P35010	Mobile Air Compressor			KO. 5969	\$ 3,000	\$ 30.10
6		P26002	ISUZU WHITE PRIME MOVER 2010	+	6HK1413000	KO921	\$ 140,000	\$ 1,404.88
7		P36002	Isuzu FireTD – Year 1999	+	GHHI286784	1DCF738	\$ 160,000	\$ 1,605.58
8		P36003	Muradup Fire Truck	+	4HK1755281	1DKK079	\$ 250,000	\$ 2,508.72
9		P36004	2015 Isuzu FSS600	+	4HK1346228	1GFG819	\$ 357,877	\$ 3,591.26
10		P25016	Hino Tip Truck	+	JHHUCS0H00K019126	KO571	\$ 53,000	\$ 531.85
11		P25017	Hino TTop 2017	+	N04CUS35473	KO054	\$ 71,115	\$ 713.63
12		P25018	Hino 700 Series 2017	+	E13CVG10833	KO163	\$ 238,350	\$ 2,391.82
13		P25019	Hino 700 Series 2017 (KO 122)	+	E13CVG10827	KO122	\$ 238,350	\$ 2,391.82
14		P25020	Izusu NLR Tri-Tipper	+	4JJ13P8036	KO524	\$ 64,257	\$ 644.81
15		P25021	Hino 300 series 921 Xxlong Auto crew	+	J05EUJ11026	KO540	\$ 84,128	\$ 844.22
16	PE0464	P25022	Hino 700 Series 2019	+	E13CVG20467	KO8926	\$ 226,416	\$ 2,272.06
17		P25023	Hino - 4.5T Truck - Garden Sprayers	+	JHHXDJ2H70K013034	KO470	\$ 70,458	\$ 707.04
18		P0244	Single Axle Caged Box Trailer			KO5724	\$ 400	\$ 4.01
19		P35007	Mobile Fuel Tanker Trailer			KO.5686	\$ 1,000	\$ 10.03
20		P35008	BGC Trailer			KO 5830	\$ 1,000	\$ 10.03
21		P0247	Loadstar Trailer		Chasis 6A5T20A1000000057	1TKT707	\$ 990	\$ 9.93
22		P0242	8"x5" Tandem Trailer		VIN6A5T2032000000038	1TED612	\$ 1,000	\$ 10.03
23			Boxtop Trailer (Bushfire)			1TER 728	\$ 669	\$ 6.71
24			Boxtop Trailer (Bushfire)			1TER 737	\$ 669	\$ 6.71
25			Boxtop Trailer (Bushfire)			1TER 735	\$ 669	\$ 6.71
26			Boxtop Trailer (Bushfire)			1TER 736	\$ 669	\$ 6.71

27			Boxtop Trailer (Bushfire)			1TER 731	\$ 669	\$ 6.71
28			Boxtop Trailer (Bushfire)			1TER 729	\$ 669	\$ 6.71
29			Boxtop Trailer (Bushfire)			1TER 730	\$ 669	\$ 6.71
30			Boxtop Trailer (Bushfire)			1TER 734	\$ 669	\$ 6.71
31			Boxtop Trailer (Bushfire)			1TER 732	\$ 669	\$ 6.71
32			Boxtop Trailer (Bushfire)			1TER 733	\$ 699	\$ 7.01
33			Boxtop Trailer (Bushfire)			1TER 738	\$ 669	\$ 6.71
34	P27004		Howard Porter Side Tipping Dog Trailer & Dolly			1TFN570	\$ 50,000	\$ 501.74
35	P35006		Skid Steer Trailer			BY80148	\$ 7,000	\$ 70.24
36	P0249		Loadstar Boxtop 2015			1TQJ322	\$ 1,000	\$ 10.03
37	P27007		All Motor Body Builder Pig Trailer		6T9T25WA1E04WX008	1TPC362	\$ 52,000	\$ 521.81
38	P27008		Roadswest Low Loader		6T9T25WA1D0ADN165	1TOR705	\$ 100,000	\$ 1,003.49
39	P27005		Trailer - Custom Built for Skid Steer Loader			KO10158	\$ 3,500	\$ 35.12
40	P0250		Multi Media Trailer			KO10555	\$ 30,000	\$ 301.05
41	P28006		Caterpillar Roller	+		KO917	\$ 204,500	\$ 2,052.14
42	P28007		Caterpillar Roller	+		KO170	\$ 204,500	\$ 2,052.14
43	P15004		Caterpillar Front End Loader	+	C8N11296	KO291	\$ 306,388	\$ 3,074.57
44	P15005		Cterpillar 2020 924KCL2		CAT0924KTKW402577	KO240	\$ 294,250	\$ 2,952.77
45	P28008		Caterpillar Steel Roller		CAT0CS76HCYX01004	KO11612	\$ 139,500	\$ 1,399.87
46	P29004		Caterpillar 305E2 Mini Excavator		CAT0305EKH5M01803	KO8423	\$ 94,250	\$ 945.79
47	PE0461	P17003	Caterpillart Skid Steer 259D3 2019		CAT0259DAMC900517	KO736	\$ 95,430	\$ 957.63
48	P11203		4 x 4 Cr/Cab Holden Colarado	+	LWING183101155	KO2	\$ 44,912	\$ 450.69
49	P11025		4 x 4 Cr/Cab Holden Colarado	+	LWING183181265	KO118	\$ 43,022	\$ 431.72
50	P11204		4 x 4 Space Cab Holden Colarado	+	LWING190031110	KO528	\$ 50,215	\$ 503.90
51	P11019		Toyota Hilux Ute		2GD4016211	k016	\$ 42,000	\$ 421.47
52	P11020		Toyota Hi-Ace Van		2TR807976	KO1022	\$ 36,700	\$ 368.28
53	P11022		Colorado 4x4 LS Dual Cab Auto		FX3G170751194	KO525	\$ 40,569	\$ 407.11
54	PE0455	P11024	Holder Colorado LTZ CR/Cab		LWNG190811121	KO10	\$ 45,358	\$ 455.16
55		P12006	Toro Z Master Mower		316000125	KO1123	\$ 28,290	\$ 283.89
56	P22002		Can-Am Defender HD8 DPS SSV 2016		M1200267	KO11743	\$ 25,000	\$ 250.87
57	P18006		John Deere Mower		1TC1445DJDT131013	KO582	\$ 35,000	\$ 351.22
58	P31001		Mitsubishi Rosa Bus		4D32H85346	KO095	\$ 45,000	\$ 451.57
59	P31002		1982 Volvo Bus		THDC10044524884	1DBK105	\$ 22,000	\$ 220.77
60	P34037		KIA Carnival EX SWB Auto 2.7L V6		KNAMB752386205312	65KO	\$ 20,000	\$ 200.70
61	P34055		Caprice V Series Sedan V8 Auto 2017 KO629		DGD16320237	KO629	\$ 38,783	\$ 389.18
62	P34064		Mitsubishi Pajero		4N15UDY1943	1KO	\$ 42,671	\$ 428.20
63	P34065		Holden Equinox		T2180118HOGX00531. TG	KO914	\$ 30,208	\$ 303.13
64	P34061		Holden Equinox		T1180328HOGX0308	KO5	\$ 29,756	\$ 298.60
65	P34063		Holden Equinox		T21800028hOGX607LTG	KO662	\$ 30,256	\$ 303.62

66	P34062	Holden Equinox		T218248HOGX0571	38KO	\$ 28,483	\$ 285.82
67	P34060	Holden Trailbazer LTZ Auto 2019		LWNG190851207	KO784	\$ 38,607	\$ 387.42
68		Train & Carriages				\$ 30,000	\$ 301.05
69		Mini Moke & Carriages				\$ 10,000	\$ 100.35
70	P29003	320DLQ Hydraulic CAT Excavator	+	GDC36014	KO891	\$ 269,136	\$ 2,700.75
71	P18005	New Holland Tractor	+	203535D	KO8707	\$ 30,000	\$ 301.05
72	P25013	2012 Allroads Tandem Axle Dolly		6T9T23WA1C04WX011	1TNL804	\$ 24,248	\$ 243.33
73	P25012	Tandem Axle Side Tipping Trailer - Allroad Motor Body Builders		6T9T25WA1C04WX009	1TNB660	\$ 80,000	\$ 802.79
74	PO248	Custom Made Boxtop Trailer			1TOK 585	\$ 7,922	\$ 79.50
75	P27006	Allmotor Body Builders Dolly			1TOG 863	\$ 24,302	\$ 243.87
76	P35019	Duraquip Water Tanker		6K9DURATMEG112053	1TQA893	\$ 72,524	\$ 727.77
77	P19003	2015 Caterpillar 2.5 Tonne Diesel Forklift		CT18C85682	KO11777	\$ 31,361	\$ 314.70
78	P35022	Sewerjetter Ranger R550D			KO10536	\$ 79,977	\$ 802.56
79	P35023	Duraquip skid mounted Water Tanker 12000L				\$ 34,257	\$ 343.77
		Miscellaneous Equipment and Attachments				\$ 90,000	\$ 903.14
		Bushfire/brigade member vehicles (up to \$1,000,000)				\$ -	\$ 1,500.00
<b>TOTAL DECLARED VALUE</b>						<b>\$ 6,279,550.33</b>	<b>\$ 64,514.60</b>

#### MAXIMUM LIMIT OF LIABILITY

Maximum value of Vehicles at anyone location at any one time	\$ 4,500,000
(e.g. over the Christmas Break - total value of vehicles stored at Depot)	

#### SECTION 2

Third Party Liability	\$ 35,000,000
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Premium Calculation

1.003%

# SHIRE OF KOJONUP

# Kojonup



## Audit & Risk Committee Minutes

12 July 2022

## TERMS OF REFERENCE

### AUDIT & RISK COMMITTEE

#### Function:

This Committee is responsible for assisting Council in recommending appropriate actions to Council with regards to audit, risk and governance management to ensure accountability to the community in its responsibilities.

#### Duties and Responsibilities:

- Receive and review the biannual reports from the Chief Executive Officer (CEO) regarding the appropriateness and effectiveness of the Shire's risk management, internal controls and legislative compliance and make recommendations to Council;
- Recommend and review the Shire's Risk Appetite Statement in order to set the Risk Tolerance of the Council;
- Monitor and receive reports concerning the development, implementation and on-going management of the Shire's Risk Management Plan and the effectiveness of its Risk Management Framework;
- Provide advice and assistance to Council as to the carrying out of its functions in relation to audits and recommend;
  - a) a list of those matters to be audited; and
  - b) the scope of the audit to be undertaken;
- Meet with the auditor yearly and provide a report to Council on the matters discussed and the outcome of the discussions;
- Liaise with the (CEO) to ensure that the Shire does everything in its power to:
  - a) assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
  - b) ensure that audits are conducted successfully and expeditiously;
- Examine the reports of the auditor after receiving a report from the CEO on the matters and:
  - a) determine if any matters raised require action to be taken by the Shire; and
  - b) ensure that appropriate action is taken in respect of those matters;
  - c) Review the report prepared by the CEO in respect of any matters raised in the report of the auditor and present the report to Council for adoption prior to the end of the next financial year or six months after the last report prepared by the auditor is received, whichever is the latest;
- Review the scope of the Audit Plan and its effectiveness;
- Consider and recommend adoption of the Annual Financial Report to the Council;
- 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;
- 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 the Council; and
- Review the annual Statutory Compliance Return and make a recommendation on its adoption to Council.

#### Membership

Four (4) Councillors; and

Two (2) Community Members.

**MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING**  
**HELD ON 12 JULY 2022**

**TABLE OF CONTENTS**

<b>1</b>	<b>DECLARATION OF OPENING</b>	<b>4</b>
<b>2</b>	<b>ATTENDANCE, APOLOGIES &amp; LEAVE OF ABSENCE</b>	<b>4</b>
<b>3</b>	<b>PUBLIC QUESTION TIME</b>	<b>4</b>
<b>4</b>	<b>SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE</b>	<b>4</b>
<b>5</b>	<b>CONFIRMATION OF MINUTES</b>	<b>4</b>
5.1	<i>AUDIT AND RISK COMMITTEE MEETING HELD 15 MARCH 2022 (Attachment 5.1)</i>	<b>4</b>
<b>6</b>	<b>DECLARATIONS OF INTEREST</b>	<b>5</b>
<b>7</b>	<b>SENIOR MANAGEMENT TEAM DISCUSSION</b>	<b>5</b>
<b>8</b>	<b>COMMITTEE TIMETABLE</b>	<b>5</b>
<b>9</b>	<b>COMMITTEE STATUS REPORT</b>	<b>7</b>
<b>10</b>	<b>SUMMARY OF RISK MANAGEMENT</b>	<b>8</b>
10.1	<i>RISK MANAGEMENT UPDATE</i>	<b>8</b>
10.2	<i>WORK HEALTH AND SAFETY (WHS)</i>	<b>8</b>
10.3	<i>COVID-19 WORKING GROUP</i>	<b>8</b>
<b>11</b>	<b>OFFICER REPORTS</b>	<b>9</b>
11.1	<i>ANNUAL FINANCIAL REPORT 2020/2021 &amp; GENERAL MEETING OF ELECTORS</i>	<b>9</b>
<b>12</b>	<b>OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS</b>	<b>11</b>
12.1	<i>FINANCIAL MANAGEMENT REVIEW</i>	<b>11</b>
12.2	<i>OFFICE OF THE AUDITOR GENERAL (OAG) REPORTS</i>	<b>11</b>
<b>13</b>	<b>NEXT MEETING</b>	<b>12</b>
<b>14</b>	<b>CLOSURE</b>	<b>12</b>
<b>15</b>	<b>ATTACHMENTS (SEPARATE)</b>	<b>13</b>

MINUTES

**1 DECLARATION OF OPENING**

The Chairman, Cr Gale, declared the meeting open 9:06 am and alerted the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

**2 ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE**

**MEMBERS**

Cr Kevin Gale	Member
Cr Alan Egerton-Warburton	Member
Cr Roger Bilney	Member
Cr Paul Webb	Member
Roger House	Community Member

**STAFF (OBSERVERS)**

Grant Thompson	Chief Executive Officer
Heather Marland	Senior Finance Officer
Judy Stewart	Senior Administration Officer

**SENIOR MANAGEMENT TEAM VISITOR**

Nil

**APOLOGIES**

James Hope	Community Member
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**3 PUBLIC QUESTION TIME**

Nil

**4 SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE**

Nil

**5 CONFIRMATION OF MINUTES**

**5.1 AUDIT AND RISK COMMITTEE MEETING HELD 15 MARCH 2022 ([Attachment 5.1](#))**

**OFFICER RECOMMENDATION/COMMITTEE DECISION**

Moved Cr Bilney, Seconded Cr Egerton-Warburton  
That the minutes of the Audit & Risk Committee Meeting held on 15 March 2022 be confirmed as a true and accurate record.

Carried 5/0



## 6 DECLARATIONS OF INTEREST

Nil

## 7 SENIOR MANAGEMENT TEAM DISCUSSION

In accordance with the Financial Management Review adopted in February 2019, one senior manager will attend the Audit & Risk Committee on a rotational basis to discuss the following:

- Update on Manager's areas of responsibility and current projects/issues;
- Questions on Notice from the Audit Committee;
- Management's own recommendations for improvement in key areas.

No Senior Manager available for this meeting.

Cr Gale queried when the Manager of Corporate and Community Services will be advertised, the CEO advised that the position will not be advertised in the short term. A review of the position and structure is being undertaken with the intent of reviewing the functions of the MCCS role. The priority in the short term is to find a replacement for the Senior Finance Officer who has signaled their intention to retire at the end of the year.

## 8 COMMITTEE TIMETABLE

As a guide and subject to availability, each Audit & Risk Committee agenda will contain the following (**list to be expanded at the suggestion of members**):

### 1st Quarter (January – March)

- Committee Status Report
- Compliance Audit Return
- Summary of Risk Management
- Volunteer Management
- Leave Provision Adequacy

### 2nd Quarter (April – June)

- Committee Status Report
- Summary of Risk Management
- Fees & Charges Review
- Business Continuity Plan Review
- Shire President's Vehicle Log Book

### 3<sup>rd</sup> Quarter (July – September)

- Committee Status Report
- Interim Audit Report
- Summary of Risk Management
- Insurance Overview

### 4<sup>th</sup> Quarter (October – December)

- Committee Status Report
- Audit Report & Management Letter
- Annual Financial Report

- Annual Report
- Financial Management Review (each 3 years – 2021, 2024...)
- Risk, Legal Compliance & Internal Controls review (each 3 years – 2021, 2024...)
- Summary of Risk Management

**OFFICER COMMENT**

The above list will remain at the commencement of each Committee agenda to act as a timetable and enable members to add to the items to be considered.

9 COMMITTEE STATUS REPORT

Date	Item Number & Title	Issue	Response	Status
Nil				

## **10 SUMMARY OF RISK MANAGEMENT**

### 10.1 RISK MANAGEMENT UPDATE

Please refer to the following attachments:

- 10.1.1 Risk Dashboard Report – July 2022
- 10.1.2 Risk Actions Report – July 2022

### 10.2 WORK HEALTH AND SAFETY (WHS)

The new *Work Health and Safety Act 2020* and accompanying regulations came into effect in March 2022.

### 10.3 COVID-19 WORKING GROUP

The COVID-19 Working Group (Group) held its last scheduled meeting on 2 June 2022 and will now meet on an ad hoc basis if the need arises.

Whilst vaccination requirements have ceased for the majority of the Shire's workforce, mandatory vaccination is still required for team members working at or visiting Springhaven.

The Springhaven Outbreak Management Plan (Plan) was put into practice when a number of staff and three residents were afflicted with the virus. The Plan involved closing one wing off from the rest of the facility and moving Covid-19-positive residents into that wing to be cared for. A number of staff moved to 12 hour shifts to cover gaps in the roster, with many working overtime. Springhaven management has received commendation from the Department of Health on the way the Springhaven virus outbreak was handled and its spread limited. Only 3 residents were infected and all recovered well with the help of antiviral medication. At the height of the outbreak, 8 Springhaven team members were absent as a result of external contact with the virus, which from a team of 23 (at the time) was quite significant. Toward the end of the outbreak the Australian Defence Force attended with a group of 7 and assisted with all aspects of providing aged care services, from personal care to activities. They travelled to Springhaven daily from Collie, where they were accommodated, and assisted for 7 days.

The remainder of the Shire's workforce has been impacted by the spread of COVID-19 in much the same manner as other businesses with a number of staff having caught the virus or having been a close contact of someone with the virus and thus being required to isolate. Risk mitigation measures included team members working from home (if close contacts), changes to physical placement within work areas to enable social distancing where possible, and people covering similar roles working from different sites in an effort to mitigate the risk of the similar roles being affected by the virus at the same time and potentially impacting service provision.

## 11 **OFFICER REPORTS**

### 11.1 ANNUAL FINANCIAL REPORT 2020/2021 & GENERAL MEETING OF ELECTORS

<b>AUTHOR</b>	Heather Marland – Senior Finance Officer
<b>DATE</b>	Tuesday, 28 June 2022
<b>FILE NO</b>	FM.AUD.2 & FM.FNR.1
<b>ATTACHMENT(S)</b>	11.1.1 - Annual Financial Report 2020/2021 11.1.2 - Auditor’s Management Letter

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
Key Pillar	Community Outcomes	Corporate Actions
KP – 3 Performance	3.4 – Be organised and transparent with our financial management.	3.4.1 - Increase regularity of readable financial reporting to the community. 3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money.

#### DECLARATION OF INTEREST

Nil

#### SUMMARY

The purpose of this report is to consider the 2020/2021 Annual Financial Report, incorporating the Audit Report and make recommendation to the Council.

#### BACKGROUND

Each local government is to prepare an annual report for each financial year. The report is a record of the Shire’s activities for the financial year and is an integral part of the accountability principles established for local governments in WA.

#### COMMENT

The Audit Report and Annual Financial Report both form part of the Annual Report which will be considered by the Council at its 26 July 2022 Ordinary Meeting. The Auditor’s Management Letter is provided as additional information to the Committee and Council for transparency and full disclosure.

The Annual Electors Meeting must be held within 56 days of accepting the Annual Financial Report, with appropriate time being allowed after adoption to give notice of the meeting, say 14 days. This effectively means that the Annual Electors Meeting needs to be held between 10 August 2022 and 21 September 2022. In previous years, the Annual Electors Meeting has been held in the evening following the Council Ordinary Meeting, so it is therefore recommended that the meeting be held on Tuesday, 16 August 2022. It is also proposed to hold the meeting at the Sporting Complex.

The Annual Electors Meeting will be publicised in the Great Southern Herald, on the Shire website and Shire Facebook page as soon as possible after the date is set, and in the next available Kojonup News and Shire E-News.

Significant Matters Raised:

Contained within the 2020/2021 Audit Report was a matter identified as significant by the Auditor. These matters raised by the Auditor were as follows:

**The Asset Renewal Funding Ratio was not reported.**

The Asset Renewal Funding Ratio for the year ended 30 June 2021 has not been included in the financial report as required by regulation 50(1)(c) of the Local Government (Financial Management) Regulations 1996.

It is recommended that the Shire updates the Asset Management Plan and Long Term Financial Plan as soon as possible in order that the asset funding ratio can be calculated based on verifiable information and reasonable assumptions and included in the financial report.

**CONSULTATION**

Auditors – Lincolns Accountants Albany  
The Office of the Auditor General  
Manager Corporate and Community Services

**STATUTORY REQUIREMENTS**

Section 5.26 to 5.33; 5.53 & 5.54 of the *Local Government Act 1995*  
Regulation 50(1) (c) of the *Local Government (Financial Management) Regulations 1996*  
Section 4 of the *Local Government (COVID-19 Response) Order 2020*

**POLICY IMPLICATIONS**

There are no policy implications for this report.

**FINANCIAL IMPLICATIONS**

This item reports on the financial position of the Shire as at 30 June 2021. The recommendation does not in itself have a financial implication.

**RISK MANAGEMENT IMPLICATIONS**

There are no risk management implications for this report.

**ASSET MANAGEMENT IMPLICATIONS**

There are no asset management implications for this report.

**SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Simple Majority

## OFFICER RECOMMENDATION/COMMITTEE DECISION

Moved Cr Egerton-Warburton, seconded Cr Bilney

That it be recommended to the Council that:

1. a. The 2020/2021 Annual Financial Report be adopted; and  
b. The Chief Executive Officer be requested to forward a copy of this Committee and the Council agenda items to the Minister for Local Government and place them on the Shire website in accordance with Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*;
2. The information contained within this report relating to the Asset Renewal Funding Ratio be received; and
3. The matters raised in the Auditor's Management Letter be noted and included in the Committee Status Report of future Audit and Risk Committee agendas.

Carried 5/0

## 12 OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS

### 12.1 FINANCIAL MANAGEMENT REVIEW

At the 2 November 2021 Audit and Risk Committee meeting, the then Manager of Corporate and Community Services sought the input of the committee whether to outsource the review or conduct it internally.

The CEO advised the committee at their 12 July 2022 meeting that the Financial Management Review though due in 2021/2022 had yet to be completed and if the committee agreed, the review will be performed in house. The FMR is to be completed in house prior to November 2022.

### 12.2 OFFICE OF THE AUDITOR GENERAL (OAG) REPORTS

The following report may be of interest to the Committee:

- Audit Results Report – Annual 2020-2021 Financial Audits of Local Government Entities;
- Information Systems Audit Report 2021 – State Government Entities;
- Western Australian Public Sector Financial Statements – Better Practice Guide;
- Local Government General Computer Controls; and
- Regulation and Support of the Local Government Sector.

These and other reports by the OAG can be found at <https://audit.wa.gov.au/reports-and-publications/reports/>

### 12.3 Cr Gale recommended that a Fuel Storage Audit be conducted regarding the capacity of diesel storage and how many days usage the Shire would have when the tanks are at full capacity.

Committee directed the CEO to undertake an internal review and present back to the Committee prior to any motions or actions being tabled.

**13**    **NEXT MEETING**

The next meeting of the Audit and Risk Committee will be held Tuesday, 1 November 2022.

**14**    **CLOSURE**

There being no further business to discuss, the Chairman, Cr Gale, thanked members for their attendance and declared the meeting closed at 10:40 am.



**15 ATTACHMENTS (SEPARATE)**

Item 5	5.1	Audit & Risk Committee Minutes 15 March 2022
Item 10.1	10.1.1	Risk Dashboard Report – July 2022
	10.1.2	Risk Actions Report – July 2022
Item 11.1	11.1.1	Annual Financial Report 2020/2021
	11.1.2	Auditor’s Management Letter

Actions	Risk Profile	Due Date	Responsibility	Action Status
Commence annual building inspections	2	Mar-22	MRS	14/7/21 Spreadsheet being developed. BMC to start doing tenanted building inspections end of March - 2 weeks' notice (3 per week)
Formalise exit interview procedure - template for review	5	Apr-22	CEO	CEO to review and implement HR Framework inc Policies and Procedures. 1st quarter 2022.
Implement user-friendly stock control and reconciliation (fuel) procedure	12	Jul-22	MCCS/MWS	Work group addressing the issue led by FO. Finance Officer to work with Depot. Monthly reconciliations are now greatly improved, albeit still a manual process. Once procedure has been decided.
Risk assessment of Showgrounds	1	Dec-23	MCCS	LGIS assessment completed. Budget for consultant - existing or move - community/stakeholder views.
MOU for Community Halls - together with previous	1	Dec-21	MCCS	Community Halls management - draft MOU with CEO/MCCS
Review and test LEMA Plan	2	Apr-22	MRS	Plan to be tested asap
Develop post event procedures and event evaluation debrief - together with previous - end to end process for event	10	Mar-22	MRS	Progressing
Annual tenancy inspections for staff and public housing - scheduled & notice in writing - same date as for no. 1	10	Mar-22	MRS	Starting early 2022 - Completed
Conduct annual evacuation drill at all facilities	14	Apr-23	CEO	Progressing, training of fire wardens to occur. Drill to be scheduled 1st Quarter 2022 Ongoing - to be placed on Governance Calendar
Fobs security improvements for administration building	9	Jun-22	CEO	Fob quotes requested. Whole of Security review to commence 1st half of 2022. Monitor through security review.
Update fixed assets record (RAMM) to include Parks, Reserves, street furniture and signage and drainage infrastructure	9	Apr-22	CEO/MWS	Ongoing including buildings - Pocket RAMM? Training - BCM Ref: ICT Plan as per previous discussion. Technical Officer to take on RAMM training and ongoing updates.
Add additional generator input points (Admin building)	11	Jul-23	MRS	To be arranged. Generator on a trailer? Link to LEMA

Actions	Risk Profile	Due Date	Responsibility	Action Status
Formation of Position Descriptions for Volunteers - progressing.	4	Apr-22	CEO	Managers to form position descriptions. SH has volunteers' handbook which acts as a PD. Library PD completed. In draft form. 14/7/21 - Volunteer PD's completed for Parks/Reserves, KP and Library and are now in use. Volunteer Manual also updated to reflect minor amendments. 80% completed Volunteer handbook being updated for KP.
Finalise EBA	5	Jun-22	CEO	CEO will take the lead and is currently reviewing the process to undertake EBA negotiations 2nd Quarter 2022. After strategic planning process. 1 quarter behind on Strategic Planning and there interdependency on this item means the EBA discussion pushed out until 1 Quarter 2023. New EBA must align to the WA Industrial relations framework as local government is now covered by the WAIRC not Fairworks Australia.
Restrict access to non-compliant/damaged/dangerous buildings until the future of these buildings is determined.	1	May-22	MRS	Inspection of public buildings required to establish any non-compliance, damage or danger. MRS/BS to coordinate annual inspection of buildings. List to be compiled of relevant buildings; produce checklist and assess as part of budgetary process.
Develop Lease agreements register for all Shire facilities - progressing community hall agreements, sporting group agreements.	10	Jun-22	MCCS	Community Halls management - draft MOU with CEO/MCCS. Kojonup Historical Society (Elverd Cottage, Barracks and Post Office) lease agreement - draft forwarded to CEO & MCCS 27/05/21 for comment. Kojonup Bowling Club - draft in progress. So many buildings still without leases. Not completed, a priority for this financial year (2022/23) to finalise relationships with Community groups and assets.
Negotiate Service level agreement with Vendors.	11	Jun-22	MCCS	Ramped Technology. New licencing agreement due in April 2023, CEO investigating preferred vendors to replace hardware, architecture and software requirements for the Shire.
Draft Improved Events planning process guidelines (including Planning Approvals, risk assessments, event management plans, food safety at stalls etc).	10	Jun-22	MRS	Event plan application has been established. Itinerant traders
Community education re public events on private property - together	10	Mar-22	MRS	Progressing
Implement formal project management guidelines	13	May-22	CEO	Implementation 2nd Quarter 2022 - framework back to SMT. Related to new system changes regarding ICT, Project Management Framework (PMF) being rolled out 2023.
Implement a formal peer review process	8	Dec-23	CEO	Link to PM framework - SMT to discuss. CEO to investigate what this is, not started
Review and assess Community Engagement Strategy and Plan - to be formed?	6	Jul-22	CEO/MCCS	Organisation wide. Community engagement is tied to the new strategic plan rollout and actions from the operating plan.
Draft Bush Fire Risk Management Plan	2	Dec-23	MRS	Bushfire Planning and Risk Coordinator BPRC employed to commence undertaking assessments and mitigation planning.