

SHIRE OF KOJONUP

Kojonup



One community, many choices

Audit & Risk Committee

Minutes

5 September 2023

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 Shires 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 AN AUDIT AND RISK COMMITTEE MEETING
HELD ON 5 SEPTEMBER 2023

TABLE OF CONTENTS

1	DECLARATION OF OPENING	4
2	ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE	4
3	PUBLIC QUESTION TIME	4
4	SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE	4
5	CONFIRMATION OF MINUTES	4
6	BUSINESS ARISING	5
7	DECLARATIONS OF INTEREST	5
8	COMMITTEE TIMETABLE	6
9	COMMITTEE STATUS REPORT	7
10	SUMMARY OF RISK MANAGEMENT	8
11	OFFICER REPORTS	9
12	CEO UPDATES	12
13	OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS	12
14	NEXT MEETING	12
15	CLOSURE	12

MINUTES

1 DECLARATION OF OPENING

The Chairman declared the meeting open at 9.14am and alerted the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

2 ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE

MEMBERS

Cr Gale	Member (Chair)
Cr P Webb	Member
Cr Egerton-Warburton	Member
Cr Bilney	Member
Roger House	Community Member

STAFF (OBSERVERS)

Grant Thompson	Chief Executive Officer (CEO)
Jill Johnson	Manager Financial and Corporate Services (MFCS)
Judy Stewart	Manager Governance and Administration (MGA) (Minutes)

APOLOGIES

James Hope	Community Member
------------	------------------

VISITORS

Cr Radford	President (10.25am)
Cr F Webb	Councillor (10.35am)

3 PUBLIC QUESTION TIME

Nil

4 SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

5 CONFIRMATION OF MINUTES

Audit & Risk Committee Meeting held 2 May 2023 ([Attachment 5.1](#))

OFFICER RECOMMENDATION/COMMITTEE DECISION

AR8/23 Moved Cr Egerton-Warburton Seconded Cr Bilney

That the minutes of the Audit & Risk Committee Meeting held on 2 May 2023 be confirmed as a true and accurate record.

CARRIED 5/0

For: Cr Gale, Cr P Webb, Cr Egerton-Warburton, Cr Bilney, Roger House

6 **BUSINESS ARISING**

6.1 CASHFLOWS

- Cashflow reports will be generated for Springhaven, Kodja Place, and the Shire Administration cost centres.
- A cashflow for 2024/2025 (cash in/cash out) will be commenced noting that some of the revenue streams included in 2023/2024 will not be available in 2024/2025.

6.2 2023-2024 BUDGET

- This year's budget has not included plant and machinery expenditure; in lieu \$360,000 has been allocated to an Information Communication Technology (ICT) upgrade.
- Labour costs – reduced numbers but wage increase across the board (5.8%) has resulted in a \$350,000 increase in total wage bill.
- Enterprise Bargaining Agreement negotiations – affected by move from Federal system to WA Industrial Relations Commission.
- Currently collecting Plant and Equipment hours to analyse/consider pushing out replacement timeframes.
- Pool – operations satisfactory, the chlorinator has recently been replaced.
- Long Term plans related to integrated planning are due this year.

COMMITTEE RECOMMENDATION

AR9/23 Moved Cr Bilney

Seconded Roger House

That it be recommended to Council that 2024/2025 cashflows be developed separately for the entire Shire organisation, Springhaven, and Black Cockatoo Café over the course of the next twelve months.

CARRIED 5/0

For: Cr Gale, Cr P Webb, Cr Egerton-Warburton, Cr Bilney, Roger House

The Manager Financial and Corporate Services left the meeting at 9.35am and returned at 9.38am.

7 **DECLARATIONS OF INTEREST**

Nil

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
- Business Continuity Plan Review
- Shire President's Vehicle Log Book

3rd Quarter (July – September)

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

4th Quarter (October – December)

- Committee Status Report
- Audit Report & Management Letter
- Annual Financial Report
- Annual Report
- Financial Management Review (each 3 years – 2018, 2021...)
- Risk, Legal Compliance & Internal Controls review (each 3 years – 2021, 2024...)
- Summary of Risk Management

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
2 November 2022	10.1 – Risk Management Update	Risk Management Framework, Risk Register and Key Organisational Risks Review.	To progress by September 2023	To be commenced
2 November 2022	11.2 – Financial Management Review	The recommendations and observations raised within the Report be reported back to the Audit and Risk Committee for monitoring.	FMR adopted by Council, issues currently being addressed by Manager Financial & Corporate Services	Ongoing
28 February 2023	Comment	Council to adopt and publish policies dealing with Communications and Attendance of Council members and the Chief Executive Officer at events.	To progress by July 2023	In progress
5 September 2023	Information Request	Roger House - Netball Courts costing (1/2 grant funded) figures – CEO/MFCS		
5 September 2023	Information Request	Cr P Webb - List of vehicles containing trackers – CEO		
5 September 2023	Information Request	Cr Gale - Expenditure - machinery maintenance and repairs – analyse to see if worthwhile upgrading or not – CEO/MFCS		
5 September 2023	10.1 - Documentation	Risk Assessment and Acceptance Criteria including Likelihood x Consequence Matrix (Risk Management Framework)	To be forwarded to Committee members	Attachment – 10.1.3
5 September 2023	13.1 - Information Request	CEO and MFCS to look into feasibility of reduction in insurance premiums if the Shire was to increase insurance excesses		
5 September 2023	Documentation	New Organisational Workforce Structure – CEO	To be forwarded to Committee members after announcement of same	

10 SUMMARY OF RISK MANAGEMENT

10.1 **RISK MANAGEMENT UPDATE**

Please refer to the following attachments:

- 10.1.1 Risk Dashboard Report – September 2023
- 10.1.2 Risk Actions Report – September 2023
- 10.1.3 Risk Assessment and Acceptance Criteria

10.2 **WORK HEALTH AND SAFETY**

The CEO provided an update on Work Health and Safety (WHS) matters –

- Currently seeking WHS representatives in order to meet the quota of management representatives/WHS representatives at WHS meetings and fulfil quorum requirements
- Currently have two active Workers Compensation claims

11 OFFICER REPORTS

11.1 INSURANCE POLICIES

AUTHOR	Jill Johnson – Manager Financial & Corporate Services
DATE	Tuesday, 29 August 2023
FILE NO	RM.REG.1
ATTACHMENT(S)	11.1.1 - Vehicle and Plant Register 11.1.2 - Property Register

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
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 2023/2024 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 2023/2024 financial year including the insurance provider, limit of liability and the cost of premium.

There has been an overall increase of 13.81% on last year; this is, however, lower than the predicted 15% forecast.

- LGIS Property has a scheme portfolio rate increase of 3%.
- LGIS Motor Vehicle Fleet has a minor rate increase due to 5yr claims loss ratio at 66% and a small uplift in total fleet value.
- Workcare has a minor increase from 2.75% to 3% due to 5yr claims loss ratio at 127% and minor lift in salaries.

Policy	2022/2023 Premium	2023/2024 Premium	Insurer	Liability	Interest Protected
LGIS Bushfire	\$36,775	\$52,605	Scheme	\$500k	Volunteer Bushfire members, medical expenses, loss of salary/wages and death benefits
LGIS Liability	\$40,920	\$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	\$4,428	\$4,198	Scheme	\$400k	Direct financial loss sustained by member
LGIS Property	\$122,431	\$114,555	Scheme	\$600m	Physical loss, destruction or damage to property including machinery breakdown and electronic equipment
LGIS Workcare	\$140,663	\$149,250	Scheme	\$500k	Workers Compensation and Injury Management including Journey Accident Cover
Corporate Travel	\$878	\$854	Scheme	\$10m	External Journey beyond 50km
Management Liability	\$40,025	\$38,136	Scheme	\$4.25m	Councillors and Officers Liability and Employment practices Liability
Marine Cargo	\$693	\$725	QBE	\$400k	All goods &/or interests belonging &/or appertaining whilst in transit by land, air, water and parcel post
Motor Vehicle	\$70,966	\$72,441	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	\$517	\$508	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	\$7,519	\$6,835	Vero Insurance	\$20m	Cover of Medical Practice lawsuits for Springhaven
TOTAL	\$465,815	\$481,027			

CONSULTATION

David Woods – Account Manager, LGIS

Grant Thompson – Chief Executive Officer

Jill Johnson – Manager Financial & Corporate Services

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/COMMITTEE RECOMMENDATION

AR10/23 Moved Cr P Webb

Seconded Cr Egerton-Warburton

That it be recommended to Council that the information regarding the levels of the Shire of Kojonup's insurance for the 2023/2024 financial year be noted.

CARRIED 5/0

For: Cr Gale, Cr P Webb, Cr Egerton-Warburton, Cr Bilney, Roger House

12 CEO UPDATES

Cr Radford entered the meeting at 10.25am.

Cr F Webb entered the meeting at 10.35am.

12.1 DRAFT RESPONSE TO INTERIM AUDIT LETTER

(see attached correspondence 12.1.1 – CEO to present on matters raised in correspondence)

The CEO discussed the findings contained in the Interim Audit Letter and the actions being taken to address identified issues.

12.2 BUDGET AND ANNUAL OPERATING PLAN UPDATE – PRESENTATION BY CEO

The CEO gave a summarised presentation of the 2023/2024 Annual Budget and an operating plan update.

12.3 JOURNAL ENTRY ISSUES RELATED TO PRIOR GRANT FUNDING - CEO

The CEO explained journal entry issues relating to prior grant funding and actions being taken to address those issues.

12.4 SPRINGHAVEN UPDATE - CEO

The CEO advised that the Shire will review possible aged care facility grant funding which may be available to grow Aged Care in Kojonup. The Shire has access to land that it may be able to leverage to attract capital.

Cr F Webb left the meeting at 10.50am and re-entered at 10.54am.

13 OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS

13.1 INSURANCE PREMIUMS

Cr Gale – request for research into higher insurance excesses to potentially result in reduced insurance premiums.

14 NEXT MEETING

The next meeting of the Audit and Risk Committee is scheduled to be held Tuesday, 7 November 2023 at 9:00am.


15 CLOSURE

There being no further business to discuss, the Chairman thanked members for their attendance and declared the meeting closed at 10.56am.

ATTACHMENTS (SEPARATE)

- 5.1 - Audit & Risk Committee Minutes 2 May 2023
- 10.1.1 - Risk Dashboard Report – September 2023
- 10.1.2 - Risk Actions Report – September 2023
- 10.1.3 – Risk Assessment and Acceptance Criteria
- 11.1.1 - Vehicle and Plant Register
- 11.1.2 - Property Register
- 12.1.1 – Draft Response to Interim Audit Letter

Confirmed as a true and correct record



Presiding Member

6 Feb 2024.
Date

SHIRE OF KOJONUP

Kojonup



One community, many choices

Audit and Risk Committee

Minutes

2 May 2023

TERMS OF REFERENCE

AUDIT AND 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 AN AUDIT AND RISK COMMITTEE MEETING
HELD ON 2 MAY 2023

TABLE OF CONTENTS

1	DECLARATION OF OPENING	4
2	ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE	4
3	PUBLIC QUESTION TIME	4
4	SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE	4
5	CONFIRMATION OF MINUTES	4
6	DECLARATIONS OF INTEREST	5
12	OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS	6
8	COMMITTEE TIMETABLE	7
9	COMMITTEE STATUS REPORT	8
10	SUMMARY OF RISK MANAGEMENT	9
11	OFFICER REPORTS	10
11.1	<i>ANNUAL FINANCIAL REPORT 2021/2022 AND GENERAL MEETING OF ELECTORS</i>	10
10	SUMMARY OF RISK MANAGEMENT cont...	12
11	OFFICER REPORTS cont...	12
11.2	<i>BUSINESS CONTINUITY AND DISASTER RECOVERY PLAN – ANNUAL REVIEW</i>	13
14	CLOSURE	15
15	ATTACHMENTS (SEPARATE)	16

MINUTES

1 DECLARATION OF OPENING

The Chairman declared the meeting open at 10.32am and alerted the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

2 ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE

MEMBERS

Cr Gale	Member (Chair)
Cr P Webb	Member
Cr Egerton-Warburton	Member
Cr Bilney	Member
Roger House	Community Member

OBSERVERS

Grant Thompson	Chief Executive Officer
Jill Johnson	Senior Finance Officer
Judy Stewart	Senior Administration Officer

Cr Radford	President (from 11.10am)
Cr Wieringa	(from 11.50am)
Cr Singh	(from 11.55am)

APOLOGIES

James Hope	Community Member
------------	------------------

3 PUBLIC QUESTION TIME

Nil

4 SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

5 CONFIRMATION OF MINUTES

Audit and Risk Committee Meeting held 28 February 2023 ([Attachment 5.1](#))

OFFICER RECOMMENDATION/COMMITTEE DECISION

AR3/23 Moved Cr Bilney

Seconded Cr Egerton-Warburton

That the minutes of an Audit and Risk Committee Meeting held on 28 February 2023 be confirmed as a true and accurate record.

CARRIED UNANIMOUSLY 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 and Risk Committee (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 and Risk Committee;
- Management's own recommendations for improvement in key areas.

Jill Johnson, Senior Finance Officer (SFO), presented to the Committee. The following items were discussed:

- Rates - Fourth 2022/2023 instalment was due in March 2023.
- Historical outstanding rates have been followed up with reminder notices; this action will be pursued further.

Cr Bilney left the meeting at 10.45am and returned at 10.46am.

- IT Systems upgrade

The current software system is still largely paper based – systems improvement has the ability to considerably enhance efficiencies across all areas including finance, human resources, customer service, rates, and payroll. The current payroll system, in particular, is very manual/data entry intensive and contemporary software options being considered within the IT upgrade anticipated for the 2023/2024 financial year offer considerably improved efficiencies in this area.

A Request for Tender will be going out shortly for a managed IT service and replacement of the current server, hardware and software.

Timeframe of six to eight months to implement a new Enterprise Resource Planning (ERP) system that will be an end to end transactional system. The new ERP system is expected to be more effective in reporting and identifying financial trends e.g.; inflation impact, areas of increased expenditure.

- Cashflow – regular reporting

Regular cashflow position reporting is in the early stages of formation to enable better understanding and accuracy relating to money in and money out at any given time.

Cr Radford entered the meeting at 11.10am as an observer.

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

- **Plant and Equipment**
The Chief Executive Officer (CEO) is requested to research, later in the year, the quantity of/requirement for plant and equipment, looking particularly at productivity/grader use, redundant usage, and back up for maintenance and breakdowns. \$250,000 is being retained in the recently renamed Emergency Plant Repair and Replacement Reserve (previously Plant and Equipment Reserve). It is currently difficult to source trained or experienced grader drivers; training must be conducted by registered training organisations.
- **Oversized Vehicles – Blackwood Road (Kojonup District High School precinct)**
The CEO will contact Main Roads WA to ask for solutions to the risk posed by people passing oversized vehicles on Blackwood Road in the Kojonup District High School precinct where kerbing prevents vehicles moving off the road to allow passing to occur safely.
- **Local Emergency Management Committee**

COMMITTEE RECOMMENDATION

AR4/23 Moved Cr Gale

Seconded Cr Bilney

That it be recommended to Council that Council encourages the Local Emergency Management Committee to approach the Shires of Denmark and Jerramungup to share their ideas and advice on community recovery following those Shires' recent bush fire disasters.

Roger House advised that the Kojonup brigades met with Katanning brigades, for learning purposes, following the last big fire in the Shire of Katanning.

8 COMMITTEE TIMETABLE

As a guide and subject to availability, each Audit and 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
- Business Continuity Plan Review
- Shire President's Vehicle Log Book

3rd Quarter (July – September)

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

4th Quarter (October – December)

- Committee Status Report
- Audit Report & Management Letter
- Annual Financial Report
- Annual Report
- Financial Management Review (each 3 years – 2018, 2021...)
- Risk, Legal Compliance & Internal Controls review (each 3 years – 2021, 2024...)
- Summary of Risk Management

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
2 November 2022	10.1 – Risk Management Update	Risk Management Framework, Risk Register and Key Organisational Risks Review.	To progress by September 2023	To be commenced
2 November 2022	11.2 – Financial Management Review	The recommendations and observations raised within the Report be reported back to the Audit and Risk Committee for monitoring.	FMR adopted by Council, issues currently being addressed with new SFO.	Ongoing
2 November 2022	12 - Other	Shire officers to investigate and report to the committee how the Complex Playground expenditure item was missed in the budget process.	<i>It has been established that this is likely to have been a reconciliation issue associated with end-of-year process. The CEO will put controls into place to assist in preventing this occurrence in the future.</i>	Ongoing
28 February 2023	Comment	Council to adopt and publish a policy dealing with attendance of Council members and the Chief Executive Officer at events.	To progress by July 2023	To be commenced

10 SUMMARY OF RISK MANAGEMENT

10.1 RISK MANAGEMENT UPDATE

Please refer to the following attachments:

- 10.1.1 Risk Dashboard Report – May 2023
- 10.1.2 Risk Actions Report – May 2023

Cr Wieringa entered the meeting at 11.50am as an observer.

Cr Singh entered the meeting at 11.55am as an observer.

UNCONFIRMED

11 OFFICER REPORTS

11.1 ANNUAL FINANCIAL REPORT 2021/2022 AND GENERAL MEETING OF ELECTORS

AUTHOR	Jill Johnson – Senior Finance Officer
DATE	Wednesday, 26 April 2023
FILE NO	FM.AUD.2/FM.FNR.1
ATTACHMENT(S)	11.1.1 - Annual Financial Report 2021/2022 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 2021/2022 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 of Kojonup’s (Shire) activities for the financial year and is an integral part of the accountability principles established for local governments in Western Australia.

COMMENT

The Audit Report and Annual Financial Report both form part of the Annual Report which will be considered by the Council at its 20 June 2023 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 20 June 2023 and 8 August 2023. 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, 25 July 2023. 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:

Nil

Moderate Matters Raised:

Contained within the 2021/2022 Audit Report were three matters identified as minor by the Auditor. These matters raised by the Auditor were as follows:

1. Review of Payroll Processing and Reporting
2. General Journal Review
3. Purchasing Policy – Tenders

Minor Matters Raised:

Contained within the 2021/2022 Audit Report were two matters identified as minor by the Auditor. These matters raised by the Auditor were as follows:

1. Pool Receipts Reconciliation
2. Related Party Declarations

The Asset Renewal Funding Ratio was not reported.

The Asset Renewal Funding Ratio for the year ended 30 June 2022 has not been included in the financial report as required by regulation 50(1)(c) of the Local Government (Financial Management) Regulations 1996.

CONSULTATION

Auditors – Lincolns Accountants, Albany
The Office of the Auditor General

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 2022. 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

That the Audit and Risk Committee recommends to Council that:

- 1) the 2021/2022 Annual Financial Report be adopted; and
- 2) the Chief Executive Officer forward a copy of this Audit and Risk Committee and the Council agenda items to the Minister for Local Government and places them on the Shire of Kojonup website in accordance with Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*.

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION

AR5/23 Moved Cr Bilney

Seconded Roger House

That the Audit and Risk Committee recommends to Council that:

- 1) the 2021/2022 Annual Financial Report be adopted;
- 2) the Chief Executive Officer forward a copy of this Audit and Risk Committee and the Council agenda items to the Minister for Local Government and places them on the Shire of Kojonup website in accordance with Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*; and
- 3) That Council conducts its Annual Electors Meeting for the 2021/2022 financial year on 25 July 2023.

CARRIED 5/0

COMMITTEE RECOMMENDATION

AR6/23 Moved Cr Bilney

Seconded Roger House

That the Audit and Risk Committee recommends to Council that Council forwards correspondence to the Office of the Auditor General (OAG) highlighting that the timeframe of management audit response from the OAG is not enabling legislated requirements to be met by the Shire of Kojonup.

CARRIED 5/0

10 SUMMARY OF RISK MANAGEMENT cont...

10.2 **WORK HEALTH AND SAFETY**

- Work Health and Safety representatives have been re-elected as required.
- The CEO is progressing the improvement and development of safety values across the organisation.

11 OFFICER REPORTS cont...

11.2 BUSINESS CONTINUITY AND DISASTER RECOVERY PLAN – ANNUAL REVIEW

AUTHOR	Judy Stewart – Senior Administration Officer
DATE	Wednesday, 26 April 2023
FILE NO	CM.PLN.1; RM.POL.1
ATTACHMENT(S)	<p>11.2.1 – Business Continuity and Disaster Recovery Plan (BCDRP) September 2021 (showing changes)</p> <p>11.2.2 – BCDRP May 2023 (clean copy)</p> <p>11.2.3 – UNDER SEPARATE COVER BCDRP Addendum - COVID-19 Pandemic Response Plan 2021 (showing changes)</p> <p>11.2.4 – BCDRP Addendum – Pandemic Response Plan 2023 (clean copy)</p>

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
Key Pillar	Community Outcomes	Corporate Actions
KP3 - 3 Performance	<p>3.1 – Be a continually engaged and strategic community which leads and organises throughout the entire stakeholder group</p> <p>3.4 – Be organised and transparent in our financial management</p>	Delivered Activity – Provision of Risk Management processes and systems

DECLARATION OF INTEREST

Nil

SUMMARY

To seek Committee comment of a reviewed and updated Business Continuity and Disaster Recovery Plan including a Pandemic Response Plan.

BACKGROUND

The Council last reviewed its Business Continuity and Disaster Recovery Plan (Plan) in September 2021.

COMMENT

A Business Continuity and Disaster Recovery Plan, including a Pandemic Response Plan, provides guidance at a time when an organisation may be under considerable duress following a disaster that has affected, or in the event of a pandemic continues for some time to affect, the ability to provide essential or required services. Such a Plan identifies priorities and the resources required to return services in as quick and efficient manner as possible or to guide the organisation through a sustained event, aiming to minimise negative impact. Due to the upheaval that may be caused by such events, including dealing with the confusion that may accompany them, a well thought out Plan containing current, up to date information is a vital resource.

Changes to the existing Plan are tracked and shown in red font in the first attachment.

CONSULTATION

Chief Executive Officer
Manager Works and Services
Manager Regulatory Services
Manager Springhaven Lodge
Regulatory Services Administration Officer

STATUTORY REQUIREMENTS

Local Government Act (1995): s 5.56. Planning for the future

- (1) A local government is to plan for the future of the district.
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

POLICY IMPLICATIONS

The Plan is completed in accordance with Council's Risk Management Policy 2.3.5 and Business Continuity Policy 2.3.6.

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

The Plan represents part of the Shire's Risk Management documentation. It is vital, from a business continuity and disaster recovery perspective, that details within such a Plan are as current as possible and regular reviews are undertaken.

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION

AR7/23 Moved Cr Bilney

Seconded Roger House

That it be recommended to Council that the updated Business Continuity and Disaster Recovery Plan April 2023, including the Pandemic Response Plan 2023, as presented, be adopted.

CARRIED UNANIMOUSLY 5/0

13 **NEXT MEETING**

The next meeting of the Audit and Risk Committee is scheduled to be held Tuesday, 1 August 2023 at 9:00am.

14 **CLOSURE**

There being no further business to discuss, the Chairman thanked members for their attendance and declared the meeting closed at 12.02pm.

UNCONFIRMED

15 **ATTACHMENTS (SEPARATE)**

5.1 - Audit and Risk Committee Minutes 28 February 2023

10.1.1 - Risk Dashboard Report – May 2023

10.1.2 - Risk Actions Report – May 2023

11.1.1 – Annual Financial Report 2021/2022

11.1.2 – Auditor’s Management Letter

11.2.1 – Business Continuity and Disaster Recovery Plan (BCDRP) September 2021 (showing changes)

11.2.2 - BCDRP May 2023 (clean copy)

UNDER SEPARATE COVER

11.2.3 - BCDRP Addendum - COVID-19 Pandemic Response Plan 2021 (showing changes)

11.2.4 – BCDRP Addendum – Pandemic Response Plan 2023 (clean copy)

UNCONFIRMED

Appendix A – Risk Assessment and Acceptance Criteria

Shire of Kojonup Measures of Consequence										
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment	Project TIME	Project COST	
Insignificant (1)	Near miss Minor first aid injuries	Less than \$10,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential damage	Contained, reversible impact managed by on site response	Exceeds deadline by 10% of project timeline	Exceeds project budget by 10%	
Minor (2)	Medical type injuries	\$10,001 - \$100,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response	Exceeds deadline by 15% of project timeline	Exceeds project budget by 15%	
Moderate (3)	Lost time injury <30 days	\$100,001 - \$500,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies	Exceeds deadline by 20% of project timeline	Exceeds project budget by 20%	
Major (4)	Lost time injury >30 days	\$500,001 - \$1,000,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies	Exceeds deadline by 25% of project timeline	Exceeds project budget by 25%	
Catastrophic (5)	Fatality, permanent disability	More than \$1,000,000	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact	Exceeds deadline by 30% of project timeline	Exceeds project budget by 30%	

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

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

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Manager/CEO
EXTREME	Unacceptable	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO/Council

Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is <u>little</u> scope for improvement.	Processes (Controls) operating as intended and aligned to Policies/ Procedures. Subject to ongoing monitoring, Reviewed and tested regularly.
Adequate	There is <u>some</u> scope for improvement.	Processes (Controls) generally operating as intended; however, inadequacies exist. Nil or limited monitoring. Reviewed and tested, but not regularly.
Inadequate	There is a <u>need</u> for improvement or action.	Processes (Controls) not operating as intended. Processes (Controls) do not exist or are not being complied with. Have not been reviewed or tested for some time.

Shire of Kojonup Risk Dashboard Report September 2023

<u>Asset Sustainability Practices</u>		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Restrict access to non-compliant/damaged/dangerous buildings until the future of these facilities is determined.	May-22	MRS	
Risk Assessment on Showgrounds	May-22	CEO	

<u>Business & Community Disruption</u>		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Review and test LEMA Plan	Apr-22	MRS	
Commence annual building inspections	Mar-22	MRS	
Draft Bushfire Risk Management Plan - progressing	Dec-23	MRS	

<u>Failure to Fulfil Compliance Requirements (Statutory, Regulatory)</u>		Risk	Control
		Low	Adequate
Current Actions	Due Date	Responsibility	

<u>Document Management Processes</u>		Risk	Control
		Low	Adequate
Current Actions	Due Date	Responsibility	
Formation of Position Descriptions for volunteers - progressing	Apr-22	CEO	

<u>Employment Practices</u>		Risk	Control
		High	Adequate
Current Actions	Due Date	Responsibility	
Formalise exit interview procedure - template for review	Apr-22	CEO	
Finalise EBA - M Fitzgerald, on behalf of Council, is following up with the ASU week commencing 3 March 2020	Dec-23	CEO	

<u>Engagement practices</u>		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Review and assess Community Engagement Strategy and Plan	31/04/2023	CEO	

<u>Environment Management</u>		Risk	Control
		Low	Adequate
Current Actions	Due Date	Responsibility	

<u>Errors, Omissions and Delays</u>		Risk	Control
		Low	Adequate
Current Actions	Due Date	Responsibility	
Implement a formal peer review process	Dec-23	CEO	

<u>External Theft and Fraud (inc. Cyber Crime)</u>		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Fobs security improvements for administration building - fob quotes requested	Dec-23	CEO	
Update fixed assets record (RAMM) to include Parks, Reserves, street furniture and signage and drainage infrastructure	Apr-22	MWS	

<u>Management of Facilities, Venues and Events</u>		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Draft improved Events planning process guidelines (including Planning Approvals, risk assessments, event management plans, food safety at stalls etc) - progressing	Jun-22	MRS	
Develop post event procedures and event evaluation debrief - progressing	Mar-22	MRS	
Develop Lease agreements register for all Shire facilities - progressing community hall agreements, sporting group agreements	Jul-23	CEO	
Community education re public events on private property - progressing	Jul-23	MRS	
Annual tenancy inspections for staff and public housing - scheduled & notice in writing	Mar-22	MRS	

<u>IT, Communication Systems and Infrastructure</u>		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Add additional generator input points (Admin building)	Jul-23	MRS	
Negotiate Service level agreement with Vendors - IT	Jun-22	CEO	

<u>Misconduct</u>		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Implement user-friendly stock control and reconciliation (fuel) procedure - FO to work with Depot	Jul-22	CEO	

<u>Project/Change Management</u>		Risk	Control
		High	Adequate
Current Actions	Due Date	Responsibility	
Implement formal project management guidelines	May-22	CEO	

<u>Safety and Security Practices</u>		Risk	Control
		High	Adequate
Current Actions	Due Date	Responsibility	
Conduct annual evacuation drill at all facilities	Apr-23	CEO	

<u>Supplier and Contract Management</u>		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	

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) BMC started inspections (2022) but not recorded on spreadsheet.
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. Underway. Aligns to new Systems, implementation by end of Calendar year 202. New SFO will be SPA.
Implement user-friendly stock control and reconciliation (fuel) procedure	12	Jul-22	CEO/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.

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. Handbook completed with November 2022 updates. Completed.
Finalise EBA	5	Dec-23	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. Underway - delays with implementation of WAIRC, EBA negotiations forecast late 202. CEO discussed timeline with ASU (Union), back end of year. ASU distracted by other areas of local government, CEO expecting to be approached with timeframe soon.
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. Annual inspections now scheduled pre-budget (March) each year - No buildings

Risk assessment of Showgrounds	1	Dec-23	CEO	LGIS assessment completed. Budget for consultant - existing or move - community/stakeholder views. Need to review Showground report
MOU for Community Halls - together with previous	1	Jul-23	CEO	Community Halls management - draft MOU with CEO/MCCS Governance issue. <i>Ongoing.</i>
Review and test LEIMA Plan	2	Apr-22	MRS	Plan to be tested asap Done, approved and endorsed.
Develop post event procedures and event evaluation debrief - together with previous - end to end process for event management	10	Mar-22	MRS	Progressing - In process
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 Inspections done but not captured on spreadsheet Annual inspections occurring

Develop Lease agreements register for all Shire facilities - progressing community hall agreements, sporting group agreements. Governance issue	10	Jul-23	CEO	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. List being compiled CEO auditing currently Documents to be completed July 2023. <i>Ongoing.</i>
Negotiate Service level agreement with Vendors.	11	Jun-22	CEO	Ramped Technology. New licencing agreement due in April 2023, CEO investigating preferred vendors to replace hardware, architecture and software requirements for the Shire. Request for Proposal being developed; to be advertised shortly. RFP documentation drafted and finalised, will be advertised first two weeks of May. <i>CEO has discussed risks with Ramped. Request for Proposal drafted for managed services and cyber security and expected to be advertised in September.</i>
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. Lincant traders - Done new events application with all
Community education re public events on private property - together	10	Mar-22	MRS	Progressing - In process
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. Biannual inspections take plac. Project Management body of knowledge being rolled out in new Corporate Business Plan and aligned to structural changes July 1st 2023. <i>Project Manager contracted, new structure rolling out as of 19 May 2023. CEO can provide verbal presentation at meeting.</i>

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 Ongoing. <i>Needs scheduling</i>	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 Ongoing This is a benchmarking exercise Shire Vs Shire. CEO to progress early 2024 after 6 months of SCP
Fobs security improvements for administration building	9	Dec-23	CEO	Fob quotes requested. Whole of Security review to commence 1st half of 2022. Monitor through security review. Security review deferred to late 2023 in line with holistic technology review. CCTV Grants being applied for now, initial high level concept only.	Review and assess Community Engagement Strategy and Plan	6	Apr-23	CEO	Organisation wide, Community engagement is tied to the new strategic plan rollout and actions from the operating plan. SCP to be rolled out in April. Stakeholder Engagement Plan being formulated (CEO) in readiness for July roll out of new Community Business Plan. <i>Completed and rolled out with new budget 1st September.</i>
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. Status. <i>New TO and WAO to receive training via WALGA/Roadwise TBC to enable road data to be updated.</i>	Draft Bush Fire Risk Management Plan	2	Dec-23	MRS	Bushfire Planning and Risk Coordinator BPRC employed to commence undertaking assessments and mitigation planning. Done by BFRP Coordinator and sent to DFES. <i>Kojonup Plan drafted and under review by DFES. Awaiting DFES feedback.</i>
Add additional generator input points (Admin building)	11	Jul-23	MRS	To be arranged. Generator on a trailer? Link to LEIMA Looking for funding Still in progress - no money in budget					

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

1. Vehicles usually or exclusively used for carrying dangerous goods (DG) should be clearly identified from the drop down in Column H
2. Vehicles with mobile telephone, two way radio, facsimile or similar equipment (EA) fitted should be clearly identified by selecting from the drop down in Column H
3. Vehicles with both DG and EA should be clearly identified by selecting the drop down in Column H
4. Identify any vehicles that runs solely on electric, hydrogen, LPG, or CNG in Column G
5. If the registered owner is not the Member in your protection policy, provide details.

LGIS REF	ASSET NO	PLANT NO	DESCRIPTION & MAKE OF VEHICLE	TYPE OF VEHICLE (Select from drop down)	PURPOSE/ USE (Select from drop down)	Type of Fuel (other than Petrol, Diesel & Hybrids)	DG EA
12		P25018	All Motor Body Builder Pig Trailer				
			All Motor Rockwheeler Semitrailer 2021				
13		P25019	Allmotor Body Builders Dolly				
14		P25020	BGC Trailer				
15		P25021	Boxtop Trailer (Bushfire)				
16	PE0464	P25022	Boxtop Trailer (Bushfire)				
17		P25023	Boxtop Trailer (Bushfire)				
19		P35007	Boxtop Trailer (Bushfire)				
20		P35008	Boxtop Trailer (Bushfire)				
21		P0247	Boxtop Trailer (Bushfire)				
22		P0242	Boxtop Trailer (Bushfire)				
23			Boxtop Trailer (Bushfire)				
24			Boxtop Trailer (Bushfire)				
25			Boxtop Trailer (Bushfire)				
26			Can-Am Defender HD8 DPS SSV 2016				
27			Caterpillar 305E2 Mini Excavator				
28			Caterpillar Front End Loader				EA
29			Caterpillar Grader 12MT				EA
			Catepillar Grader 2021				
30			Caterpillar Roller				EA
32			Caterpillar Roller				EA
33			Caterpillar Steel Roller				

34		P27004	Caterpillart Skid Steer 259D3 2019				
35		P35006	Colorado 4x4 LS Dual Cab Auto				
36		P0249	Caterpillar 2020 924KCL2				
37		P27007	Custom Made Boxtop Trailer				
38		P27008	Duraquip skid mounted Water Tanker 12000L				
40		P0250	Duraquip Water Tanker				
41		P28006	Hino - 4.5T Truck - Garden Sprayers				EA
42		P28007	Hino TTop 2017				EA
43		P15004	Hino 300 series 921 Xxlong Auto crew				EA
44		P15005	Hino 700 Series 2017				EA
45		P28008	Hino 700 Series 2017 (KO 122)				EA
46		P29004	Hino 700 Series 2019				EA
47	PE0461	P17003	Hino Prime Mover 2018				EA
48		P11203	Hino Tip Truck				EA
49		P11025	Holden Equinox				
50		P11204	Holden Equinox				
51		P11019	Howard Porter Side Tipping Dog Trailer & Dolly				
52		P11020	Isuzu FireTD – Year 1999				EA
53		P11022	ISUZU WHITE PRIME MOVER 2010				EA
56		P22002	Izusu NLR Tri-Tipper				EA
			Isuzu MU-X 2021				
			Isuzu MU-X 2021				
57		P18006	John Deere Mower				
			John Deere Tractor 2022				
58		P31001	KIA Carnival EX SWB Auto 2.7L V6				
			Kubota 15HP Zero Turn Mower with Grass Catcher				
59		P31002	Loadstar Boxtop 2015				
60		P34037	Loadstar Trailer				
62		P34064	Mini Moke & Carriages				
			Mitsubishi Outlander 2022				
65		P34063	Mitsubishi Pajero				
66		P34062	Mitsubishi Rosa Bus				
68			Mobile Air Compressor				
69			Mobile Fuel Tanker Trailer				
70		P29003	Multi Media Trailer				
72		P25013	Muradup Fire Truck				EA
73		P25012	Roadswest Low Loader				
74		PO248	Sewerjetter Ranger R550D				
75		P27006	Skid Steer Trailer				

76		P35019	Tandem Axle Side Tipping Trailer - Allroad Motor Body Builders			
77		P19003	Toyota Hi-Ace Van			
			Toyota Hilux 2022			
78		P35022	Toyota Hilux Ute			
		P11023	Toyota Prado			
79		P35023	Train & Carriages			
1		P30005	1982 Volvo Bus			
2		P30006	2012 Allroads Tandem Axle Dolly			
3	PE0459	P30007	2015 Caterpillar 2.5 Tonne Diesel Forklift			
4		P26003	2015 Isuzu FSS600			EA
5		P35010	2016 Caterpillar Grader 12M Grader			EA
6		P26002	2019 Caterpillar Grader 0012			EA
7		P36002	320DLQ Hydraulic CAT Excavator			EA
8		P36003	4 x 4 Cr/Cab Holden Colarado			EA
9		P36004	4 x 4 Cr/Cab Holden Colarado			EA
10		P25016	4 x 4 Space Cab Holden Colarado			EA
11		P25017	8"x5" Tandem Trailer			
			Miscellaneous Equipment and Attachments			
			Bushfire/brigade member vehicles (up to \$1,000,000)			

TOTAL DECLARED VALUE

MAXIMUM LIMIT OF LIABILITY

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

SECTION 2

Third Party Liability

Premium Calculation

IUP

TER 2023/2024

04/2023

DD OF PROTECTION

ET value for Council's assets.

ppropriate.

Estimated maximum carrying capacity (Litres)	Type of DG	Dry Hire	Driving Learning Programs	ENGINE NUMBER	YEAR OF FIRST REGISTRATION	VIN	REGO	DECLARED VALUE	CONTRIBUTION
				6T9T25WA1E04WX008			1TPC362	\$ 52,000	\$ 536.03
				6K9TANSEMMA294001			1TWC603	\$ 98,343	\$ 1,013.74
							1TOG 863	\$ 24,302	\$ 250.51
							KO 5830	\$ 1,000	\$ 10.31
							1TER 728	\$ 669	\$ 6.90
							1TER 737	\$ 669	\$ 6.90
							1TER 735	\$ 669	\$ 6.90
							1TER 736	\$ 669	\$ 6.90
							1TER 731	\$ 669	\$ 6.90
							1TER 729	\$ 669	\$ 6.90
							1TER 730	\$ 669	\$ 6.90
							1TER 734	\$ 669	\$ 6.90
							1TER 733	\$ 699	\$ 7.21
							1TER 738	\$ 669	\$ 6.90
				M1200267			KO11743	\$ 25,000	\$ 257.70
				CAT0305EKH5M01803			KO8423	\$ 94,250	\$ 971.55
				C8N11296			KO291	\$ 306,388	\$ 3,158.30
				G9G01583			KO007	\$ 333,500	\$ 3,437.78
							KO000	\$ 403,739	\$ 4,161.81
							KO917	\$ 204,500	\$ 2,108.02
							KO170	\$ 204,500	\$ 2,108.02
				CAT0CS76HCYX01004			KO11612	\$ 139,500	\$ 1,437.99

			CAT0259DAMC900517		KO736	\$	95,430	\$	983.71
			FX3G170751194		KO525	\$	40,569	\$	418.19
			CAT0924KTKW402577		KO240	\$	294,250	\$	3,033.18
					1TOK 585	\$	7,922	\$	81.66
						\$	34,257	\$	353.13
			6K9DURATMEG112053		1TQA893	\$	72,524	\$	747.59
			JHHXDJ2H70K013034		KO470	\$	70,458	\$	726.29
			N04CUS35473		KO054	\$	71,115	\$	733.07
			J05EUJ11026		KO540	\$	84,128	\$	867.21
			E13CVG10833			\$	238,350	\$	2,456.95
			E13CVG10827		KO122	\$	238,350	\$	2,456.95
			E13CVG20467		KO8926	\$	226,416	\$	2,333.94
			E13CVG20310		KO134	\$	200,860	\$	2,070.50
			JHHUCS0H00K019126		KO571	\$	53,000	\$	546.33
			T21800028hOGX607LTG		KO662	\$	30,256	\$	311.88
			T218248HOGX0571		38KO	\$	28,483	\$	293.61
					1TFN570	\$	50,000	\$	515.41
			GHHI286784		1DCF738	\$	160,000	\$	1,649.31
			6HK1413000		KO921	\$	140,000	\$	1,443.14
			4JJ13P8036		KO524	\$	64,257	\$	662.37
			T003278		KO914	\$	46,374	\$	478.03
			T013595		KO784	\$	46,374	\$	478.03
			1TC1445DJDT131013		KO582	\$	35,000	\$	360.79
					1HQB307	\$	69,390	\$	715.28
			KNAMB752386205312		65KO	\$	20,000	\$	206.16
			KBGGDAC0EM6J41062		KO006	\$	15,520	\$	159.98
					1TQJ322	\$	1,000	\$	10.31
			Chasis 6A5T20A1000000057		1TKT707	\$	990	\$	10.21
						\$	10,000	\$	103.08
			JMFXTGM4WNZ001861		KO5	\$	34,768	\$	358.39
			4N15UDY1943		1KO	\$	42,671	\$	439.86
			4D32H85346		KO095	\$	45,000	\$	463.87
					KO. 5969	\$	3,000	\$	30.92
					KO.5686	\$	1,000	\$	10.31
					KO10555	\$	30,000	\$	309.25
			4HK1755281		1DKK079	\$	250,000	\$	2,577.04
			6T9T25WA1D0ADN165		1TOR705	\$	100,000	\$	1,030.82
					KO10536	\$	79,977	\$	824.42
					BY80148	\$	7,000	\$	72.16

			6T9T25WA1C04WX009			1TNB660	\$	80,000	\$	824.65
			JTFHX02P700109099			KO1022	\$	36,700	\$	378.31
			MR0KA3CD001273005			KO10	\$	55,998	\$	577.24
			2GD4016211			K016	\$	42,000	\$	432.94
			JTEBR3FJ10K220733			2KO	\$	77,497	\$	798.85
							\$	30,000	\$	309.25
			THDC10044524884			1DBK105	\$	22,000	\$	226.78
			6T9T23WA1C04WX011			1TNL804	\$	24,248	\$	249.95
			CT18C85682			KO11777	\$	31,361	\$	323.27
			4HK1346228			1GFG819	\$	357,877	\$	3,689.06
			CAT0012MEB9200472			KO107	\$	338,585	\$	3,490.19
			CAT0012MJB201063			KO368	\$	355,000	\$	3,659.40
			GDC36014			KO891	\$	269,136	\$	2,774.30
			LWING183101155			KO2	\$	44,912	\$	462.96
			LWING183181265			KO118	\$	43,022	\$	443.48
			LWING190031110			KO528	\$	50,215	\$	517.63
			VIN6A5T2032000000038			1TED612	\$	1,000	\$	10.31
									\$	-
							\$	90,000	\$	927.74
							\$	-	\$	1,500.00
							\$	6,881,982.33	\$	72,440.68
							\$	4,500,000		
							\$	35,000,000		

1.031%



PLEASE NOTE - this row is for LGIS use only																
DETAILS				LOCATION				VALUES								
Council Name	Asset no	Asset Type	Description	Street No	Street Name	Suburb/Town	Geocode	BUILDING (\$)	REMOVAL OF DEBRIS (\$)	EXTRA COST OF REINSTATEMENT (\$)	PROFESSIONAL FEES (\$)	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	\$ 80,000		\$ 5,230,000.00	\$ 8,829.55	
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				\$ 500,000	\$ 80,000	\$ 4,060,000.00	\$ 6,854.30	
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	\$ 165.45	
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	-33.834922/117.161.538	\$ 750,000						\$ 10,000	\$ 760,000.00	\$ 1,283.07
KOJONUP		Other	R S L Hall - Stone & tile clad hall on concrete footings with timber & concrete floors & attached toilets. - , Location Townsite		Spencer St	Kojonup	-33.836642/117160492	\$ 980,000						\$ 20,000	\$ 1,000,000.00	\$ 1,688.25
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	-33830051/117153288	\$ 4,580,000						\$ 420,000	\$ 5,000,000.00	\$ 8,441.25
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	\$ 412.78
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	\$ 440.63
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	\$ 464.27
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	\$ 450.76
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	\$ 447.39
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	\$ 430.50
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	\$ 420.37
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	\$ 688.81
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	\$ 763.09
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	\$ 712.44
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	\$ 638.16
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	\$ 638.16
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	\$ 695.56
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	\$ 479.46
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	\$ 661.79
KOJONUP		Residential	3 Bedroom, 2 bathroom free standing Unit and 2 Bedroom, 1 Bathroom Unit	12	Elverd St	Kojonup		\$ 855,000						\$ -	\$ 855,000.00	\$ 1,443.45
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	\$ 6,246.53
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	\$ 265.90
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	\$ 69.22
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	\$ 167.52
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	-33.838950/117155999	\$ 358,313						\$ -	\$ 358,313.00	\$ 604.92
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	\$ 352.00
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	\$ 240.58
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	\$ 145.19
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	\$ 617.06			
KOJONUP		Warehouse/Storage Facility	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	\$ 410.24			
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	\$ 47.27			
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	\$ 45.58			
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	\$ 732.70			
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	\$ 174.73			
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	\$ 141.81			
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	\$ 30.39			
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	\$ 50.65			
KOJONUP		Other	WR Bilney Arena - Post & rail fencing. - Includes perimeter fencing, Location Showgrounds		Blackwood Rd	Kojonup	-33.841713/117.141904	\$ 49,613			\$ -	\$ 49,613.00	\$ 83.76			
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	\$ 106.36			
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	\$ 2,127.20			
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	\$ 465.96			
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	\$ 567.25			
KOJONUP		Works Depot	Fire Shed - Kojonup (Located at Shire Depot Site)		Blackwood Rd	Kojonup	-33.838013/117.152955	\$ 38,000			\$ -	\$ 38,000.00	\$ 64.15			
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	\$ 22.79			
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	\$ 51.49			
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	\$ 72.59			



PLEASE NOTE - this row is for LGIS use only

Council Name	Asset no	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		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	\$ 33.77
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	-33.832235/117.160012	\$ 292,000					\$ 20,000	\$ 312,000.00	\$ 526.73
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	\$ 276.03
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	\$ 53.18
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	\$ 3,993.13
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	-33.837185/117.156919	\$ 99,225						\$ 99,225.00	\$ 167.52
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	\$ 1,345.54
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	\$ 148.57
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	-33.766709/117.139388	\$ 56,000					\$ 3,000	\$ 59,000.00	\$ 99.61
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	\$ 493.24
KOJONUP		Park/Reserve/Playgrounds	Toilet Block - Stone, 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	\$ 265.90
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	\$ 335.03
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	\$ 297.81
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	\$ 661.79
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	\$ 308.95
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	\$ 38.83
KOJONUP		Stockyard/Saleyard/Animal Management	Stock Pens - Steel sheep yards with concrete loading ramps. - , Location Saleyards		Blackwood Rd	Kojonup	-33.837505/117.148964	\$ 231,525						\$ 231,525.00	\$ 390.87
KOJONUP		Stockyard/Saleyard/Animal Management	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	\$ 186.13
KOJONUP		Park/Reserve/Playgrounds	Railway Station - Jarrah weatherboard & tile clad railway station on timber footings with timber floors. - , Location Railway Station		Benn Pde	Kojonup	-33.837059/117.158019	\$ 324,000						\$ 324,000.00	\$ 546.99
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	\$ 94.54
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	\$ 724.26
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	\$ 705.69
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	\$ 138.44
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	\$ 160.38
KOJONUP		Other	Water Tank - Concrete water tank. - , Location Muradup Rubbish Tip		Blackwood Rd	Muradup	-33.845381/116.980477	\$ 25,358						\$ 25,358.00	\$ 42.81
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	\$ 111.68
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	\$ 212.72
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	\$ 34.61
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	\$ 179.80
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 & cafe., Location The Kodja Place		Albany Hwy	Kojonup	-33.838668/117.160986	\$ 3,820,000					\$ 250,000	\$ 4,070,000.00	\$ 6,871.18
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	\$ 148.90
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	\$ 65.15
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	\$ 1,333.72
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	\$ 148.57
KOJONUP		Other	Hall - Timber framed jarrah weatherboard & iron clad hall on timber footings with timber floors. - , Location Boscabel Indemnity Value Only		Chittenu Rd	Boscabel	-33.662089/117.059846	\$ 29,768						\$ 29,768.00	\$ 50.26
KOJONUP		Other	Toilet Block - Brick & iron clad skillion roofed toilet block on concrete footings & slab. - , Location Boscabel Hall Indemnity Value Only		Chittenu Rd	Boscabel	-33.662098/117.060098	\$ 7,718						\$ 7,718.00	\$ 13.03
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	\$ 270.96
KOJONUP		Sporting Facility	Improvements - Reticulation, flood lighting & fencing. - , Location Hockey Field		Benn Pde	Kojonup	-33.837073/117.155226	\$ 93,713						\$ 93,713.00	\$ 158.21
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	\$ 212.72
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	\$ 46.43
KOJONUP		Bridge	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	\$ 2,194.73
KOJONUP		Bridge	Traffic Bridge #4309 Old Kojonup Road - Timber framed bridge with timber piles, stringers, concrete deck/roadway & steel crash barriers.					\$ -					\$ 1,800,000	\$ 1,800,000.00	\$ 3,038.85
KOJONUP		Bridge	Traffic Bridge #4853A Marron Pool Road - Timber framed bridge with timber piles, stringers, concrete deck/road & steel crash barriers.					\$ -					\$ 1,300,000	\$ 1,300,000.00	\$ 2,194.73
KOJONUP		Bridge	Traffic Bridge #4764 Tone Road - Timber framed bridge with timber piles, stringers & deck with gravel road & steel & timber crash rail.					\$ -					\$ 1,000,000	\$ 1,000,000.00	\$ 1,688.25
KOJONUP		Bridge	Traffic Bridge #4299A Changerup Road - Timber framed bridge with timber piles, stringers, concrete deck & steel crash barriers.					\$ -					\$ 1,250,000	\$ 1,250,000.00	\$ 2,110.31
KOJONUP		Bridge	Traffic Bridge #4934 Pensioner Road - Timber framed bridge with timber piles, stringers, concrete deck/roadway & steel crash barriers.					\$ -					\$ 1,050,000	\$ 1,050,000.00	\$ 1,772.66
KOJONUP		Bridge	Traffic Bridge #4869 Balgarup Road - Timber framed bridge with timber piles, stringers, concrete deck/roadway & steel crash barriers.					\$ -					\$ 950,000	\$ 950,000.00	\$ 1,603.84
KOJONUP		Bridge	Traffic Bridge #4312A Samson Road - Timber framed bridge with timber piles, stringers, deck with gravel road & steel crash barriers.					\$ -					\$ 550,000	\$ 550,000.00	\$ 928.54
KOJONUP		Bridge	Traffic Bridge #4313 Samson Road - Timber framed bridge with timber piles, stringers, concrete deck/roadway & steel crash barriers.					\$ -					\$ 890,000	\$ 890,000.00	\$ 1,502.54
KOJONUP		Bridge	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	\$ 3,376.50
KOJONUP		Bridge	Traffic Bridge #4926A Boilup Road - Timber framed bridge with timber piles, decking, gravel road & steel crash barriers.					\$ -					\$ 710,000	\$ 710,000.00	\$ 1,198.66
KOJONUP		Bridge	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	\$ 4,051.80
KOJONUP		Bridge	Traffic Bridge #4310 Old Kojonup Road - Timber framed bridge with timber piles, stringers, deck, bitumen roadway & steel crash barriers.					\$ -					\$ 500,000	\$ 500,000.00	\$ 844.13

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Monthly Reconciliation Process	No	✓			
2. General Journal Review	Yes	✓			✓
3. Purchasing Policy Deviation	No		✓		
4. Superannuation Guarantee Calculation	No		✓		

Key to ratings

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

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

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

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

The ratings included are preliminary ratings and could be modified pending other findings being identified, rated and the consideration of them collectively on the ratings and any potential impact on the audit opinion.

SHIRE OF KOJONUP**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****1. Monthly Reconciliation Process**

During our audit we identified that for the months of July to October 2022 all bank account and creditor reconciliations were prepared but there was no evidence of review by an authorised officer.

Further to the above, we also noted the April 2023 Debtor reconciliation resulted in a negative balance although it was marked as reviewed and there was no documented evidence of any enquiry or comment into the negative balance reported.

Rating: Significant**Implication**

Reconciliations are a key control to ensure financial data is completely and accurately reflected in the general ledger from which financial statements are derived. There is a risk that internal controls are not being fully applied and that unreconciled or unauthorised transactions may go undetected and/or unresolved resulting in the misstatements of financial statements and financial loss to the Shire.

Recommendation

All monthly reconciliations should be reviewed by an authorised officer and evidence of this review kept on file with the reconciliation. Where balances are inconsistent from expectations (as was the case above), this should be investigated and outcomes documented.

Management comment

The Shire of Kojonup recognises Monthly Reconciliations have not been processed in a timely manner or with due verification and approval controls.

With the transition to a new finance team and a new Manager Financial & Corporate Services the process was interrupted. The Shire has implemented a process improvement program (this process similar to the payroll process) where we now have two signatures and verification process in place for reconciliations. It is important to note there is period of balancing of data as well as the new process commencing immediately.

The new Manager Financial & Corporate Services is the accountable role for the implementation of this improvement program and it has commenced immediately. Finance team with two step authorisation to commence reconciling accounts at month end as a priority.

Responsible person:

Jill Johnson, Manager Financial & Corporate Services

Completion date:1st September 2023

SHIRE OF KOJONUP**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****2. General Journal Review**

During our audit we identified 16 instances out of 20 general journals tested where no documentation could be sighted evidencing the appropriate review of these journals. In addition, from our inquiries, the Shire does not have a formal policy or guidance on the review and approval of general journals.

Rating: Significant**Implication**

Lack of clear guidance or policies over who can prepare and authorise/review general journals, can lead to incorrect journals being posted in the general ledger, resulting in potential misstatements of the Shire's financial statements.

Recommendation

We recommend that all journals are reviewed by an appropriately authorised officer and evidence of that review is on file with the general journal. Additionally, a formal policy should be established that provide clear guidance to these requirements.

Management comment

The Shire of Kojonup acknowledges that previous journaling practices in the process have been missed in the transition to a new finance team. Two step verification and authorisation on general journals to be signed off by Finance Officer and Manager Financial & Corporate Services to be implemented immediately.

Responsible person: Jill Johnson, Manager Financial & Corporate Services
Completion date: 1st September 2023

SHIRE OF KOJONUP**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****3. Purchasing Policy Deviation**

During our audit we identified 1 instance out of 31 samples tested where the Shire's purchasing policy was not followed. This related to a purchase of \$27,000 which as per the Shire's Purchasing Policy requires 2 written quotes where possible. In this instance, no quotes were obtained.

Rating: Moderate**Implication**

Non-compliance with the Shire's purchasing policy. This policy requires that before the local government enters into a contract for supply of goods and services the Shire has obtained the appropriate number of quotations in order to deliver a best practice approach to purchasing activities.

Recommendation

Prior to payments being made for goods and services a review should be made to ensure the purchasing policy has been followed in respect to number of quotes required and any deviations followed up with the appropriate person.

Management comment

Purchase order and procurement process to be reviewed. The Shire implemented a two-step authorisation on PO's in 2021 and reinforced the purchasing policies re quotes, tenders at that stage. The Shire has made material improvement in the purchasing process. This is a one off and the manager and team members involved will be retrained on the process of the purchasing policy. After discussing with the Manager involved the difficulty of seeking other contractors to quote was a variable in this purchase however it is acknowledged that this must be verified through the process.

Responsible person: Grant Thompson, CEO
Completion date: 30 September 2023

SHIRE OF KOJONUP**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****4. Superannuation Guarantee Calculation**

Testing of superannuation calculations in payroll noted that for the pay period ended 17 January 2023, one employee in the sample selected for testing that had taken annual leave did not have superannuation paid on the leave loading component of their pay.

Rating: Moderate**Implication**

Non-compliance with the Shire's obligations as regards superannuation payments to employees which may result in a significant material loss to the Shire. It is important to ensure that superannuation guarantee is paid on all eligible components of an employees pay to comply with these legislative provisions.

Recommendation

That further investigation be undertaken to identify if there were other employees who may not have had leave loading included in their super guarantee calculations and assess the extent of any potential underpayment.

We further recommend a review of set up of employees in the payroll system be conducted. This will ensure all components of pay that should be included in the calculation of super guarantee are included.

Management comment

This was a systemic issue which is also historical. The disconcerting factor is this had not been identified since the inception of the current system. The payroll system has been updated to include correct superannuation calculation. The payments error will be corrected

A review of all payroll functions and setup of employees will be undertaken.

Responsible person: Jill Johnson, Manager Financial & Corporate Services
Completion date: current system issue Completed,
review deadline November 30th