

SHIRE OF KOJONUP



Audit, Risk and Improvement Committee

Agenda

6 August 2025

Commences 9.00am

Shire of Kojonup Administration Office,

Reception Room

TERMS OF REFERENCE

AUDIT, RISK & IMPROVEMENT COMMITTEE (ARIC)

Established under Section 7.1 of the *Local Government Act 1995 (Act)* - every local government must have an Audit Risk & Improvement Committee (ARIC).

Terms of Reference

ARIC is responsible for assisting and independently advising Council in recommending appropriate actions, controls and improvements with regards to audit, risk oversight, governance, finances and systems of internal control.

Its role is to provide oversight related to significant risk exposures and control issues, including fraud risks, governance issues and other matters as necessary or requested by the CEO or Council. This is to ensure the Shire's activities are fully compliant with legislation, regulations, accounting and reporting Standards and that the Shire is executing its responsibility to the community in efficiently utilising their assets.

The ARIC is not responsible for the executive management of these functions. The ARIC will engage with management in a constructive and professional manner in discharging its advisory responsibilities and formulating its advice to Council.

The ARIC is an independent Committee of Council, advising Council on required improvements to ensure compliance.

Duties and Responsibilities:

Members of the ARIC are expected to observe the legal and regulatory obligations of the Local Government.

Committee members must not use or disclose information obtained through the ARIC except in meeting the ARIC's responsibilities, or unless expressly agreed by the President of the Shire.

Committee Members must adhere to the Code of Conduct for Council Members, Committee Members and Candidates and demonstrate behaviour which reflects the Shire's desired culture.

ARIC Members are expected to:

1. act in the best interests of the Shire as a whole;
2. apply good analytical skills, objectivity and good judgement;
3. express opinions constructively and openly, raise issues that relate to the ARIC's responsibilities and pursue lines of enquiry in relation to the "Risk Controls" the Shire has in place;
4. contribute the time required to meet their responsibilities; and
5. exercise due care, diligence and skill when performing their duties.

Member Duties/Responsibilities:

- Oversee the Shire's risk management, through:
 - a) Biennial review of the Shire's Risk Management Policy;
 - b) Recommending and reviewing the Shire's Risk Appetite Statement in order to recommend the organisation's Risk Tolerance to the Council;
 - c) Reviewing reports on the movement of the Shire's current strategic risks, and the emergence of new strategic risks;
 - d) Overseeing strategic risks which sit outside of the Shire's Risk Appetite ; and
 - e) 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;

- Overseeing the Shire’s processes for managing fraud and corruption, by:
 - a) Performing oversight responsibilities and advising Council;
 - b) Enquiring with the CEO and the Office of the Auditor General (OAG) about whether they are aware of any actual, suspected, or alleged fraud or corruption affecting the Shire; and
 - c) Reviewing summary reports from the CEO on communication from external parties including regulators that indicate problems in the internal control system or inappropriate management actions.
- Overseeing the Shire’s financial management and legislative compliance, by:
 - a) Reviewing the Shire’s annual Compliance Audit Return and reporting the results of that review to Council, in accordance with the Local Government (Audit) Regulations 1996;
 - b) Receiving and reviewing reports from the CEO regarding the appropriateness and effectiveness of the Shire’s legislative compliance and ensuring any non-compliances are rectified on a timely basis;
 - c) Considering and recommending adoption of the annual financial report to Council;
 - d) 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; and
 - e) Consider and recommend adoption of the Annual Financial Report to the Council;
- Overseeing the internal audit function, by;
 - a) Assessing and making a recommendation to Council on an Internal Audit Plan to ensure that it comprehensively covers material business risks that may threaten the achievement of strategic objectives and which identifies key risks and control mechanisms;
 - b) Reviewing the quality and timeliness of internal audit reports;
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 - d) Considering the implications of internal audit findings on the organisation, its risks, and controls.
- Fulfilling responsibilities pertaining to external audit, by:
 - a) Reviewing reports from the OAG, including auditor’s reports, closing reports and management letters;
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- Fulfilling responsibilities pertaining to reviewing and advising on service area and process changes (Continuous Improvement) to ensure compliance, by:
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 - g) Reviewing management’s response to OAG findings and recommendations;
 - h) Monitoring the implementation of recommendations;
 - i) Reviewing results of relevant OAG audit reports and better practice publications on good practice, including any assessments by Management.

Membership

One (1) Independent Chair Role (Presiding Member of Committee);
One (1) Independent Deputy Presiding Member Role;
Four (4) Councillors; and

One (1) Community Member.

The independent roles will be advertised and selected by Council.

Supporting Team Members

Manager Financial and Corporate Services
Governance and Rates Officer
Chief Executive Officer or delegated nominee

Meetings

Quarterly for ordinary meetings and as required related to audit functions.

Voting: Voting is in accordance with Section 5.21 of the *Act*.

Confidentiality: All Committee members will be required to adhere to the Shire's confidentiality requirements as per the Code of Conduct for Council Members, Committee Members and Candidates.

Conduct of Meetings: ARIC Meetings will be held in accordance with the *Act*, subsidiary legislation, and the Shire's Standing Orders.

Committee Sitting Fees and Reimbursements

The Local Government Amendment Act 2023, assented to on 18 May 2023, changes the Local Government Act 1995 to provide for independent committee members to receive meeting fees. An independent committee member is a committee member who is not an elected member or an employee of the local government.

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The Council will determine the amount of fees payable for independent members when it considers the budget fees and charges on an annual basis.

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AGENDA FOR AN AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING
TO BE HELD ON 7 MAY 2025

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AGENDA

1 DECLARATION OF OPENING

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

2 ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE

MEMBERS

Cathrine Ivey	Independent Chairperson
Cr Roger Bilney	Member
Cr Mick Mathwin	Member
Cr Kerry Mickle	Member
Cr Paul Webb	Member

STAFF (OBSERVERS)

Grant Thompson	Chief Executive Officer
Jill Johnson	Manager Corporate Finance Community
Darryn Watkins	Manager Works & Infrastructure

COMMUNITY OBSERVERS

Debbie Keillor	Community
Digby Stretch	Community

APOLOGIES

3 SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

4 CONFIRMATION OF MINUTES

Audit & Risk Committee Meeting held 7 May 2025 ([Attachment 4.1.1](#))

OFFICER RECOMMENDATION

That the minutes of the Audit & Risk Committee Meeting held on 7 May 2025 be confirmed as a true and accurate record.

5 BUSINESS ARISING

6 DECLARATIONS OF INTEREST

7 SENIOR MANAGEMENT TEAM DISCUSSION

In accordance with the Financial Management Review adopted in February 2019, one senior manager will attend the Audit Risk & Improvement Committee:

Darryn Watkins – Manager Works & Infrastructure

- 2025/2026 Road Projects Update
- Road Projects Risk Management
- Safety Update

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

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 – 2022, 2025...)
- 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 ISSUES/ACTION STATUS REPORT (Attachment 9.1.1)

Issue / Action #	Issue Description	Actions	Actions Assigned Owner	Due By Date	Category	Priority	Urgency	Action Approved	Risk	Comments/Variance Reporting on progress	Status	Estimated Completion Date	Closed Date	% ACTION COMPLETE
1	Risk Management Framework, Risk Register and Key Organisational Risks Review.	To progress by September 2024	CEO	1/09/2024	Risk Management	HIGH	Must Have - 6 months	YES	HIGH	CEO has commenced internal review as presented in the meeting.	Closed	1/09/2024	1/09/2024	100%
2	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	CEO	1/12/2024	Financial Reporting	HIGH	Required before 12 months	YES	HIGH	Ongoing	Closed	1/12/2024	1/12/2024	100%
3	CEO and MFCS to look into feasibility of reduction in insurance premiums if the Shire was to increase insurance excesses	Requested with Insurer, assessing impact, not a straight correlation. MFCS to update ARC at next meeting	MFCS	1/04/2025	Insurance	LOW	Urgent - 2 months	NO	LOW	Commenced, requested status verification from LGIS in writing. Ongoing risk assessment	In Process	1/05/2025		50%
4	Boscabel Hall	MPS – check if people camping in grounds, arrange Boscabel Hall playground check.	MPS	1/01/2025	Asset	VERY HIGH	Urgent - 2 months	YES	HIGH	Referred to Police.	In Process	1/03/2025		85%
5	Volunteers insurance	CEO to research.	CEO	1/04/2025	Insurance	LOW	Urgent - 2 months	NO	LOW	Ongoing assessment of the value proposition versus the risk, discussion with LGIS	In Process	1/05/2024		50%
6	DFES & LGIS Coverage	As a result of unfavourable Yalgoo Media the Shire to determine its asset insurance cover for disaster or minor disaster damage particularly on road damage.	MFCS	30/05/2025	Insurance	HIGH	Urgent - 2 months	YES	HIGH		In Process	30/05/2025		5%
7	WATC Schedule	Provide the Audit Committee with visibility over the WATC Schedule	MFCS	30/05/2025	Financial Reporting	MEDIUM	Must Have - 6 months	YES	LOW		In Process	30/05/2025		5%

10 **SUMMARY OF RISK MANAGEMENT**

10.1 **RISK MANAGEMENT UPDATE**

Please refer to the following attachments:

10.1.1 Risk Control Register - refer to presentation on screen – CEO (**Attachment 10.1.1**)

10.2 **WORK HEALTH AND SAFETY**

10.2.2 CEO Safety update - WHS

11 OFFICER REPORTS**11.1 INSURANCE POLICIES 2025/2026**

AUTHOR	Jill Johnson – Manager Corporate Finance & Community
DATE	Monday, 4 August 2025
FILE NO	RM.REG.1
ATTACHMENT(S)	11.1.1 - Vehicle and Plant Register 11.1.2 - Property Register

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

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 2025/2026 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 ARIC and Council, in addition to officers, understand 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 2025/2026 financial year including the insurance provider, limit of liability and the cost of premium.

There has been minor rate increases with the exception of Workcare which has increased by 1% with claims being processed last financial year.

- LGIS Property has a scheme portfolio rate has increased slightly.
- LGIS Motor Vehicle Fleet has decreased by 11%.
- Workcare has an increase from 4% to 5% due to claims, loss ratio at 119%.

Shire of Kojonup – Audit, Risk and Improvement Committee Meeting – Agenda – 7 May 2025

Policy	2024/2024 Premium	2024/2025 Premium	Insurer	Liability	Interest Protected
LGIS fire	\$59,244	\$60,944	Scheme	\$750k	Volunteer Bushfire members, medical expenses, loss of salary/wages and death benefits
LGIS Liability	\$48,613	\$50,071	Scheme	\$600m	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	\$4,645	\$4,875	Scheme	\$400k	Direct financial loss sustained by member
LGIS Property	\$125,046	\$126,410	Scheme	\$600m	Physical loss, destruction or damage to property including machinery breakdown and electronic equipment
LGIS Workcare	\$203,553	\$253,000	Scheme	\$500k	Workers Compensation and Injury Management including Journey Accident Cover
Corporate Travel	\$1,024	\$1,024	Scheme	\$10m	External Journey beyond 50km
Manageme nt Liability	\$41,950	\$42,657	Scheme	\$4.25m	Councillors and Officers Liability and Employment practices Liability
Marine Cargo	\$347	\$347	JLT	\$400k	All goods &/or interests belonging &/or appertaining whilst in transit by land, air, water and parcel post
Motor Vehicle	\$75,783	\$66,965	Scheme	\$35m	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	\$609	\$637	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
LGIS Pollution Legal Liability	\$0	\$0	Covered by Scheme	\$250k	Loss or claims arising from Pollution Conditions
TOTAL	\$560,815	\$606,930			

CONSULTATION

Luciana Jackson – Account Executive, LGIS

Grant Thompson – Chief Executive Officer

Jill Johnson – Manager Corporate Finance & Community

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

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
17. Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, correct levels of insurance insurances etc.	Insurance Towers and correct coverage approved	None

Risk rating - <i>Adequate</i>

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

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That the Audit Risk & Improvement Committee (ARIC) recommend to Council that the information, including the attached registers, regarding the levels of the Shire of Kojonup's insurance for the 2025/2026 financial year be noted.

12 CEO UPDATES

12.1	Interim Audit Report and Findings – (Attachments: 12.1.1; 12.1.2)	CEO
12.2	Enterprise Bargaining Agreement Update - Presentation	CEO
12.3	Prosecutorial Risk Update (Provisions) - Presentation	CEO
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12.6	Community Services Organisational Changes - Presentation	CEO
12.7	Superannuation Update - Presentation	CEO

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

14 NEXT MEETING

The next meeting of the Audit and Risk Committee is scheduled to be held Wednesday, 5 August 2025 at 9:00am.

15 CLOSURE

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

ATTACHMENTS (SEPARATE)

4.1.1 - Unconfirmed Audit & Risk Committee Minutes 7 May 2025

9.1.1 - 2025 Kojonup Risk Action Status Report

10.1.1 - Kojonup Risk Control Register August 6 2025

11.1.1 - KOJON - Motor Vehicle & Plant Register - 25 26- RFR

11.1.2 - KOJON - Property Register RFR 2025-2026

12.1.1 - Interim Management Letter Attachment - Shire of Kojonup - 30 June 2025

12.1.2 - Interim Management Letter to CEO - Shire of Kojonup - 30 June 2025

12.5.1 - Kojonup Risk Dashboard 6 August 2025

12.5.2 - August 6_2025 Kojonup 17_Financial Risk Review ARIC

SHIRE OF KOJONUP



Audit, Risk and Improvement
Committee

Minutes

7 May 2025

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MINUTES OF AN AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING
HELD ON 7 MAY 2025

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MINUTES

1 DECLARATION OF OPENING

The Chairman will declare the meeting open at 9.10am and alert the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

2 ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE

MEMBERS

Cr Roger Bilney	Member
Cr Mick Mathwin	Member
Cr Kerry Mickle	Member
Cathrine Ivey	Community Member (Chairperson)

STAFF (OBSERVERS)

Grant Thompson	Chief Executive Officer
Tonya Pearce	Governance and Rates Officer

APOLOGIES

Cr Paul Webb	Member
Jill Mathwin	Community Member

3 SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

4 CONFIRMATION OF MINUTES

Audit, Risk and Improvement Committee Meeting held 5 February 2025 (Attachment 4.1)

OFFICER RECOMMENDATION/COMMITTEE DECISION

AR6/25 Moved Cr Bilney

Seconded Cr Mathwin

That the minutes of the Audit & Risk Committee Meeting held on 5 February 2025 be confirmed as a true and accurate record.

CARRIED 4/0

For: Cr Bilney, Cr Mathwin, Cr Mickle, C. Ivey

5 **BUSINESS ARISING**

Jill Mathwin has formally resigned from the Audit, Risk and Improvement Committee.

6 **DECLARATIONS OF INTEREST**

Nil

Jill Johnson entered the meeting at 9.14am

7 **SENIOR MANAGEMENT TEAM DISCUSSION**

In accordance with the Financial Management Review adopted in February 2019, one senior manager will attend the Audit, Risk and Improvement 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 – Manager Finance & Corporate Services

- Cashflow and Audit Update
- ERP – Payroll Module Implementation
- Update on Financial End of Month processes

Jill Johnson briefed the Committee on cashflow, budget variances and the new payroll module. The interim audit will be held the 17 and 18 June 2025

COMMITTEE RECOMMENDATION/DECISION

AR7/25 Moved Cr Bilney

Seconded Cr Mickle

The Audit, Risk and Improvement Committee recommend to Council that the 2025 reserve appropriateness reserve review consider creating a reserve fund specifically to be used for unplanned capital and maintenance expenditure on properties and assets.

CARRIED 4/0

For: Cr Bilney, Cr Mathwin, Cr Mickle, C. Ivey

COMMITTEE RECOMMENDATION/DECISION

AR8/25 Moved Cr Mathwin

Seconded Cr Mickle

The Audit, Risk and Improvement Committee recommend to the Council that it undertakes a review of the leave provision reserve to specifically investigate the total funds required as a percentage of the total employee benefit liability and determine the funding amount required that adequately addresses the Shires fiduciary and regulatory obligations related to employee benefits and provisions.

CARRIED 4/0

For: Cr Bilney, Cr Mathwin, Cr Mickle, C. Ivey

Jill Johnson left the meeting at 10.42am

UNCONFIRMED

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

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 – 2021, 2024...)
- 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 ISSUES/ACTION STATUS REPORT

3	CEO and MFCS to look into feasibility of reduction in insurance premiums if the Shire was to increase insurance excesses	Requested with Insurer, assessing impact, not a straight correlation. MFCS to update ARC at next meeting	MFCS	1/04/2025	Insurance	LOW	Urgent - 2 months	NO	LOW	Commenced, requested status verification from LGIS in writing. Ongoing risk assessment	In Process	1/05/2025	50%
4	Boscabel Hall	MPS – check if people camping in grounds, arrange Boscabel Hall playground check.	MPS	1/01/2025	Asset	VERY HIGH	Urgent - 2 months	YES	HIGH	Referred to Police.	Closed	1/03/2025	100%
5	Volunteers insurance	CEO to research.	CEO	1/04/2025	Insurance	LOW	Urgent - 2 months	NO	LOW	Ongoing assessment of the value proposition versus the risk, discussion with LGIS	In Process	1/05/2024	50%
6	DFES & LGIS Coverage	As a result of unfavourable Yalgoo Media the Shire to determine its asset insurance cover for disaster or minor disaster damage particularly on road damage.	MFCS	30/05/2025	Insurance	HIGH	Urgent - 2 months	YES	HIGH		Closed	30/05/2025	100%
7	WATC Schedule	Provide the Audit Committee with visibility over the WATC Schedule	MFCS	30/05/2025	Financial Reporting	MEDIUM	Must Have - 6 months	YES	LOW		In Process	30/05/2025	5%
8	Darren Long	Clarity on Labour Overheads	MFCS	6/08/2025	Financial Reporting	MEDIUM	Must Have - 6 months	NO	MEDIUM		Not Started		0%
9	Volunteer Bushfire Brigade Insurance	Are volunteer BFB's covered under the Shire of Kojonup insurance, if they are fighting a fire in another Shire? Or people coming from other Shires to Kojonup, are they covered by Kojonup?	MFCS	6/08/2025	Insurance	LOW	Must Have - 6 months	NO	LOW		Not Started		0%
10	Review Reserves	All reserves to be reviewed	MFCS	5/11/2025	Financial Reporting	MEDIUM	Must Have - 6 months	NO	MEDIUM		Not Started		0%

10 SUMMARY OF RISK MANAGEMENT

10.1 RISK MANAGEMENT UPDATE

Please refer to the following attachments:

10.1.1 Risk Control Register

- EBA negotiations are close to finalisation, a draft Agreement is being written up and the main points have been agreed in principle. The agreement is for a term of three (3) years.

10.2 WORK HEALTH AND SAFETY

10.2.2 CEO Safety update - WHS

- Lost time injury frequency rate (LTIFR) rate is improving and trending downward.
- Ad hoc drug testing is being implemented.

11 OFFICER REPORTS**11.1 BUSINESS CONTINUITY AND DISASTER RECOVERY PLAN – ANNUAL REVIEW**

AUTHOR	Tonya Pearce – Governance and Rates Officer
DATE	Monday, 28 April 2025
FILE NO	CM.PLN.1; RM.POL.1
ATTACHMENT(S)	11.1.1 – Business Continuity and Disaster Recovery Plan (BCDRP) May 2025 (showing changes)

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

To consider and recommend to Council the reviewed and updated Business Continuity and Disaster Recovery Plan.

BACKGROUND

The Council last reviewed its Business Continuity and Disaster Recovery Plan (Plan) in May 2024.

COMMENT

A Business Continuity and Disaster Recovery 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 current Plan are tracked and shown in coloured font in the attachments and relate to changes in personnel roles and contact details.

CONSULTATION

Chief Executive Officer
All Managers

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 2.3.4.

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 DECISION

AR9/25 Moved Cr Mickle

Seconded Cr Mathwin

That it be recommended to the Council that the updated Business Continuity and Disaster Recovery Plan May 2025, as presented, be adopted.

CARRIED 4/0

For: Cr Bilney, Cr Mathwin, Cr Mickle, C. Ivey

12 CEO UPDATES

12.1 Springhaven Hall & Prior Lease Assignment Update

COMMITTEE RECOMMENDATION/DECISION

AR10/25 Moved Cr Mathwin

Seconded Cr Mickle

That the Audit, Risk and Improvement Committee recommends to Council it supports the request from Fresh Fields Management (NSM) No 2 Pty Ltd to reassign the 'Springhaven' lease and the Residential tenancy Leases to Fresh Fields Aged Care Pty Ltd, as part of its group re-structure to streamline its corporate entities.

CARRIED 4/0

For: Cr Bilney, Cr Mathwin, Cr Mickle, C. Ivey

12.2 Summary of Risk Management Updates

- Risk and Policy Framework Plan to be reviewed at the 6 August 2025 Committee Meeting.
- Enterprise Bargaining Agreement Outcome Update (with the Australian Services Union)
- Cyber Hygiene Report Update

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

- Kojonup Landfill – Department of Primary Industries and Regional Development advised that they have not started with the cancellation of the Memorandum on the current Landfill.
- A reminder sent to the Office of the Commissioner of Soil and Land Conservation.
- Solar Battery Storage and the impact on planning and the subsequent development of policies was discussed by the ARIC.

COMMITTEE RECOMMENDATION/DECISION

AR11/25 Moved Cr Mickle

Seconded Cr Mathwin

That the Audit & Risk Committee recommend to Council that a separate land use policy is created for renewable energy to include Solar and Battery storage facilities.

CARRIED 4/0

For: Cr Bilney, Cr Mathwin, Cr Mickle, C. Ivey

14 NEXT MEETING

The next meeting of the Audit and Risk Committee is scheduled to be held Wednesday, 6 August 2025 at 9:00am.

15 CLOSURE

There being no further business to discuss, the Chairperson thanked members for their attendance and declared the meeting closed at 11.20am.

ATTACHMENTS (SEPARATE)

4.1 - Unconfirmed Audit & Risk Committee Minutes 5 February 2025

10.1.1 - Risk Control Register

11.1.1 - Business Continuity and Disaster Recovery Plan May 2025 (showing changes)

12.1.1 - Springhaven Hall & Prior Lease Assignment Update

12.4.1 - Cyber Hygiene Report Update

2025 SoKO ARIC RISK CONTROL REGISTER:

Key Risk #	Key Risk	Issue / Action #	Risk Control Current Actions	Due By Date	Actions Assigned Owner (SPA)	Department	Category	Risk	Control	Priority	Action Approved	Action Funded	Start Date	Actual Completion Date	Status	% Complete	Comments/Variance Reporting on progress
1	Asset Sustainability Practices	1.1	Restrict access to non-compliant/damaged/dangerous buildings until the future of these facilities is determined.	May-25	MPS	Property Services	Asset Management	HIGH	Effective	HIGH - 6 to12 Months	YES	YES	1/07/2024	1/08/2025	Completed	100%	Structural Changes implemented
		1.2	Implement actions in Risk Assessment Report Showgrounds	Dec-23	CEO	Property Services	Asset Management	MODERATE	Inadequate	MODERATE - 1 year +	YES	YES	1/07/2024		Ongoing	35%	Projects commenced to reduce cost effective risks identified. Ongoing. Budget allocation required each year.
		1.3	MOU for Community Halls	Jul-23	PMRS	Office of the CEO	Contract Management	MODERATE	Adequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	40%	In process
		1.4	Review and Update Long Term Asset Management Plan, Road Plan, P&E Plan	May-25	MPS	Property Services	Integrated Planning	MODERATE	Adequate	MODERATE - 1 year +	YES	NO	1/07/2024		In Process	65%	Officers working on completing the long term plans. Roads Completed, P&E Completed LTAMP to be undertaken in 2025/26. LTFP to follow.
		1.5	Assess Cultural surveys on managed reserves to create a heritage inventory list	Dec-25	MPS	Property Services	Asset Management	EXTREME	Inadequate	URGENT - 1 to 6 months	YES	NO	20/11/2024		In Process	25%	Recent mitigation activities highlights gaps in the Shire process. Reviewing the procedures in roads and other activities to identify sensitive areas
2	Business & Community Disruption	2.1	Review and test LEMA Plan	Apr-24	CESM	Regulatory	Emergency Services	HIGH	Adequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	90%	Desktop exercise being undertaken at LEMC on Monday 5th May 2025.
		2.2	Commence annual building inspections	Mar-24	MPS	Property Services	Asset Management	HIGH	Inadequate	HIGH - 6 to12 Months	YES	YES	14/07/2024	1/09/2024	Ongoing	100%	Building inspections for 2024 completed by Property team, now preparing 2025 inspections program
		2.3	Implementing Bushfire Risk Mitigation Plans for individual assets	Jul-25	MPS	Regulatory	Emergency Services	HIGH	Adequate	HIGH - 6 to12 Months	YES	YES	1/10/2024		Ongoing	20%	BRMP completed March 2024. Extreme risk sites considered and mitigation plans commenced being developed for the extreme risk sites.
		2.4	Create CESM fulltime role to include Mitigation	Apr-25	CEO	Office of the CEO	Emergency Services	HIGH	Inadequate	HIGH - 6 to12 Months	YES	NO	1/04/2024		Completed	100%	Concept role created, funding sign off from Council required, MOU with Shires and DFES requires review March 2025. Council approved reamining in current program for a longer transition timeframe
3	Failure to Fulfil Compliance Requirements (Statutory, Regulatory)	3.1	Governance Officer Role reporting to CEO	Jan-25	CEO	Office of the CEO	Governance	Low	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/10/2024	Completed	100%	Workforce Plan adopted by Council, Structural roles in place
		3.2	Internal Audits	Aug-25	CEO	Finance & Corporate Services	Finance	HIGH	Adequate	HIGH - 6 to12 Months	YES	YES	1/03/2025		Ongoing	100%	Being considered post audit. 2025 project
		3.3	Process Review	Mar-25	CEO	Office of the CEO	Governance	HIGH	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		Ongoing	25%	Internal process review in key areas required. One functional area per year to be considered. Finance and HR first of the rank
		3.4	Data Collection Review	Apr-25	CEO	Office of the CEO	Governance	HIGH	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		In Process	90%	Compliance Audit data, KPI data and other critical reporting data required. New system reliant, 2025
4	Document Management Processes	4.1	Formation of Position Descriptions for Volunteers - progressing.	Apr-22	CEO	Office of the CEO	Governance	Moderate	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/12/2024	Completed	95%	SOP's and Induction required for BFB Volunteers. Rolling out backend of 2025
		4.2	Record Keeping Plan undertaken	Jan-24	CEO	Office of the CEO	Governance	Moderate	Adequate	MODERATE - 1 year +	YES	YES	1/04/2025		In Process	30%	Due for review 2025. New records officer reviewing the plan
		4.3	Train internal Records Officer	Feb-25	CEO	Office of the CEO	Governance	High	Inadequate	URGENT - 1 to 6 months	YES	YES	1/12/2024		Completed	100%	Recruitment and selection for new records officer required, advertising commenced
		4.4	New Electronic Documents Records Management System (EDRMS) to be tendered and implemented	Feb-25	CEO	Office of the CEO	Governance	Moderate	Inadequate	HIGH - 6 to12 Months	YES	YES	1/02/2025		Completed	100%	Tender closed, Preferred vendor identified. Implemented
		4.5	Record Processes to be reviewed and processes and procedures for Team Members in executing to be instigated	Mar-25	CEO	Office of the CEO	Governance	Moderate	Inadequate	URGENT - 1 to 6 months	YES	YES	1/02/2025		In Process	70%	Aligned to system implementation. New records officer review and training underway.
5	Employment Practices	5.1	HR Process Review	Apr-25	MFCS	Finance & Corporate Services	Human Resource	MODERATE	Adequate	MODERATE - 1 year +	YES	NO	1/03/2025		In Process	50%	Hire to Retire (H2R) review of all Policies, Processes, Procedures, Templates and Documentation. Newly appointed HR Coordinator reviewing HR framework
		5.2	Finalise EBA WASU	Dec-24	CEO	Office of the CEO	Human Resource	LOW	Effective	URGENT - 1 to 6 months	YES	YES	1/08/2024		In Process	90%	Commenced Negotiations. In principle agreement being drafted. Draft Presented to the Union.
		5.3	Update & Standardise Templates for use	Dec-25	MFCS	Finance & Corporate Services	Human Resource	LOW	Adequate	MODERATE - 1 year +	YES	NO	1/03/2025		Not Started		Aligned HR Process review. Underway

6	Engagement practices	6.1	Stakeholder Engagement Plan to be created	Apr-25	CEO	Office of the CEO	Community	HIGH	Inadequate	URGENT - 1 to 6 months	YES	NO	1/02/2025		In Process	50%	CEO to create plan and present to Council. Stakeholder plan 50% completed
		6.2	Review Legislative requirement for Communications Plans	Feb-25	GRO	Office of the CEO	Community	MODERATE	Not Rated	URGENT - 1 to 6 months	YES	YES	1/12/2024		Completed	100%	CEO to progress and stakeholder plan to be established
7	Environment Management	7.1	NRM Committee Reestablished	Oct-24	CEO	Office of the CEO	Climate Resilience	MODERATE	Inadequate	HIGH - 6 to12 Months	YES	YES	1/09/2024	1/10/2024	Ongoing	100%	Committee reestablished and working on NRM Operational Plan
		7.2	Great Southern VROC Climate Alliance Created and effective	Nov-24	CEO	Office of the CEO	Climate Resilience	LOW	Not Rated	HIGH - 6 to12 Months	YES	YES	1/10/2024	1/12/2024	Ongoing	100%	GSVROC Climate Alliance established and strategies formed
8	Errors, Omissions and Delays	8.1	Implement an organisational processes & Policy review	Dec-25	CEO	Office of the CEO	Governance	MODERATE	Inadequate	MODERATE - 1 year +	YES	NO	1/01/2025		In Process	20%	Key areas being reviewed by relevant Managers
9	External Theft and Fraud (inc. Cyber Crime)	9.1	CCTV Project being Implemented	Feb-25	CEO	Office of the CEO	Community	MODERATE	Inadequate	HIGH - 6 to12 Months	YES	YES	1/10/2024		Completed	100%	CCTV Contractor implementing networks and cameras, expected Mid february completion as per contract
		9.2	Update fixed assets record (RAMM) to include Parks, Reserves, street furniture and signage and drainage infrastructure	Apr-25	MWI	Works & Infrastructure	Asset Management	MODERATE	Not Rated	MODERATE - 1 year +	NO	NO			Not Started		
		9.3	Managed Services Firewalls upgraded	Apr-24	CEO	Office of the CEO	Governance	EXTREME	Adequate	URGENT - 1 to 6 months	YES	YES	15/11/2024	1/12/2024	Completed	100%	Upgraded December 2024 - Outsourced to Ramped Technology. Refer to Cyber Report
10	Management of Facilities, Venues and Events	10.1	Draft improved Events planning process guidelines (including Planning Approvals, risk assessments, event management plans, food safety at stalls etc) - progressing	Apr-25	PMRS	Regulatory Services	Regulatory	MODERATE	Adequate	MODERATE - 1 year +	YES	NO	1/02/2025		Not Started	20%	In process
		10.2	Develop post event procedures and event evaluation debrief - progressing	Apr-25	MPS	Property Services	Regulatory	MODERATE	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		Not Started	10%	Not Started
		10.3	Develop Lease agreements register for all Shire facilities - progressing community hall agreements, sporting group agreements	Jul-25	CEO	Office of the CEO	Governance	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	1/10/2024		In Process	50%	Governance Officer and CEO have reviewed all Contracts and Leases and Agreements. Identifield all actions and required renewals. Draft Sports leases drafted for CEO review
11	IT, Communication Systems and Infrastructure	10.4	Community education re public events on private property - progressing	Mar-25	PMRS	Regulatory Services	Regulatory	MODERATE	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		In Process	10%	PMRS to follow up.
		10.5	Annual tenancy inspections for staff and public housing - scheduled & notice in writing	Mar-25	MPS	Property Services	Asset Management	MODERATE	Adequate	HIGH - 6 to12 Months	YES	YES	1/07/2024	1/07/2025	Ongoing	100%	MPS has undertaken inspections for the current year.
		11.1	Add additional generator input points (Admin building)	Jul-23	MPS	Property Services	Emergency Services	MODERATE	Inadequate	MODERATE - 1 year +	NO	NO			Not Started		Review to be undertaken, not started
12	Misconduct	11.2	Negotiate Service level agreement with Vendors - IT	Jun-22	CEO	Office of the CEO	ICT	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/09/2024	Completed	100%	Tender closed, Preferred vendors identified
		11.3	ERP System Upgrade	Mar-25	CEO	Office of the CEO	ICT	HIGH	Adequate	MODERATE - 1 year +	YES	YES	1/09/2024		In Process	30%	Vendor Selected, agreement signed, PO issued, Project to be executed. Payroll module project has kicked off expected go live date July 2026.
		11.4	ICT Managed Service Upgrades	Oct-24	CEO	Office of the CEO	ICT	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	2/09/2024	1/02/2025	Completed	100%	Vendor selected, New Managed Service framework provision executed and supported
13	Project/Change Management	12.1	Hire to Retire (H2R) process review	Apr-25	MFCS	Finance & Corporate Services	Human Resources	MODERATE	Adequate	MODERATE - 1 year +	YES	YES	1/01/2025		In Process	100%	Advertised new Records and Human Resource Role, fully funded in budget. New HR Coordinator appointed and made headway on review. Recruitment completed
		12.2	Implement user-friendly stock control and reconciliation (fuel) procedure - Finance to work with Depot	Mar-25	CEO	Office of the CEO	Finance	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	1/01/2025		In Process	80%	MWI researching new control and storage systems for fuel management
13	Project/Change Management	13.1	Implement formal project management guidelines	May-25	CEO	Office of the CEO	Project Management	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/02/2025	Completed	100%	PM Framework setup and implemented
		13.2	Train Team Members in Project Management Body of Knowledge	Jun-25	CEO	Office of the CEO	Project Management	MODERATE	Inadequate	URGENT - 1 to 6 months	YES	YES	1/02/2025		Ongoing	50%	Initial internal training of users underway
		13.3	Project Management Reporting to Council to commence	Feb-25	CEO	Office of the CEO	Project Management	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	25/02/2025		Ongoing	75%	Draft reports established, Data collection underway

14	Safety and Security Practices	14.1	Conduct annual evacuation drill at all facilities	Apr-25	CEO	Office of the CEO	Emergency Services	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	1/01/2025		In Process	40%	Desktop exercise completed
		14.2	Process review for safety documentation	Dec-24	MWI	Works & Infrastructure	Safety	HIGH	Inadequate	HIGH - 6 to12 Months	YES	YES	1/08/2024		Ongoing	100%	Skytrust Integrated Safety Management System (ISMS) implemented, new document templates being uploaded, Team Members being trained in usage.
		14.3	Safety Culture change program developed	Dec-24	CEO	Office of the CEO	Safety	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024		Ongoing	75%	ISMS being rolled out, safety culture strategy plan set.
15	Supplier and Contract Management	15.1	Contract Management Framework Review and Implementation	Mar-25	PMRS	Office of the CEO	Safety	HIGH	Inadequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	90%	Contract and Contractor Management framework reviewed and improvements identified
		15.2	WHS Contractor Handbook to be created and approved	Feb-24	PMRS	Office of the CEO	Safety	MODERATE	Inadequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	90%	Completion of draft underway
		15.3	Induction process for Contractors	Dec-24	PMRS	Office of the CEO	Safety	HIGH	Adequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	80%	Induction process being finalised
16	Financial & Process Sustainability Practices	16.1	Cash Flow Budget and reporting to be implemented	Jan-25	MFCS	Office of the CEO	ICT	MODERATE	Effective	URGENT - 1 to 6 months	YES	YES	1/10/2024		Completed	100%	Cashflow analysis and monitoring now underway on daily weekly monthly reporting basis
		16.2	Training Program for non financial Team Members	Sep-25	MFCS	Finance & Corporate Services	Finance	HIGH	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		Not Started		
		16.3	Layered Auditing Program (internal) - PO's and other financial management controls	Sep-25	MFCS	Finance & Corporate Services	Finance	HIGH	Inadequate	HIGH - 6 to12 Months	YES	YES	1/07/2025		Ongoing	90%	Audit demonstrates new controls are implemented, however there is still some work to be undertaken to improve financial controls
		16.4	Debtors Management	Nov-25	MFCS	Finance & Corporate Services	Finance	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/08/2024		Completed	100%	New Debtor Officer has implemented a new process for collecting and following up on outstanding debts.
		16.5	Leave Provision Management	Mar-25	MFCS	Office of the CEO	ICT	HIGH	Effective	URGENT - 1 to 6 months	YES	YES	1/01/2025		Not Started		Vendor Selected, agreement signed, PO issued, Project to be executed. Payroll module project has kicked off expected go live date July 2026.

2025 SoKO ARIC RISK CONTROL REGISTER:

Key Risk #	Key Risk	Issue / Action #	Risk Control Current Actions	Due By Date	Actions Assigned Owner (SPA)	Department	Category	Risk	Control	Priority	Action Approved	Action Funded	Start Date	Actual Completion Date	Status	% Complete	Comments/Variance Reporting on progress
1	Asset Sustainability Practices	1.1	Restrict access to non-compliant/damaged/dangerous buildings until the future of these facilities is determined.	May-25	MPS	Property Services	Asset Management	HIGH	Effective	HIGH - 6 to12 Months	YES	YES	1/07/2024	1/08/2025	Completed	100%	Structural Changes implemented
		1.2	Implement actions in Risk Assessment Report Showgrounds	Dec-23	CEO	Property Services	Asset Management	MODERATE	Inadequate	MODERATE - 1 year +	YES	YES	1/07/2024		Ongoing	35%	Projects commenced to reduce cost effective risks identified. Ongoing. Budget allocation required each year.
		1.3	MOU for Community Halls	Jul-23	PMRS	Office of the CEO	Contract Management	MODERATE	Adequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	40%	In process
		1.4	Review and Update Long Term Asset Management Plan, Road Plan, P&E Plan	May-25	MPS	Property Services	Integrated Planning	MODERATE	Adequate	MODERATE - 1 year +	YES	NO	1/07/2024		In Process	65%	Officers working on completing the long term plans. Roads Completed, P&E Completed LTAMP to be undertaken in 2025/26. LTFP to follow.
		1.5	Assess Cultural surveys on managed reserves to create a heritage inventory list	Dec-25	MPS	Property Services	Asset Management	EXTREME	Inadequate	URGENT - 1 to 6 months	YES	NO	20/11/2024		In Process	25%	Recent mitigation activities highlights gaps in the Shire process. Reviewing the procedures in roads and other activities to identify sensitive areas
2	Business & Community Disruption	2.1	Review and test LEMA Plan	Apr-24	CESM	Regulatory	Emergency Services	HIGH	Adequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	90%	Desktop exercise being undertaken at LEMC on Monday 5th May 2025.
		2.2	Commence annual building inspections	Mar-24	MPS	Property Services	Asset Management	HIGH	Inadequate	HIGH - 6 to12 Months	YES	YES	14/07/2024	1/09/2024	Ongoing	100%	Building inspections for 2024 completed by Property team, now preparing 2025 inspections program
		2.3	Implementing Bushfire Risk Mitigation Plans for individual assets	Jul-25	MPS	Regulatory	Emergency Services	HIGH	Adequate	HIGH - 6 to12 Months	YES	YES	1/10/2024		Ongoing	20%	BRMP completed March 2024. Extreme risk sites considered and mitigation plans commenced being developed for the extreme risk sites.
		2.4	Create CESM fulltime role to include Mitigation	Apr-25	CEO	Office of the CEO	Emergency Services	HIGH	Inadequate	HIGH - 6 to12 Months	YES	NO	1/04/2024		Completed	100%	Concept role created, funding sign off from Council required, MOU with Shires and DFES requires review March 2025. Council approved remaining in current program for a longer transition timeframe
3	Failure to Fulfil Compliance Requirements (Statutory, Regulatory)	3.1	Governance Officer Role reporting to CEO	Jan-25	CEO	Office of the CEO	Governance	Low	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/10/2024	Completed	100%	Workforce Plan adopted by Council, Structural roles in place
		3.2	Internal Audits	Aug-25	CEO	Finance & Corporate Services	Finance	HIGH	Adequate	HIGH - 6 to12 Months	YES	YES	1/03/2025		Ongoing	100%	Being considered post audit. 2025 project
		3.3	Process Review	Mar-25	CEO	Office of the CEO	Governance	HIGH	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		Ongoing	25%	Internal process review in key areas required. One functional area per year to be considered. Finance and HR first of the rank
		3.4	Data Collection Review	Apr-25	CEO	Office of the CEO	Governance	HIGH	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		In Process	90%	Compliance Audit data, KPI data and other critical reporting data required. New system reliant, 2025
4	Document Management Processes	4.1	Formation of Position Descriptions for Volunteers - progressing.	Apr-22	CEO	Office of the CEO	Governance	Moderate	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/12/2024	Completed	95%	SOP's and Induction required for BFB Volunteers. Rolling out backend of 2025
		4.2	Record Keeping Plan undertaken	Jan-24	CEO	Office of the CEO	Governance	Moderate	Adequate	MODERATE - 1 year +	YES	YES	1/04/2025		In Process	30%	Due for review 2025. New records officer reviewing the plan
		4.3	Train internal Records Officer	Feb-25	CEO	Office of the CEO	Governance	High	Inadequate	URGENT - 1 to 6 months	YES	YES	1/12/2024		Completed	100%	Recruitment and selection for new records officer required, advertising commenced
		4.4	New Electronic Documents Records Management System (EDRMS) to be tendered and implemented	Feb-25	CEO	Office of the CEO	Governance	Moderate	Inadequate	HIGH - 6 to12 Months	YES	YES	1/02/2025		Completed	100%	Tender closed, Preferred vendor identified. Implemented
		4.5	Record Processes to be reviewed and processes and procedures for Team Members in executing to be instigated	Mar-25	CEO	Office of the CEO	Governance	Moderate	Inadequate	URGENT - 1 to 6 months	YES	YES	1/02/2025		In Process	70%	Aligned to system implementation. New records officer review and training underway.
5	Employment Practices	5.1	HR Process Review	Apr-25	MFCS	Finance & Corporate Services	Human Resource	MODERATE	Adequate	MODERATE - 1 year +	YES	NO	1/03/2025		In Process	50%	Hire to Retire (H2R) review of all Policies, Processes, Procedures, Templates and Documentation. Newly appointed HR Coordinator reviewing HR framework
		5.2	Finalise EBA WASU	Dec-24	CEO	Office of the CEO	Human Resource	LOW	Effective	URGENT - 1 to 6 months	YES	YES	1/08/2024		In Process	90%	Commenced Negotiations. In principle agreement being drafted. Draft Presented to the Union.
		5.3	Update & Standardise Templates for use	Dec-25	MFCS	Finance & Corporate Services	Human Resource	LOW	Adequate	MODERATE - 1 year +	YES	NO	1/03/2025		Not Started		Aligned HR Process review. Underway

6	Engagement practices	6.1	Stakeholder Engagement Plan to be created	Apr-25	CEO	Office of the CEO	Community	HIGH	Inadequate	URGENT - 1 to 6 months	YES	NO	1/02/2025		In Process	50%	CEO to create plan and present to Council. Stakeholder plan 50% completed
		6.2	Review Legislative requirement for Communications Plans	Feb-25	GRO	Office of the CEO	Community	MODERATE	Not Rated	URGENT - 1 to 6 months	YES	YES	1/12/2024		Completed	100%	CEO to progress and stakeholder plan to be established
7	Environment Management	7.1	NRM Committee Reestablished	Oct-24	CEO	Office of the CEO	Climate Resilience	MODERATE	Inadequate	HIGH - 6 to12 Months	YES	YES	1/09/2024	1/10/2024	Ongoing	100%	Committee reestablished and working on NRM Operational Plan
		7.2	Great Southern VROC Climate Alliance Created and effective	Nov-24	CEO	Office of the CEO	Climate Resilience	LOW	Not Rated	HIGH - 6 to12 Months	YES	YES	1/10/2024	1/12/2024	Ongoing	100%	GSVROC Climate Alliance established and strategies formed
8	Errors, Omissions and Delays	8.1	Implement an organisational processes & Policy review	Dec-25	CEO	Office of the CEO	Governance	MODERATE	Inadequate	MODERATE - 1 year +	YES	NO	1/01/2025		In Process	20%	Key areas being reviewed by relevant Managers
9	External Theft and Fraud (inc. Cyber Crime)	9.1	CCTV Project being Implemented	Feb-25	CEO	Office of the CEO	Community	MODERATE	Inadequate	HIGH - 6 to12 Months	YES	YES	1/10/2024		Completed	100%	CCTV Contractor implementing networks and cameras, expected Mid february completion as per contract
		9.2	Update fixed assets record (RAMM) to include Parks, Reserves, street furniture and signage and drainage infrastructure	Apr-25	MWI	Works & Infrastructure	Asset Management	MODERATE	Not Rated	MODERATE - 1 year +	NO	NO			Not Started		
		9.3	Managed Services Firewalls upgraded	Apr-24	CEO	Office of the CEO	Governance	EXTREME	Adequate	URGENT - 1 to 6 months	YES	YES	15/11/2024	1/12/2024	Completed	100%	Upgraded December 2024 - Outsourced to Ramped Technology. Refer to Cyber Report
10	Management of Facilities, Venues and Events	10.1	Draft improved Events planning process guidelines (including Planning Approvals, risk assessments, event management plans, food safety at stalls etc) - progressing	Apr-25	PMRS	Regulatory Services	Regulatory	MODERATE	Adequate	MODERATE - 1 year +	YES	NO	1/02/2025		Not Started	20%	In process
		10.2	Develop post event procedures and event evaluation debrief - progressing	Apr-25	MPS	Property Services	Regulatory	MODERATE	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		Not Started	10%	Not Started
		10.3	Develop Lease agreements register for all Shire facilities - progressing community hall agreements, sporting group agreements	Jul-25	CEO	Office of the CEO	Governance	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	1/10/2024		In Process	50%	Governance Officer and CEO have reviewed all Contracts and Leases and Agreements. Identifield all actions and required renewals. Draft Sports leases drafted for CEO review
11	IT, Communication Systems and Infrastructure	10.4	Community education re public events on private property - progressing	Mar-25	PMRS	Regulatory Services	Regulatory	MODERATE	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		In Process	10%	PMRS to follow up.
		10.5	Annual tenancy inspections for staff and public housing - scheduled & notice in writing	Mar-25	MPS	Property Services	Asset Management	MODERATE	Adequate	HIGH - 6 to12 Months	YES	YES	1/07/2024	1/07/2025	Ongoing	100%	MPS has undertaken inspections for the current year.
		11.1	Add additional generator input points (Admin building)	Jul-23	MPS	Property Services	Emergency Services	MODERATE	Inadequate	MODERATE - 1 year +	NO	NO			Not Started		Review to be undertaken, not started
12	Misconduct	11.2	Negotiate Service level agreement with Vendors - IT	Jun-22	CEO	Office of the CEO	ICT	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/09/2024	Completed	100%	Tender closed, Preferred vendors identified
		11.3	ERP System Upgrade	Mar-25	CEO	Office of the CEO	ICT	HIGH	Adequate	MODERATE - 1 year +	YES	YES	1/09/2024		In Process	30%	Vendor Selected, agreement signed, PO issued, Project to be executed. Payroll module project has kicked off expected go live date July 2026.
		11.4	ICT Managed Service Upgrades	Oct-24	CEO	Office of the CEO	ICT	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	2/09/2024	1/02/2025	Completed	100%	Vendor selected, New Managed Service framework provision executed and supported
13	Project/Change Management	12.1	Hire to Retire (H2R) process review	Apr-25	MFCS	Finance & Corporate Services	Human Resources	MODERATE	Adequate	MODERATE - 1 year +	YES	YES	1/01/2025		In Process	100%	Advertised new Records and Human Resource Role, fully funded in budget. New HR Coordinator appointed and made headway on review. Recruitment completed
		12.2	Implement user-friendly stock control and reconciliation (fuel) procedure - Finance to work with Depot	Mar-25	CEO	Office of the CEO	Finance	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	1/01/2025		In Process	80%	MWI researching new control and storage systems for fuel management
13	Project/Change Management	13.1	Implement formal project management guidelines	May-25	CEO	Office of the CEO	Project Management	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/02/2025	Completed	100%	PM Framework setup and implemented
		13.2	Train Team Members in Project Management Body of Knowledge	Jun-25	CEO	Office of the CEO	Project Management	MODERATE	Inadequate	URGENT - 1 to 6 months	YES	YES	1/02/2025		Ongoing	50%	Initial internal training of users underway
		13.3	Project Management Reporting to Council to commence	Feb-25	CEO	Office of the CEO	Project Management	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	25/02/2025		Ongoing	75%	Draft reports established, Data collection underway

14	Safety and Security Practices	14.1	Conduct annual evacuation drill at all facilities	Apr-25	CEO	Office of the CEO	Emergency Services	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	1/01/2025		In Process	40%	Desktop exercise completed
		14.2	Process review for safety documentation	Dec-24	MWI	Works & Infrastructure	Safety	HIGH	Inadequate	HIGH - 6 to12 Months	YES	YES	1/08/2024		Ongoing	100%	Skytrust Integrated Safety Management System (ISMS) implemented, new document templates being uploaded, Team Members being trained in usage.
		14.3	Safety Culture change program developed	Dec-24	CEO	Office of the CEO	Safety	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024		Ongoing	75%	ISMS being rolled out, safety culture strategy plan set.
15	Supplier and Contract Management	15.1	Contract Management Framework Review and Implementation	Mar-25	PMRS	Office of the CEO	Safety	HIGH	Inadequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	90%	Contract and Contractor Management framework reviewed and improvements identified
		15.2	WHS Contractor Handbook to be created and approved	Feb-24	PMRS	Office of the CEO	Safety	MODERATE	Inadequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	90%	Completion of draft underway
		15.3	Induction process for Contractors	Dec-24	PMRS	Office of the CEO	Safety	HIGH	Adequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	80%	Induction process being finalised
16	Financial & Process Sustainability Practices	16.1	Cash Flow Budget and reporting to be implemented	Jan-25	MFCS	Office of the CEO	ICT	MODERATE	Effective	URGENT - 1 to 6 months	YES	YES	1/10/2024		Completed	100%	Cashflow analysis and monitoring now underway on daily weekly monthly reporting basis
		16.2	Training Program for non financial Team Members	Sep-25	MFCS	Finance & Corporate Services	Finance	HIGH	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		Not Started		
		16.3	Layered Auditing Program (internal) - PO's and other financial management controls	Sep-25	MFCS	Finance & Corporate Services	Finance	HIGH	Inadequate	HIGH - 6 to12 Months	YES	YES	1/07/2025		Ongoing	90%	Audit demonstrates new controls are implemented, however there is still some work to be undertaken to improve financial controls
		16.4	Debtors Management	Nov-25	MFCS	Finance & Corporate Services	Finance	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/08/2024		Completed	100%	New Debtor Officer has implemented a new process for collecting and following up on outstanding debts.
		16.5	Leave Provision Management	Mar-25	MFCS	Office of the CEO	ICT	HIGH	Effective	URGENT - 1 to 6 months	YES	YES	1/01/2025		Not Started		Vendor Selected, agreement signed, PO issued, Project to be executed. Payroll module project has kicked off expected go live date July 2026.

SHIRE OF KOJONUP
VEHICLE AND PLANT REGISTER 2025/2026
 Updated for Renewal xx/xx/xxxx

UPDATING SCHEDULES FOR NEXT PERIOD OF PROTECTION

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

Please add or delete assets as appropriate.

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

1. Vehicles usually or exclusively used for carrying 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	Estimated maximum carrying capacity (Litres)	Type of DG	Dry Hire	Driving Learning Programs	ENGINE NUMBER	YEAR OF FIRST REGISTRATION	VIN	REGO	DECLARED VALUE	CONTRIBUTION
1		P25018	All Motor Body Builder Pig Trailer									6T9T25WA1E04WX008			1TPC362	\$ 52,000	\$ 448.65
2			All Motor Rockwheeler Semitrailer 2021									6K9TANSEMMA294001			1TWC603	\$ 98,343	\$ 848.50
3		P25019	Allmotor Body Builders Dolly												1TOG 863	\$ 24,302	\$ 209.68
4		P25020	BGC Trailer												KO 5830	\$ 1,000	\$ 8.63
5		P25021	Boxtop Trailer (Bushfire)												1TER 728	\$ 669	\$ 5.77
6	PE0464	P25022	Boxtop Trailer (Bushfire)												1TER 737	\$ 669	\$ 5.77
7		P25023	Boxtop Trailer (Bushfire)												1TER 735	\$ 669	\$ 5.77
8		P35007	Boxtop Trailer (Bushfire)												1TER 736	\$ 669	\$ 5.77
9		P35008	Boxtop Trailer (Bushfire)												1TER 731	\$ 669	\$ 5.77
10		P0247	Boxtop Trailer (Bushfire)												1TER 729	\$ 669	\$ 5.77
11		P0242	Boxtop Trailer (Bushfire)												1TER 730	\$ 669	\$ 5.77
12			Boxtop Trailer (Bushfire)												1TER 734	\$ 669	\$ 5.77
13			Boxtop Trailer (Bushfire)												1TER 733	\$ 699	\$ 6.03
14			Boxtop Trailer (Bushfire)												1TER 738	\$ 669	\$ 5.77
15			Can-Am Defender HD8 DPS SSV 2016									M1200267			KO11743	\$ 25,000	\$ 215.70
16			Caterpillar 305E2 Mini Excavator									CAT0305EKH5M01803			KO8423	\$ 94,250	\$ 813.18
17			Caterpillar Front End Loader				EA					C8N11296			KO291	\$ 306,388	\$ 2,643.50
18			Caterpillar Grader 12MT				EA					G9G01583			KO007	\$ 333,500	\$ 2,877.42
19			Catepillar Grader 2021												KO000	\$ 403,739	\$ 3,483.44
20			Caterpillar Roller				EA								KO917	\$ 204,500	\$ 1,764.41
21			Caterpillar Roller				EA								KO170	\$ 204,500	\$ 1,764.41
22			Caterpillar Steel Roller												KO11612	\$ 139,500	\$ 1,203.60
23		P27004	Caterpillart Skid Steer 259D3 2019									CAT0C5S76HCYX01004			KO736	\$ 95,430	\$ 823.36
24		P35006	Colorado 4x4 LS Dual Cab Auto									CAT0259DAMC900517			FX3G170751194	\$ 40,569	\$ 350.03
25		P0249	Caterpillar 2020 924KCL2									CAT0924KTKW402577			KO240	\$ 294,250	\$ 2,538.77
26		P27007	Custom Made Boxtop Trailer												1TOK 585	\$ 7,922	\$ 68.35
27		P27008	Duraquip skid mounted Water Tanker 12000L													\$ 34,257	\$ 295.57
28		P0250	Duraquip Water Tanker									6K9DURATMEG112053			1TQA893	\$ 72,524	\$ 625.73
29		P28006	Hino - 4.5T Truck - Garden Sprayers				EA					JHHXDJ2H70K013034			KO470	\$ 70,458	\$ 607.91
30		P28007	Hino TTop 2017				EA					N04CUS35473			KO054	\$ 71,115	\$ 613.58
31		P15004	Hino 300 series 921 Xlong Auto crew				EA					J05EUJ11026			KO540	\$ 84,128	\$ 725.85
32		P15005	Hino 700 Series 2017				EA					E13CVG10833				\$ 238,350	\$ 2,056.47
33		P28008	Hino 700 Series 2017 (KO 122)				EA					E13CVG10827			KO122	\$ 238,350	\$ 2,056.47
34		P29004	Hino 700 Series 2019				EA					E13CVG20467			KO8926	\$ 226,416	\$ 1,953.50
35	PE0461	P17003	Hino Prime Mover 2018				EA					E13CVG20310			KO134	\$ 200,860	\$ 1,733.01
36		P11203	Hino Tip Truck				EA					JHHUCS0H00K019126			KO571	\$ 53,000	\$ 457.28
37		P11025	Holden Equinox									T21800028hOGX607LTG			KO662	\$ 30,256	\$ 261.05
38		P11204	Holden Equinox									38KO			KO582	\$ 28,483	\$ 245.75
39		P11019	Howard Porter Side Tipping Dog Trailer & Dolly												1TFN570	\$ 50,000	\$ 431.40
40		P11020	Isuzu FireTD – Year 1999				EA					GHHI286784			1DCF738	\$ 160,000	\$ 1,380.47
41		P11022	ISUZU WHITE PRIME MOVER 2010				EA					6HK1413000			KO921	\$ 140,000	\$ 1,207.91
42		P22002	Izusu NLR Tri-Tipper				EA					4JJ13P8036			KO524	\$ 64,257	\$ 554.41
43			Isuzu MU-X 2021									T003278			KO914	\$ 46,374	\$ 400.11
44			Isuzu MU-X 2021									T013595			KO784	\$ 46,374	\$ 400.11
45		P18006	John Deere Mower									1TC1445DJD131013			KO582	\$ 35,000	\$ 301.98
46			John Deere Tractor 2022												1HQB307	\$ 69,390	\$ 598.69
47		P31001	KIA Carnival EX SWB Auto 2.7L V6									KNAMB752386205312			65KO	\$ 20,000	\$ 172.56
48			Kubota 15HP Zero Turn Mower with Grass Catcher									KBGGDAC0EM6J41062			KO006	\$ 15,520	\$ 133.91
49		P31002	Loadstar Boxtop 2015												1TQJ322	\$ 1,000	\$ 8.63
50		P34037	Loadstar Trailer									Chasis 6A5T20A1000000057			1TKT707	\$ 990	\$ 8.54
51		P34064	Mini Moke & Carriages													\$ 10,000	\$ 86.28
52			Mitsubishi Outlander 2022									JMFXTGM4WNZ001861			KO5	\$ 34,768	\$ 299.98
53		P34063	Mitsubishi Pajero									4N15UDY1943			1KO	\$ 42,671	\$ 368.16
54		P34062	Mitsubishi Rosa Bus									4D32H85346			KO095	\$ 45,000	\$ 388.26
55			Mobile Air Compressor												KO. 5969	\$ 3,000	\$ 25.88
56			Mobile Fuel Tanker Trailer												KO.5686	\$ 1,000	\$ 8.63
57		P29003	Multi Media Trailer												KO10555	\$ 30,000	\$ 258.84
58		P25013	Muradup Fire Truck				EA					4HK1755281			1DKK079	\$ 250,000	\$ 2,156.99
59		P25012	Roadswest Low Loader									6T9T25WA1D0ADN165			1TOR705	\$ 100,000	\$ 862.79
60		PO248	Sewerjetter Ranger R550D												KO10536	\$ 79,977	\$ 690.04
61		P27006	Skid Steer Trailer												BY80148	\$ 7,000	\$ 60.40
62		P35019	Tandem Axle Side Tipping Trailer - Allroad Motor Body Builders									6T9T25WA1C04WX009			1TNB660	\$ 80,000	\$ 690.24
63		P19003	Toyota Hi-Ace Van									JTFHX02P700109099			KO1022	\$ 36,700	\$ 316.65
64			Toyota Hilux 2022									MR0KA3CD001273005			KO10	\$ 55,998	\$ 483.15
65		P35022	Toyota Hilux Ute									2GD4016211			KO16	\$ 42,000	\$ 362.37
66			Toyota Prado									JTEBR3FJ10K220733			2KO	\$ 77,497	\$ 668.64

67		P35023	Train & Carriages																\$	30,000	\$	258.84		
68		P30005	1982 Volvo Bus																					
69		P30006	2012 Allroads Tandem Axle Dolly																1DBK105	\$	22,000	\$	189.81	
																			1TNL804	\$	24,248	\$	209.21	
70	PE0459	P30007	2015 Caterpillar 2.5 Tonne Diesel Forklift																KO11777	\$	31,361	\$	270.58	
71		P26003	2015 Isuzu FSS600							EA									1GFG819	\$	357,877	\$	3,087.75	
72		P35010	2016 Caterpillar Grader 12M Grader							EA									KO107	\$	338,585	\$	2,921.29	
73		P26002	2019 Caterpillar Grader 0012							EA									KO368	\$	355,000	\$	3,062.92	
74		P36002	320DLQ Hydraulic CAT Excavator							EA									KO891	\$	269,136	\$	2,322.09	
75		P36003	4 x 4 Cr/Cab Holden Colorado							EA									KO2	\$	44,912	\$	387.50	
76		P36004	4 x 4 Cr/Cab Holden Colorado							EA									KO118	\$	43,022	\$	371.19	
77		P25016	4 x 4 Space Cab Holden Colorado							EA									KO528	\$	50,215	\$	433.25	
78		P25017	8"x5" Tandem Trailer																VIN6A5T2032000000038	1TED612	\$	1,000	\$	8.63
																						\$	-	
			Miscellaneous Equipment and Attachments																	\$	90,000	\$	776.51	
			Bushfire/brigade member vehicles (up to \$1,000,000)																	\$	-	\$	1,500.00	

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

SECTION 2	
Third Party Liability	\$ 35,000,000

Premium Calculation	0.863%
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PLEASE NOTE - this row is for LOS use only										VALUES										Construction										Fire and Security									
DETAILS										EXTRA COST OF REINSTATEMENT (\$)										FIRE AND SECURITY										FIRE AND SECURITY									
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 (\$)	Ownership	Historical Significance	Occupant	External Walls	Internal Walls	Floor	Roof	Year	Single Multi	Burglar Alarm	Hose Reel	Extinguisher	Smoke Detector	Perimeter Lighting	Hydrant	Sprinkler	Fire Alarm	Fire Indicator Panel	Security Fencing					
KOJONUP		Community Centre	Hall & Lesser Hall - Brick & iron clad hall on brick footings with lock portico facing timber floors, timber stage and lead light windows. - Includes brick & iron clad lesser hall on concrete footings & slab with timber floors, stained ceilings & kitchen. Location Townsite		Albany Hwy	Kojonup	-33.83257/117.59400	\$ 1,160,000				\$ 80,000		\$ 5,230,000.00	\$ 8,480.20	Owned & Controlled	Local Historical Significance	Owned & Controlled	Brick	Brick	Brick	Timber	Steel/Iron	1925	Single	N	Y	Y	N	Y	N	N	N	N	N				
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		Albany Hwy	Kojonup	-33.83240/117.59380	\$ 3,480,000				\$ 500,000	\$ 80,000	\$ 4,060,000.00	\$ 6,583.10	Owned & Controlled		Council	Brick	Brick	Brick	Reinforced Concrete/Concrete	Steel/Iron	1971	Single	Y	Y	Y	N	Y	N	N	N	N	N				
KOJONUP		Other	Men's Shed - Fibro and iron clad wooden floor buildings(Old wood storage)	133	Albany Hwy	Kojonup	-33.83644/117.160106	\$ 98,000						\$ 98,000.00	\$ 158.90	Owned & Leased		Sports/Community Group	Steel/Iron	Fibrous Cement	Timber	Steel/Iron		1971	Single	N	N	Y	N	Y	N	N	N	N	N				
KOJONUP		Clinic/Childcare Facility/Aged Care Facility	Monica Care Centre - Brick & iron clad child care centre on brick footings with timber floors and split air conditioning. - Includes asbestos & iron clad lesser hall on concrete footings & slab with timber floors, stained ceilings & kitchen. Location Townsite		Elward st	Kojonup	-33.83492/117.161538	\$ 750,000				\$ 10,000		\$ 760,000.00	\$ 1,232.30	Owned & Leased		Clinic/Childcare Facility/Aged Care Facility	Brick	Fibrous Cement	Timber	Steel/Iron	2015	Single	N	N	Y	Y	Y	N	N	N	N	N	N				
KOJONUP		Other	R.S.H. Hall - Stone & tile clad hall on concrete footings & attached toilets. - Location Townsite		Spencer St	Kojonup	-33.83642/117.160492	\$ 980,000				\$ 20,000		\$ 1,000,000.00	\$ 1,621.45	Owned & Controlled	Local Historical Significance	Other	Brick	Fibrous Cement	Timber	Tile	1952	Single	N	N	Y	N	Y	N	N	N	N	N	N				
KOJONUP		Clinic/Childcare Facility/Aged Care Facility	Springshawn 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, dining, lounge, & dining room. - Includes water tank, asbestos, sheds, shelter & fencing. Location Townsite		Barraack Place	Kojonup	-33.83005/117.153288	\$ 4,580,000				\$ 420,000		\$ 5,000,000.00	\$ 8,107.27	Owned & Controlled		Clinic/Childcare Facility/Aged Care Facility	Other	Brick	Brick	Reinforced Concrete/Concrete	Steel/Iron	1980	Multi	N	Y	Y	Y	Y	N	N	N	N	N				
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	10	Loton Close	Kojonup	-33.83022/117.152901	\$ 241,500				\$ 3,000		\$ 244,500.00	\$ 395.45	Owned & Leased		Residential	Brick	Fibrous Cement	Reinforced Concrete/Concrete	Steel/Iron	2000	Single	N	N	N	Y	Y	N	N	N	N	N	N				
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	12	Loton Close	Kojonup	-33.83038/117.153052	\$ 258,000				\$ 3,000		\$ 261,000.00	\$ 423.20	Owned & Leased		Residential	Brick	Fibrous Cement	Reinforced Concrete/Concrete	Steel/Iron	2000	Single	N	N	N	Y	Y	N	N	N	N	N	N				
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	-33.83037/117.153247	\$ 272,000				\$ 3,000		\$ 275,000.00	\$ 445.90	Owned & Leased		Residential	Brick	Fibrous Cement	Reinforced Concrete/Concrete	Steel/Iron	2000	Single	N	N	N	Y	Y	N	N	N	N	N	N				
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	16	Loton Close	Kojonup	-33.83048/117.153451	\$ 264,000				\$ 3,000		\$ 267,000.00	\$ 432.93	Owned & Leased		Residential	Brick	Fibrous Cement	Reinforced Concrete/Concrete	Steel/Iron	2000	Single	N	N	N	Y	Y	N	N	N	N	N	N				
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			Kojonup	-33.83022/117.152673	\$ 262,000				\$ 3,000		\$ 265,000.00	\$ 429.69	Owned & Leased		Residential	Brick	Fibrous Cement	Reinforced Concrete/Concrete	Steel/Iron	2000	Single	N	N	N	Y	Y	N	N	N	N	N	N				
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	-33.83020/117.152496	\$ 252,000				\$ 3,000		\$ 255,000.00	\$ 413.47	Owned & Leased		Residential	Brick	Fibrous Cement	Reinforced Concrete/Concrete	Steel/Iron	2000	Single	N	N	N	Y	Y	N	N	N	N	N	N				
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	-33.83017/117.152354	\$ 246,000				\$ 3,000		\$ 249,000.00	\$ 403.74	Owned & Leased		Residential	Brick	Fibrous Cement	Reinforced Concrete/Concrete	Steel/Iron	2000	Single	N	N	N	Y	Y	N	N	N	N	N	N				
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	Vanzilcom St	Kojonup	-33.83532/117.165881	\$ 408,000				\$ -		\$ 408,000.00	\$ 661.55	Owned & Leased		Residential	Brick	Brick	Reinforced Concrete/Concrete	Steel/Iron	1980	Single	Y	N	N	Y	Y	N	N	N	N	N	N				
KOJONUP		Residential	Dwelling - Brick & iron clad 2 bedroom duplex pair on concrete footings & slab with attached single carport and split air conditioning. - Includes fencing & patio/unit BAL Location Townsite	8A & 8B	Newton St	Kojonup	-33.83682/117.162428	\$ 442,000				\$ 10,000		\$ 452,000.00	\$ 732.90	Owned & Controlled		Residential	Brick	Brick	Reinforced Concrete/Concrete	Steel/Iron	1995	Single	N	N	N	Y	Y	N	N	N	N	N	N				
KOJONUP		Residential	Dwelling - 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	Vanzilcom St	Kojonup	-33.83527/117.160240	\$ 422,000				\$ -		\$ 422,000.00	\$ 612.25	Owned & Leased		Residential	Brick	Brick	Reinforced Concrete/Concrete	Steel/Iron	1998	Single	N	N	N	Y	Y	N	N	N	N	N	N				
KOJONUP		Residential	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	30	Katanning Rd	Kojonup	-33.82748/117.164110	\$ 378,000				\$ -		\$ 378,000.00	\$ 612.91	Owned & Leased		Residential	Brick	Brick	Reinforced Concrete/Concrete	Steel/Iron	2001	Single	N	N	N	Y	Y	N	N	N	N	N	N				
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	-33.82748/117.164110	\$ 378,000				\$ -		\$ 378,000.00	\$ 612.91	Owned & Leased		Clinic/Childcare Facility/Aged Care Facility	Brick	Brick	Reinforced Concrete/Concrete	Steel/Iron	2001	Single	Y	N	Y	Y	Y	N	N	N	N	N	N				
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	-33.83062/117.152581	\$ 412,000				\$ -		\$ 412,000.00	\$ 668.04	Owned & Leased		Residential	Brick	Brick	Reinforced Concrete/Concrete	Steel/Iron	1990	Single	N	N	N	Y	Y	N	N	N	N	N	N				
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	Elward st	Kojonup	-33.83510/117.160156	\$ 284,000				\$ -		\$ 284,000.00	\$ 460.49	Owned & Leased		Residential	Brick	Brick	Reinforced Concrete/Concrete	Steel/Iron	2002	Single	N	N	N	Y	Y	N	N	N	N	N	N				
KOJONUP		Residential	Dwelling - 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	4 & 6	Elward st	Kojonup	-33.835136/117.160531	\$ 392,000				\$ -		\$ 392,000.00	\$ 635.61	Owned & Leased		Residential	Brick	Brick	Reinforced Concrete/Concrete	Steel/Iron	2002	Single	N	N	N	Y	Y	N	N	N	N	N	N				
KOJONUP		Residential	Dwelling - 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	12	Elward St	Kojonup	-33.83622/117.142731	\$ 243,000				\$ -		\$ 243,000.00	\$ 394.01	Owned & Leased		Residential	Brick	Brick	Reinforced Concrete/Concrete	Steel/Iron	1970	Single	N	N	N	N	N	N	N	N	N	N					
KOJONUP		Sporting Facility	Recreation Centre - Brick & iron clad recreation centre on concrete footings and slab with squash courts and changerooms. - Including extensive fencing & patio. Location Townsite		Blackwood Rd	Kojonup	-33.83740/117.156431	\$ 3,520,000				\$ 180,000		\$ 3,700,000.00	\$ 5,999.38	Owned & Controlled		Council	Brick	Weatherboard/Gypsock	Reinforced Concrete/Concrete	Steel/Iron	2008	Multi	Y	Y	Y	Y	Y	Y	N	N	N	N	N				
KOJONUP		Other	Toilet Block - Brick & iron clad toilet block on concrete footings & slab. - Location Sporting Complex		Blackwood Rd	Kojonup	-33																																

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

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 processes	No	✓			✓
3. General IT controls – Access rights & permissions	No		✓		✓
4. Quotes	No			✓	
5. Leave applications	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.

SHIRE OF KOJONUP**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****1. Monthly reconciliation process****Finding**

During our audit we identified weaknesses with the preparation and review of monthly reconciliations, including the following observations:

- Several key account reconciliations (e.g. bank, debtors, creditors, and rates) were not performed on a timely basis for the months of July 2024 to January 2025
- The August 2024 reconciliation for Trust and Reserve bank accounts had no evidence of review by an authorised officer
- Debtors' reconciliations for August 2024, February & March 2025 were either not completed or not evidenced.

We acknowledge the Shire has made improvements to its monthly reconciliation processes from when this finding was first identified in 2023.

Rating: Significant (2024: 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.

Recommendation

Management should ensure that all month-end reconciliations are completed and reviewed by an independent officer as soon as practicable in the following month. Evidence of review and follow-up actions taken where required should also be retained.

Management comment

- *The Shire has taken the steps to train the Senior Finance Officer in bank reconciliations to support the process by providing a back-up officer with this skillset in the event these circumstances prevail again.*
- *Key finance personal have now been appointed and will oversee the monthly processes in Creditors and Debtors.*

Responsible person:

Manager Finance & Corporate Services

Completion date:

Immediately

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. General journal review processes

Finding

From our sample of 30 journal entries examined, we noted the following:

- Seventeen journals relating to Department of Transport payments made were incorrectly processed via general journals instead of the appropriate payment process
- Two rates journal entries for amalgamations and adjustments did not include evidence of review prior to posting.

This finding was first identified in 2024.

Rating: Significant (2024: Significant)

Implication

In the absence of, incorrect use, or adequate review of all general journals posted, there is an increased risk of unauthorised journals being posted whether due to fraud or error which may result in errors posted to the annual financial report.

Recommendation

Management should ensure that all general journals are reviewed by an appropriate person who is independent of the person performing the tasks. All general journals and supporting documentation should be reviewed by an appropriate officer and signed as evidence of review.

General journals should also not be used to recognise payments made; this should be performed using the appropriate accounts payable functions.

Management comment

- *Acknowledged that the current process of raising journals to receipt Department of Transport payments is perhaps not a preferred process by the auditor's method but was in place in the absence of other controls.*
- *Changes will be instigated immediately and the payments received on the bank, will now be processed via the Creditors function in Synergy where 2 Factor authorisation is in place.*
- *It is already the Shire policy/procedure that all general journals are reviewed by an appropriate officer.*
- *As such the Rates Officer will receive training on providing following the correct process for Rate journals, which will be approved by an authorised officer.*

Responsible person: Senior Finance Officer
Completion date: Immediately

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. General IT controls – Access rights & permissions**Finding**

During our audit we identified four users with “SUPERUSER” rights with access to Synergy. Of these four users, three were external consultants to the Shire. Our audit testing did not identify any instances of misuse as a result of the users having permissions that were not required for them to carry out their role.

Rating: Moderate (2024: Moderate)

Implication

Users with access in Synergy functions that are not required as part of their role may allow inappropriate and unauthorised changes to go undetected.

Recommendation

Management should review all user accounts with access to Synergy to ensure appropriately levels of access are granted to appropriate officers currently employed by the Shire.

Management comment

- *External consultants' 'access rights and permissions' to be reviewed by Manager Finance & Corporate Services in an immediate timeframe.*
- *Senior Finance Officer has SUPERUSER access in accordance with her role, which is appropriate as she provides support to other finance team members and maintains the financial records. This role is teamed with the Manager Finance & Corporate Services.*
- *A review of user access will take place by September 30.*

Responsible person: Manager Finance & Corporate Services

Completion date: 30 September 2025

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Quotes

Finding

We noted one instance from our sample of 30 transactions that did not include evidence of three written quotes required by the Shire's purchasing policy for purchases above \$20,000.

Rating: Minor

Implication

Quotes are an essential control in the purchasing process and failure to obtain required quotes as per purchasing policy risks non-compliance.

Recommendation

Management should ensure that all staff are aware of the purchasing policy and requirements for having quotes before ordering goods or requesting services.

Management comment

- *This one (1) incident identified was a one off and may be due to a misunderstanding of the common user agreement (CUA) for procuring a vehicle versus the Shire Policy.*
- *The Shire will be reinforcing the existing purchasing policy with Managers to make them aware that; the Shire purchasing policy is to obtain 3 x written quotes for all purchases exceeding \$20,001.00. To be approved by CEO based on presentation of quotes.*
- *For purchases under a CUA, the current Shire Policy does exempt direct purchases from having three quotes but as a result of this interpretive issue of the CUA, under the direct purchases the Shire will explore and identify explicit suppliers that are approved for purchasing through the policy review.*
- *CEO will review the purchasing policy.*

Responsible person: CEO

Completion date: Immediately

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

5. Leave applications

Finding

The Shire has an established process for staff to lodge leave applications through Altus to seek a manager's approval prior to taking personal, annual, long-service leave or an equivalent leave entitlement. Through discussions with Shire staff, we understand this process is not always followed by all staff, reliance is often placed on email communication to confirm employee leave arrangements rather than the established leave application process.

In our testing of fortnightly pay runs, we noted one instance where an employee's pay needed to be reversed and re-processed due to incorrect leave type being entered.

Rating: Moderate

Implication

Where established leave application processes are not followed, there is an increased risk that leave taken may not be recorded or the incorrect leave type may be used. This can increase the risk of inaccurate leave entitlements as manual adjustments would need to be made which can be difficult to track or evidence. This risk may be further compounded when other corroborating evidence such as timesheets are not available.

Recommendation

Management should ensure all employees submit leave applications for approval in accordance with the Shire's established process. Leave applications should be approved by a manager or other appropriate officer prior to employees taking leave wherever possible.

In situations where an employee is unable to submit a formal leave application prior to taking leave, this should be completed upon the employee's return to work.

Management comment

As a result of this finding the Shire will review its controls for leave management, re-educate the team on how to use the leave portal and reinforce the policies for leave management. It will reinforce the importance of all team members to do a timesheet.

Responsible person: CEO
Completion date: Immediately



Our Ref: 8326-002

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mr Grant Thompson
Chief Executive Officer
Shire of Kojonup
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KOJONUP WA 6395

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Dear Mr Thompson

**ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDED 30 JUNE 2025**

We have completed the interim audit for the year ended 30 June 2025. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to primarily evaluate your financial control environment, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management control issues

We would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the President. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7534 if you would like to discuss these matters further.

Yours sincerely

Mikey Fiorucci
Director
Financial Audit
23 July 2025

Attach

2025 SoKO ARIC RISK CONTROL REGISTER:

Key Risk #	Key Risk	Issue / Action #	Risk Control Current Actions	Due By Date	Actions Assigned Owner (SPA)	Department	Category	Risk	Control	Priority	Action Approved	Action Funded	Start Date	Actual Completion Date	Status	% Complete	Comments/Variance Reporting on progress
1	Asset Sustainability Practices	1.1	Restrict access to non-compliant/damaged/dangerous buildings until the future of these facilities is determined.	May-25	MPS	Property Services	Asset Management	HIGH	Effective	HIGH - 6 to12 Months	YES	YES	1/07/2024	1/08/2025	Completed	100%	Structural Changes implemented
		1.2	Implement actions in Risk Assessment Report Showgrounds	Dec-23	CEO	Property Services	Asset Management	MODERATE	Inadequate	MODERATE - 1 year +	YES	YES	1/07/2024		Ongoing	35%	Projects commenced to reduce cost effective risks identified. Ongoing. Budget allocation required each year.
		1.3	MOU for Community Halls	Jul-23	PMRS	Office of the CEO	Contract Management	MODERATE	Adequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	40%	In process
		1.4	Review and Update Long Term Asset Management Plan, Road Plan, P&E Plan	May-25	MPS	Property Services	Integrated Planning	MODERATE	Adequate	MODERATE - 1 year +	YES	NO	1/07/2024		In Process	65%	Officers working on completing the long term plans. Roads Completed, P&E Completed LTAMP to be undertaken in 2025/26. LTFP to follow.
		1.5	Assess Cultural surveys on managed reserves to create a heritage inventory list	Dec-25	MPS	Property Services	Asset Management	EXTREME	Inadequate	URGENT - 1 to 6 months	YES	NO	20/11/2024		In Process	25%	Recent mitigation activities highlights gaps in the Shire process. Reviewing the procedures in roads and other activities to identify sensitive areas
2	Business & Community Disruption	2.1	Review and test LEMA Plan	Apr-24	CESM	Regulatory	Emergency Services	HIGH	Adequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	90%	Desktop exercise being undertaken at LEMC on Monday 5th May 2025.
		2.2	Commence annual building inspections	Mar-24	MPS	Property Services	Asset Management	HIGH	Inadequate	HIGH - 6 to12 Months	YES	YES	14/07/2024	1/09/2024	Ongoing	100%	Building inspections for 2024 completed by Property team, now preparing 2025 inspections program
		2.3	Implementing Bushfire Risk Mitigation Plans for individual assets	Jul-25	MPS	Regulatory	Emergency Services	HIGH	Adequate	HIGH - 6 to12 Months	YES	YES	1/10/2024		Ongoing	20%	BRMP completed March 2024. Extreme risk sites considered and mitigation plans commenced being developed for the extreme risk sites.
		2.4	Create CESM fulltime role to include Mitigation	Apr-25	CEO	Office of the CEO	Emergency Services	HIGH	Inadequate	HIGH - 6 to12 Months	YES	NO	1/04/2024		Completed	100%	Concept role created, funding sign off from Council required, MOU with Shires and DFES requires review March 2025. Council approved remaining in current program for a longer transition timeframe
3	Failure to Fulfil Compliance Requirements (Statutory, Regulatory)	3.1	Governance Officer Role reporting to CEO	Jan-25	CEO	Office of the CEO	Governance	Low	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/10/2024	Completed	100%	Workforce Plan adopted by Council, Structural roles in place
		3.2	Internal Audits	Aug-25	CEO	Finance & Corporate Services	Finance	HIGH	Adequate	HIGH - 6 to12 Months	YES	YES	1/03/2025		Ongoing	100%	Being considered post audit. 2025 project
		3.3	Process Review	Mar-25	CEO	Office of the CEO	Governance	HIGH	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		Ongoing	25%	Internal process review in key areas required. One functional area per year to be considered. Finance and HR first of the rank
		3.4	Data Collection Review	Apr-25	CEO	Office of the CEO	Governance	HIGH	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		In Process	90%	Compliance Audit data, KPI data and other critical reporting data required. New system reliant, 2025
4	Document Management Processes	4.1	Formation of Position Descriptions for Volunteers - progressing.	Apr-22	CEO	Office of the CEO	Governance	Moderate	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/12/2024	Completed	95%	SOP's and Induction required for BFB Volunteers. Rolling out backend of 2025
		4.2	Record Keeping Plan undertaken	Jan-24	CEO	Office of the CEO	Governance	Moderate	Adequate	MODERATE - 1 year +	YES	YES	1/04/2025		In Process	30%	Due for review 2025. New records officer reviewing the plan
		4.3	Train internal Records Officer	Feb-25	CEO	Office of the CEO	Governance	High	Inadequate	URGENT - 1 to 6 months	YES	YES	1/12/2024		Completed	100%	Recruitment and selection for new records officer required, advertising commenced
		4.4	New Electronic Documents Records Management System (EDRMS) to be tendered and implemented	Feb-25	CEO	Office of the CEO	Governance	Moderate	Inadequate	HIGH - 6 to12 Months	YES	YES	1/02/2025		Completed	100%	Tender closed, Preferred vendor identified. Implemented
		4.5	Record Processes to be reviewed and processes and procedures for Team Members in executing to be instigated	Mar-25	CEO	Office of the CEO	Governance	Moderate	Inadequate	URGENT - 1 to 6 months	YES	YES	1/02/2025		In Process	70%	Aligned to system implementation. New records officer review and training underway.
5	Employment Practices	5.1	HR Process Review	Apr-25	MFCS	Finance & Corporate Services	Human Resource	MODERATE	Adequate	MODERATE - 1 year +	YES	NO	1/03/2025		In Process	50%	Hire to Retire (H2R) review of all Policies, Processes, Procedures, Templates and Documentation. Newly appointed HR Coordinator reviewing HR framework
		5.2	Finalise EBA WASU	Dec-24	CEO	Office of the CEO	Human Resource	LOW	Effective	URGENT - 1 to 6 months	YES	YES	1/08/2024		In Process	90%	Commenced Negotiations. In principle agreement being drafted. Draft Presented to the Union.
		5.3	Update & Standardise Templates for use	Dec-25	MFCS	Finance & Corporate Services	Human Resource	LOW	Adequate	MODERATE - 1 year +	YES	NO	1/03/2025		Not Started		Aligned HR Process review. Underway

6	Engagement practices	6.1	Stakeholder Engagement Plan to be created	Apr-25	CEO	Office of the CEO	Community	HIGH	Inadequate	URGENT - 1 to 6 months	YES	NO	1/02/2025		In Process	50%	CEO to create plan and present to Council. Stakeholder plan 50% completed
		6.2	Review Legislative requirement for Communications Plans	Feb-25	GRO	Office of the CEO	Community	MODERATE	Not Rated	URGENT - 1 to 6 months	YES	YES	1/12/2024		Completed	100%	CEO to progress and stakeholder plan to be established
7	Environment Management	7.1	NRM Committee Reestablished	Oct-24	CEO	Office of the CEO	Climate Resilience	MODERATE	Inadequate	HIGH - 6 to12 Months	YES	YES	1/09/2024	1/10/2024	Ongoing	100%	Committee reestablished and working on NRM Operational Plan
		7.2	Great Southern VROC Climate Alliance Created and effective	Nov-24	CEO	Office of the CEO	Climate Resilience	LOW	Not Rated	HIGH - 6 to12 Months	YES	YES	1/10/2024	1/12/2024	Ongoing	100%	GSVROC Climate Alliance established and strategies formed
8	Errors, Omissions and Delays	8.1	Implement an organisational processes & Policy review	Dec-25	CEO	Office of the CEO	Governance	MODERATE	Inadequate	MODERATE - 1 year +	YES	NO	1/01/2025		In Process	20%	Key areas being reviewed by relevant Managers
9	External Theft and Fraud (inc. Cyber Crime)	9.1	CCTV Project being Implemented	Feb-25	CEO	Office of the CEO	Community	MODERATE	Inadequate	HIGH - 6 to12 Months	YES	YES	1/10/2024		Completed	100%	CCTV Contractor implementing networks and cameras, expected Mid february completion as per contract
		9.2	Update fixed assets record (RAMM) to include Parks, Reserves, street furniture and signage and drainage infrastructure	Apr-25	MWI	Works & Infrastructure	Asset Management	MODERATE	Not Rated	MODERATE - 1 year +	NO	NO			Not Started		
		9.3	Managed Services Firewalls upgraded	Apr-24	CEO	Office of the CEO	Governance	EXTREME	Adequate	URGENT - 1 to 6 months	YES	YES	15/11/2024	1/12/2024	Completed	100%	Upgraded December 2024 - Outsourced to Ramped Technology. Refer to Cyber Report
10	Management of Facilities, Venues and Events	10.1	Draft improved Events planning process guidelines (including Planning Approvals, risk assessments, event management plans, food safety at stalls etc) - progressing	Apr-25	PMRS	Regulatory Services	Regulatory	MODERATE	Adequate	MODERATE - 1 year +	YES	NO	1/02/2025		Not Started	20%	In process
		10.2	Develop post event procedures and event evaluation debrief - progressing	Apr-25	MPS	Property Services	Regulatory	MODERATE	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		Not Started	10%	Not Started
		10.3	Develop Lease agreements register for all Shire facilities - progressing community hall agreements, sporting group agreements	Jul-25	CEO	Office of the CEO	Governance	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	1/10/2024		In Process	50%	Governance Officer and CEO have reviewed all Contracts and Leases and Agreements. Identifield all actions and required renewals. Draft Sports leases drafted for CEO review
11	IT, Communication Systems and Infrastructure	10.4	Community education re public events on private property - progressing	Mar-25	PMRS	Regulatory Services	Regulatory	MODERATE	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		In Process	10%	PMRS to follow up.
		10.5	Annual tenancy inspections for staff and public housing - scheduled & notice in writing	Mar-25	MPS	Property Services	Asset Management	MODERATE	Adequate	HIGH - 6 to12 Months	YES	YES	1/07/2024	1/07/2025	Ongoing	100%	MPS has undertaken inspections for the current year.
		11.1	Add additional generator input points (Admin building)	Jul-23	MPS	Property Services	Emergency Services	MODERATE	Inadequate	MODERATE - 1 year +	NO	NO			Not Started		Review to be undertaken, not started
12	Misconduct	11.2	Negotiate Service level agreement with Vendors - IT	Jun-22	CEO	Office of the CEO	ICT	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/09/2024	Completed	100%	Tender closed, Preferred vendors identified
		11.3	ERP System Upgrade	Mar-25	CEO	Office of the CEO	ICT	HIGH	Adequate	MODERATE - 1 year +	YES	YES	1/09/2024		In Process	30%	Vendor Selected, agreement signed, PO issued, Project to be executed. Payroll module project has kicked off expected go live date July 2026.
		11.4	ICT Managed Service Upgrades	Oct-24	CEO	Office of the CEO	ICT	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	2/09/2024	1/02/2025	Completed	100%	Vendor selected, New Managed Service framework provision executed and supported
13	Project/Change Management	12.1	Hire to Retire (H2R) process review	Apr-25	MFCS	Finance & Corporate Services	Human Resources	MODERATE	Adequate	MODERATE - 1 year +	YES	YES	1/01/2025		In Process	100%	Advertised new Records and Human Resource Role, fully funded in budget. New HR Coordinator appointed and made headway on review. Recruitment completed
		12.2	Implement user-friendly stock control and reconciliation (fuel) procedure - Finance to work with Depot	Mar-25	CEO	Office of the CEO	Finance	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	1/01/2025		In Process	80%	MWI researching new control and storage systems for fuel management
13	Project/Change Management	13.1	Implement formal project management guidelines	May-25	CEO	Office of the CEO	Project Management	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024	1/02/2025	Completed	100%	PM Framework setup and implemented
		13.2	Train Team Members in Project Management Body of Knowledge	Jun-25	CEO	Office of the CEO	Project Management	MODERATE	Inadequate	URGENT - 1 to 6 months	YES	YES	1/02/2025		Ongoing	50%	Initial internal training of users underway
		13.3	Project Management Reporting to Council to commence	Feb-25	CEO	Office of the CEO	Project Management	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	25/02/2025		Ongoing	75%	Draft reports established, Data collection underway

14	Safety and Security Practices	14.1	Conduct annual evacuation drill at all facilities	Apr-25	CEO	Office of the CEO	Emergency Services	HIGH	Inadequate	URGENT - 1 to 6 months	YES	YES	1/01/2025		In Process	40%	Desktop exercise completed
		14.2	Process review for safety documentation	Dec-24	MWI	Works & Infrastructure	Safety	HIGH	Inadequate	HIGH - 6 to 12 Months	YES	YES	1/08/2024		Ongoing	100%	Skytrust Integrated Safety Management System (ISMS) implemented, new document templates being uploaded, Team Members being trained in usage.
		14.3	Safety Culture change program developed	Dec-24	CEO	Office of the CEO	Safety	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/07/2024		Ongoing	75%	ISMS being rolled out, safety culture strategy plan set.
15	Supplier and Contract Management	15.1	Contract Management Framework Review and Implementation	Mar-25	PMRS	Office of the CEO	Safety	HIGH	Inadequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	90%	Contract and Contractor Management framework reviewed and improvements identified
		15.2	WHS Contractor Handbook to be created and approved	Feb-24	PMRS	Office of the CEO	Safety	MODERATE	Inadequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	90%	Completion of draft underway
		15.3	Induction process for Contractors	Dec-24	PMRS	Office of the CEO	Safety	HIGH	Adequate	MODERATE - 1 year +	YES	YES	1/07/2024		In Process	80%	Induction process being finalised
16	Financial & Process Sustainability Practices	16.1	Cash Flow Budget and reporting to be implemented	Jan-25	MFCS	Office of the CEO	ICT	MODERATE	Effective	URGENT - 1 to 6 months	YES	YES	1/10/2024		Completed	100%	Cashflow analysis and monitoring now underway on daily weekly monthly reporting basis
		16.2	Training Program for non financial Team Members	Sep-25	MFCS	Finance & Corporate Services	Finance	HIGH	Inadequate	MODERATE - 1 year +	YES	NO	1/03/2025		Not Started		
		16.3	Layered Auditing Program (internal) - PO's and other financial management controls	Sep-25	MFCS	Finance & Corporate Services	Finance	HIGH	Inadequate	HIGH - 6 to 12 Months	YES	YES	1/07/2025		Ongoing	90%	Audit demonstrates new controls are implemented, however there is still some work to be undertaken to improve financial controls
		16.4	Debtors Management	Nov-25	MFCS	Finance & Corporate Services	Finance	HIGH	Adequate	URGENT - 1 to 6 months	YES	YES	1/08/2024		Completed	100%	New Debtor Officer has implemented a new process for collecting and following up on outstanding debts.
		16.5	Leave Provision Management	Mar-25	MFCS	Office of the CEO	ICT	HIGH	Effective	URGENT - 1 to 6 months	YES	YES	1/01/2025		Not Started		Vendor Selected, agreement signed, PO issued, Project to be executed. Payroll module project has kicked off expected go live date July 2026.

Financial & Process Sustainability Practices

Sep-24

Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, correct levels of insurance insurances etc. These include processes and controls that are end to end in external and internal to the organisation.

Areas included in the scope are:

- Inadequate control or process design (not fit for purpose);
- Ineffective usage of controls and processes (discipline of not following procedure);
- Outputs not meeting expectations;
- Inadequate procedures;
- Inadequate financial management and planning (capital renewal plan, LTFP); and

Potential causes include:

Skill level & behaviour of Team Members	Knowledge Management inadequate
Lack of trained Team Members or Shortage of Team Members	Inadequate co-operation between stakeholders or Key Personnel
Outdated financial & reporting systems	Systems not setup correctly - inadequate knowledge
Procedures not clear	Lack of cashflow and reserves management

Controls Assurance

Key Controls	Type	Date	Rating	Control Owner	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Financial Experienced and Qualified Team Members: recruitment and selection for new team members	Preventative	Sep-24	Adequate	MFCS	No	Yes	Yes	Yes	No	New Team members employed
ERP System: financial and reporting systems upgrades required	Preventative	Feb-25	Inadequate	CEO	Yes	Yes	No	Yes	Yes	ERP provider identified
Purchasing Controls: Requis PO and discipline	Preventative	Feb-25	Inadequate	MFCS	Yes	Yes	No	Yes	Yes	Reinforce Purchasing Process
Debtors Follow up: billing process	Recovery	Jan-25	Inadequate	MFCS	Yes	Yes	No	Yes	No	Focus on Debtor Management
Internal Layered Audits	Detective	Apr-25	Inadequate	MFCS	No	No	No	No	No	Process required
Training for Non financial Team Members	Preventative	Feb-25	Inadequate	MFCS	No	No	No	No	No	Training Program required to be developed
Budget Controls	Preventative	Mar-25	Inadequate	MFCS	No	Yes	Yes	Yes	Yes	Budget Approved
Overall Control Ratings:			Inadequate							

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Cash Flow Budget and reporting to be implemented	Jan-25	MFCS	Completed	Cashflow monitoring weekly and reporting to be Council every month
Training Program for non financial Team Members	Sep-25	MFCS	In Progress	Training for Managers to be created and scheduled aligned to new ICT systems
Layered Auditing Program (internal) - PO's and other financial management controls	Sep-25	MFCS	Not Started	A program for internal layered auditing is required
Debtors Management	Nov-25	MFCS	In Progress	New Debtors Employee recruited, Program of systematic debt collection being implemented
Leave Provision Management	Mar-25	MFCS	In Process	Remove Leave entitlements when Team Members leave the Organisation

	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Service interruption, Financial, Reputation	Consequence:	Catastrophic	Consequence: Up	
	Likelihood:	Likely	Likelihood: Up	
	Overall Risk Ratings:	Extreme	Risk rating trend since last review	↑

Indicators	Type	Benchmark	Result	Better or worse than Benchmark?	Trend since last review?	Comments
Debt over 90 Days increasing	Lagging	Debts over 90 Days		Better		
Non Financial team members not complying with the controls	Lagging	Process Errors		Better		
New System Project being implemented effectively	Leading	Trial Balance Balancing		Equal to		
Budget overruns	Lagging	Budget		Worse		
Layered Audits (internal)	Leading	# Errors Found Corrected		Equal to		
Leave Provision adequacy	Leading	Leave provision %	requires research on best metric to determine adequate leave provisions in reserves			

Financial & Process Sustainability Practices

Aug-25

Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, correct levels of insurance insurances etc. These include processes and controls that are end to end in external and internal to the organisation.

Areas included in the scope are:

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- Outputs not meeting expectations;
- Inadequate procedures;
- Inadequate financial management and planning (capital renewal plan, LTFP); and

Potential causes include:

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Lack of trained Team Members or Shortage of Team Members	Inadequate co-operation between stakeholders or Key Personnel
Outdated financial & reporting systems	Systems not setup correctly - inadequate knowledge
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Financial Experienced and Qualified Team Members: recruitment and selection for new team members	Preventative	Sep-24	Adequate	MFCS	No	Yes	Yes	Yes	No	New Team members employed
ERP System: financial and reporting systems upgrades required	Preventative	Feb-25	Inadequate	CEO	Yes	Yes	No	Yes	Yes	ERP provider identified
Purchasing Controls: Requis PO and discipline	Preventative	Feb-25	Effective	MFCS	Yes	Yes	No	Yes	Yes	Reinforce Purchasing Process
Debtors Follow up: billing process	Recovery	Jan-25	Adequate	MFCS	Yes	Yes	No	Yes	No	Focus on Debtor Management
Internal Layered Audits	Detective	Apr-25	Adequate	MFCS	No	No	No	No	No	Process required
Training for Non financial Team Members	Preventative	Feb-25	Inadequate	MFCS	No	No	No	No	No	Training Program required to be developed
Budget Controls	Preventative	Mar-25	Adequate	MFCS	No	Yes	Yes	Yes	Yes	Budget Approved
Insurance Towers and correct coverage approved	Recovery	Jul-25	Effective	MFCS	Yes	Yes	Yes	Yes	Yes	Insurance towers approved
Overall Control Ratings:			Adequate							

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Service interruption, Financial, Reputation	Consequence:	Catastrophic	Consequence:	Up
	Likelihood:	Likely	Likelihood:	Up
	Overall Risk Ratings:	Extreme	Risk rating trend since last review	↔

Indicators	Type	Benchmark	Result	Better or worse than Benchmark?	Trend since last review?	Comments
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Non Financial team members not complying with the controls	Lagging	Process Errors		Better		
New System Project being implemented effectively	Leading	Trial Balance Balancing		Equal to		
Budget overruns	Lagging	Budget		Better		
Layered Audits (internal)	Leading	# Errors Found Corrected		Better		
Leave Provision adequacy	Leading	Leave provision %	requires research on best metric to determine adequate leave provisions in reserves	Equal to		Council has directed a review of leave provisions