Agenda of the Audit, Risk and Improvement Committee

Audit, Risk and Improvements Committee Meeting To be held in
Council Chambers, Wolfram Street Westonia
Thursday 30th July 2026
Commencing 4.00pm

Dear Councillors,

The next Audit Committee Meeting of the Shire of Westonia will be held on Thursday 30th July 2026 the Council Chambers, Wolfram Street, Westonia.

Audit Meeting – 4.00 pm

Bill Price
CHIEF EXECUTIVE OFFICER
27 July 2026

Disclaimer

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In particular and without derogating in any way from the board disclaimer above, in any discussion regarding any planning application or application for a license, any statement or intimation made by any member or Officer of the Shire of Westonia during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Westonia.

The Shire of Westonia warns that anyone who has any application lodged with the Shire of Westonia must obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Westonia in respect of the application.

STRATEGIC COMMUNITY PLAN

SHIRE OF WESTONIA
A vibrant community lifestyle

SNAPSHOT

2018-2028

OUR VISION
A vibrant community lifestyle

MISSION
Provide leadership and direction for the community.

CORE DRIVERS
1. Relationships that bring us tangible benefits (to the Shire and our community)
2. Our lifestyle and strong sense of community.
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny.

OUR VALUES
Respect – We value people and places and the contribution they make to the Shire.

Inclusiveness – Be receptive, proactive, and responsive.

Fairness and Equity – Provide services for a variety of ages and needs.

Communication – Create opportunities for consultation with the broad community.

ECONOMIC

Support growth and progress, locally and regionally…

Efficient transport connectivity in and around our Shire.
- Continue to utilise our Road Management Plan, which incorporates a road hierarchy, minimum service levels and maintenance policy.
- RAV Ratings and Shire boundaries are consistent across local government boundaries.
- Lobby and build enduring partnerships with key Government Departments to improve Great Eastern Hwy.
- Actively participate in the Secondary Freight Network group.
- Develop and implement a Road Asset Plan highlighting key funder and strategic partnerships to support sustainability.
- Develop a Gravel Reserve Policy which identifies future gravel reserves and recognises cost to local government.
- Educate road users about road safety and driving on gravel roads.
- Optimal and safe use of our plants and equipment assets.
- Ensure that appropriate RAV vehicles traverse correct RAV routes.
- Maintain our airport with a view to improvements to meet commercial and recreational aviation needs.

Facilitate local business retention and growth.
- Council recognises the opportunity of partnering with Westonia Progress Association, works closely and supports them to help achieve their economic development projects and our strategic goals.
- Council continue to have a role in facilitating the presence of a Co-op in our community.
- Enhance local economic activity by supporting the growth of tourism in our Shire and region including applying for funding to improve tourist facilities.
- Improve our online tourism presence.
- We forward plan to improve the economic diversity in our community.
- In partnership with Council, the mine develops long term business plans for current mine assets.
- Investigate options for multipurpose accommodation if vacancies arise in mine accommodation.

SOCIAL

Provide community facilities and promote social Interaction…

Plan for community growth and changing demographics.
- Develop the Town Planning Scheme.
- Plan and develop residential and industrial land.
- Community safety and ease of access around town is a priority.
- Our lifestyle, facilities and sense of community is promoted.
- The CEACA project continues to expand the number of universally designed dwellings in our town.
- We support our emergency services.
- We enable visiting health professionals to our community.
- The Community Resource Centre receives external funding to provide preventative health and community development initiatives to the community.
- We facilitate healthy and active ageing in place
- Our cemetery is well presented.

Our community has the opportunity to be active, socialised and connected.
- We collaborate and encourage active engagement in local clubs and community initiatives that support a healthy lifestyle.
- Investigate motor sport opportunities around the Shire.
- Preserve and celebrate our local history.
- Support our volunteers and clubs to remain strong, dynamic, and inclusive.
- Encourage lifelong learning.
- Children and youth have active and social opportunities.
- Continue to provide high standard and accessible shire facilities.
- Retain and expand Westonia's unique tourism experience.

Natural spaces are preserved and bring us value.
- Sustainably manage our reserves and open spaces.
- Participate in best practice waste management.
- Work collaboratively to meet legislative compliance with managing weeds and pests as well as our environmental health standards.
- Investigate renewable energy generation technologies.

GOVERNANCE

Continually enhance the Shire's organisational capacity to service the needs of a growing community…

Be progressive and capture opportunities.
- Be open to local productivity/ best practice and cost saving opportunities locally and regionally.
- Investigate joint resourcing and tendering
- Advocate and develop strong partnerships to benefit our community.
- Be prepared by forward planning our resources and focusing on continuous improvement.
- Identify risks and opportunities after the life of the mine.

The community receives services in a timely manner.
- Meet our legislative and compliance requirements.
- Work towards optimal management of our assets.
- Work to develop Councillor and staff skills and experience to provide career and succession opportunities within the Shire.
- Inside and outside staff are multi skilled to understand the business of local government and provide a seamless service to the community.
- Communicate and engage with our community regularly.

Financial resources meet the ongoing needs of the community.
- Seek external funding for significant capital improvements that deliver upon our strategic objectives.
- Investigate ways to reduce reliance on operational grants given the current State and Federal Government priorities.

Shire of Westonia: -
A vibrant community lifestyle.

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1. DECLARATION OF OPENING

The President, Cr Crees welcomed Councillors and staff and declared the meeting open at 4pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Cr RM Crees	*Shire President*
Cr RA Della Bosca	*Deputy Shire President*
Cr DL Geier	
Cr A Faithfull	
Cr MJ Crews	
Cr DL Simmonds	

Staff:

Mr.AW Price	*Chief Executive Officer*
Mrs JL Geier	*Deputy Chief Executive Officer*

Apologies:

Mrs KM Day	Independent Member

3. PUBLIC QUESTION TIME (4.05 PM – 4.20PM)

NIL

4. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the Audit, Risk and Improvement Committee held of Council held on 26th March 2026 be confirmed as a true and correct record.

5. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

Nil

6. MATTERS REQUIRING A COUNCIL DECISION

6.1 ADOPTION OF THE 2026/2027 BUDGET

Responsible Officer:	Bill Price, CEO	
Author:	Jasmine Geier, DCEO	
File Reference:	ES1.7.1	
Disclosure of Interest:	Nil	
Attachments:	**Attachment 9.1.6 – 2026/2027 Budget**	
Signature:	**Officer**	**CEO**

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

The purpose of this report is to consider and adopt the Municipal Fund Budget for the 2026/2027 financial year together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges, establishment of new reserve funds, setting of elected members fees for the year and other consequential matters arising from the budget papers.

Background

The draft 2026/2027 budget has been compiled based on the principles contained in the Strategic Community Plan and Plan for the Future. The 2026/2027 draft budget has been prepared in accordance with the presentations made to councillors at the budget workshop held on 16th July 2026

The proposed differential general rates were approved by the Council on 18th June 2026 and advertised for public comment. No submissions were received by 18th June 2026 when the public comment period closed. Ministerial approval to impose differential rates/minimum payments was received XXXXX.

Comment

The budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. The main features of the draft budget include:

- The budget has been prepared with a 3.0% rate increase in line with the forward financial plans contained in the Plan for the Future. This increase applies to all differential general rate categories.
- Fees and charges for the various services that the Shire provides are listed in pages 76 to 79 in the budget. Some Fees & Charges have had moderate changes although plant hire rates have been increased in consideration of rising fuel costs.
- A capital works program totalling $4.9m for investment in infrastructure, land and buildings, plant and equipment and furniture and equipment is planned. Expenditure on road infrastructure is the major component of this ($1.9m) in line with Council's strategy to increase the investment in road and associated assets. An amount of $1.1m is provided for land and buildings of which $400k is for Singles Person Quarters & $500k for the Playground Redevelopment. An amount of $1m is provided for furniture and equipment of which $700k for the Playground Redevelopment & $200K om Museum Expansion Project.
- An estimated surplus of $2.4m is anticipated to be brought forward from 30 June 2026. However, this is unaudited and may change. Any change will be addressed as part of a future budget review.
- Principal additional grant funding for the year is estimated from:
  - MRWA Funding - $697,600.

- Roads to Recovery - $616,375.
- The draft 2026/2027 budget continues to deliver on other strategies adopted by the Council and maintains a high level of service across all programs while ensuring an increased focus on road and associated infrastructure as well as on renewing all assets at sustainable levels.

Statutory Environment

LGA S6.2 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of Part 6 of the Local Government Act 1995 refer to the setting of budgets and raising of rates and charges. The Local Government (Financial Management) Regulations 1996 details the form and content of the budget. The draft 2026/2027 budget as presented is considered to meet statutory requirements.

Section 67 of the Waste Avoidance and Resource Recovery Act 2007 enables a local government to impose an annual charge in respect of premises provided with a waste service by the local government.

Section 5.98 of the Local Government Act 1995 sets out fees etc payable to Council members.

Section 5.98A of the Local Government Act 1995 sets out fees etc payable to set out allowances payable to Deputy Presidents or Deputy Mayors.

Section 78(2) of the Salaries and Allowances Act 1975 requires the Tribunal, at intervals of not more than 12 months, to inquire into and determine –

- the amount of fees to be paid to Council members;
- the amount of expenses to be reimbursed to Council members;
- the amount of allowances to be paid to Council members.

Regulations 30-34AD of the Local Government (Administration) Regulations 1996 set the limits, parameters and types of allowances that can be paid to elected members.

Policy Implications

There are no known policy implications arising from this report.

Strategic Implications

The draft 2026/2027 budget has been developed having regard for the Shire Plan for the Future and Corporate Business Plan adopted by council.

Financial Implications

Specific financial implications are as outlined in the body of this report and as itemised in the draft 2026/2027 budget attached for adoption.

Voting Requirements

☐ Simple Majority ☒ Absolute Majority

OFFICER RECOMMENDATIONS

That the Audit, Risk and Improvement Committee recommends to Council that it adopts the Budget for 2026 /2027

Pursuant to the provisions of Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, Council adopt the Budget as contained in Attachment 6.1 of this agenda and the minutes, for the Shire of Westonia for the 2026/2027 financial year which includes the following:

- **Statement of Comprehensive Income by Nature and Type.**
- **Statement of Cash Flows.**

- **Rate Setting Statement.**
- **Notes to and Forming Part of the Budget.**

☐ Simple Majority ☒ Absolute Majority

OFFICER RECOMMENDATIONS

That the Audit, Risk and Improvement Committee recommends to Council that it adopts the General Rates, Minimum Payments, Instalment Payment Arrangements, Discounts And Interest

1. **For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Recommendation 1 above, Council pursuant to Sections 6.32, 6.33, 6.34 and 6.34 of the *Local Government Act 1995* impose the following differential general rates and minimum payments on Gross Rental and Unimproved Values.**

GRV Residential/Commercial		**$795,008– same as last year.**
GRV Mining -		**$1,216,200 – same as last year.**
UV Rural -		**$96,691,660 - increase of 15.34 % from last year; and**
UV Mining -		**$270,451– increase of 2.08% from last year.**
Rating		
GRV Residential -		**8.2310 cents in the $.**
GRV Comm/Industrial/Other-		**8. 2310 cents in the $.**
GRV Mining -		**24.9626 cents in the $.**
UV Rural -		**0.9452 cents in the $; and**
UV Mining -		**0.9452 cents in the $.**
Minimum Rate	**UV Mining**	**$200.00**
	All Other	**$370.00**

2. **Pursuant to Section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominates the following due dates for the payment in full by instalments:**

- **Option 1 (Full Payment)**
  - **Full amount of rates and charges including arrears, to be paid on or before 15 September 2026 or 35 days after the date of issue appearing on the rate notice whichever is the later.**
- **Option 2 (Two Instalments)**
  - **First instalment to be made on or before 15 September 2026 or 35 days after the date of Issue appearing on the rate notice whichever is later, including all arrears and half the current rates and service charges; and**
  - **Second instalment to be made on or before 15 November 2026, or 2 months after the due date of the first instalment, whichever is later.**
- **Option 3 (Four Instalments)**
  - **First instalment to be made on or before 15 September 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears and a quarter of the current rates and service charges;**
  - **Second instalment to be made on or before 15 November 2026, or 2 months after the due date of the first instalment, whichever is later;**
  - **Third instalment to be made on or before 18th January 2027, or 2 months after the due date of the second instalment, whichever is later; and**
  - **Fourth instalment to be made on or before 21st March 2027**

54, or 2 months after the due date of the third instalment, whichever is later.

4. **Pursuant to Section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of $12 for each instalment after the initial instalment is paid.**
5. **Pursuant to Section 6.45 of the Local Government Act 1995 and regulation 68 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.**
6. **Pursuant to Section 6.51 (1) and subject to Section 6.51 (4) of the Local Government Act 1995 and regulation 70 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.**

☐ Simple Majority ☒ Absolute Majority

OFFICER RECOMMENDATIONS

That the Audit, Risk and Improvement Committee recommends to Council that it adopts the Fees And Charges For 2025/2026

Pursuant to Section 6.16 of the Local Government Act 1995 and other relevant legislation, Council adopts the Fees and Charges included at pages 76 to 79 inclusive of the draft 2026/2027 budget included as Attachment 6.1 of this agenda and minutes.

☐ Simple Majority ☒ Absolute Majority

OFFICER RECOMMENDATIONS

That the Audit, Risk and Improvement Committee recommends to Council that it adopts the Elected Members' Fees And Allowances For 2026/2027

In accordance with Section 5.98(1)(b) of the Local Government Act 1995, Regulation 30 Local Government (Financial Management) Regulations 1996, Part 6.2 (1) and Part 6.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, Councillor meeting attendance fees be set at $401.81 per Council meeting.

In accordance with Section 5.98(1) (b) of the Local Government Act 1995, Regulation 30 Local Government (Financial Management) Regulations 1996, Part 6.2 (1) and Part 6.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, meeting attendance fees for the President be set at $401.81 per Council meeting.

In accordance with Section 5.98(5) of the Local Government Act 1995, Regulation 33 Local Government (Financial Management) Regulations 1996 and Part 7.2 (1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, the annual allowance for the Shire President be set at $6,500.00

☐ Simple Majority ☒ Absolute Majority

OFFICER RECOMMENDATIONS

That the Audit, Risk and Improvement Committee recommends to Council that it adopts the Material Variance Reporting For 2026/2027

In accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, the level to be used in statements of financial activity in 2026/2027 for reporting material variances shall be 15% or $10,000, whichever is the greater.

6.2 COMPLIANCE AUDIT RETURN 2025

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	ES1.6.1	
Disclosure of Interest:	Nil	
Attachments:	Nil	
Signature:	**Officer**	**CEO**

Purpose of the Report

☐ Executive Decision ☐ Legislative Requirement

The purpose of this report is for Council to adopt the 2025 Annual Compliance Audit Return as presented.

Background

In accordance with the Local Government (Audit) Regulations 1996, a local government is required to carry out a compliance audit for the period 1st January to 31st December each year against the requirements included in the Compliance Audit Return (CAR).

The completed CAR is required to be presented to the Council Audit Committee prior to presentation to the Council for consideration and adoption, signed by the Shire President and CEO and subsequently submitted to the Director General of the Department of Local Government has been deferred until 30 September 2026.

Comment

The Compliance Audit Return has been a mandatory requirement since the Local Government (Audit) Regulations 1999, were amended and made applicable from 1 January 2000.

Senior staff have been involved in the completion of the Compliance Audit Return, certifying their actions and that of the Council, relating to the return covering the 2025 calendar year.

Staff involved in the process included.

- Chief Executive Officer
- Deputy CEO

The Return is to be jointly certified by the Shire President and the Chief Executive and subsequently submitted to the Director General of the Department of Local Government as been deferred until 30 September 2026.

Statutory Environment

Local Government (Audit) Regulations 1996 – Regulations 13, 14 & 15 – Compliance Audit Returns.

Policy Implications

Council does not have a policy in relation to this matter.

Strategic Implications

The Local Government Act 1995 and Local Government (Audit) Regulations 1996 apply.

Financial Implications

Nil.

Voting Requirements

☐ Simple Majority ☒ Absolute Majority

OFFICER RECOMMENDATIONS

That the Audit, Risk and Improvement Committee recommends to Council that it adopts the Local Government Compliance Audit Return (CAR) as presented, for the Shire of Westonia for the period 1 January 2025 to 31 December 2025

GOVERNMENT OF
WESTERN AUSTRALIA

Local Government
Inspector

2025 Compliance Audit Return

Local Government Authority: The Shire of Westonia

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: Yes

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: Yes

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: Yes

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: Yes

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: N/A

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: N/A

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: N/A

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: Yes

Does it comply with section 5.104(3) and (4) of the Local Government Act 1995?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government’s website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: Yes

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: N/A

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: N/A

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: N/A

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: N/A

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: N/A

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: N/A

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: N/A

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: N/A

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: Yes

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: No

Comments: Due for review July 2026

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: N/A

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee’s name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: Yes

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: Yes

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: Yes

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: Yes

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: Yes

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of ______________________________ 2026.

CEO | Date

Mayor or President | Date

AUDIT AND RISK COMMITTEE

TERMS OF REFERENCE

SHIRE OF WESTONIA

1.0 INTRODUCTION

An amendment to the Local Government Act 1995 (the Act) in 2005 introduced a requirement that all local governments establish an audit committee. Members of the committee are to be appointed by an absolute majority decision of the Council.

Such committees are to provide an independent oversight of the financial systems of the Shire of Westonia on behalf of the Council.

As such, the committee will operate to assist Council to fulfil its corporate governance, stewardship, leadership and control responsibilities in relation to the local government's financial reporting and audit responsibilities.

2.0 OBJECTIVES AND FUNCTIONS OF THE AUDIT COMMITTEE

Objectives

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

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

2.3 The committee is to facilitate –

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

Functions

As part of its function, the Audit committee: -

2.4 is to provide guidance and assistance to the Council: -

- as to the carrying out of its functions in relation to audits;
- as to the development of a process to be used to select and appoint a person to be the auditor; and

2.5 may provide guidance and assistance to the Council as to: -

- matters to be audited;
- the scope of the audit;
- its functions under Part 6 of the Local Government Act, 1995 that relate to financial management; and
- the carrying out of its functions relating to other audits and other matters related to financial management

3.0 POWERS OF THE AUDIT COMMITTEE

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

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

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4.0 MEMBERSHIP

4.1 The committee shall consist of all elected members. All members shall have full voting rights.

4.2 The quorum of the committee shall be determined in accordance with the requirements of the Local Government Act, 1995

4.3 The CEO and employees shall not be members of the committee and the CEO or his/her nominee shall attend all meetings to provide advice and guidance to the committee.

4.4 The Shire shall provide secretarial and administrative support to the committee.

5.0 MEETINGS

5.1 The committee shall meet at least quarterly as determined by the committee. A schedule of meetings will be developed and agreed to by the members. As an indicative guide, meetings would be arranged to coincide with relevant Council reporting deadlines.

5.2 Additional meetings shall be convened in accordance with the requirements of the Shire of Westonia's Standing Orders Local Law 1999.

5.3 A decision of the committee is to be made by simple majority.

6.0 REPORTING

6.1 All decisions made at a meeting of the committee are to be considered at the next ordinary council meeting or, if that is not practicable: -

a. at the first ordinary council meeting after that meeting; or
b. at a special meeting called for that purpose.

6.2 The committee shall report annually to the Council summarising its activities during the previous financial year.

7.0 DUTIES AND RESPONSIBILITIES

7.1 Duties and responsibilities of the Audit Committee will include:

a. To Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits;
b. Develop and recommend to Council an appropriate process for the selection and appointment of a person as the local government's auditor;
c. Develop and recommend to Council –
    - a list of those matters to be audited; and
    - the scope of the audit to be undertaken;
d. Recommend to Council the person or persons to be appointed as auditor;
e. Develop and recommend to Council a written agreement for the appointment of the external auditor. The agreement is to include –
    - the objectives of the audit;
    - the scope of the audit;
    - a plan of the audit;
    - details of the remuneration and expenses to be paid to the auditor; and
    - the method to be used by the local government to communicate with, and supply information to, the auditor;
f. Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions
g. Liaise with the CEO to ensure that the local government does everything in its power to –
    - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
    - ensure that audits are conducted successfully and expeditiously;
h. Examine the reports of the auditor after receiving a report from the CEO on the matters and –
    - determine if any matters raised require action to be taken by the local government; and
    - ensure that appropriate action is taken in respect of those matters;
i. Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and

presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;

j. Review the scope of the audit plan and program and its effectiveness;
k. Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or CEO

l. Review the level of resources allocated to internal audit and the scope of its authority;
m. Review reports of internal audits, monitor the implementation of recommendations made by the audit and review the extent towhich Council and management reacts to matters raised;
n. Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs;
o. Review the local government's draft annual financial report, focusing on –
    - accounting policies and practices;
    - changes to accounting policies and practices;
    - the process used in making significant accounting estimates;
    - significant adjustments to the financial report (if any) arising from the audit process;
    - compliance with accounting standards and other reporting requirements; and
    - significant variances from prior years;
p. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
q. Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference;
r. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council.
s. Review the annual Compliance Audit Return and report to the council the results of that review, and
t. Consider the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the council the results of those reviews

The Audit Committee may seek information or obtain advice on matters of concern using the normal processes of the Shire.

8.0 INTERNAL AUDIT

8.1 Many local governments have recognised the need to improve their internal auditing processes, and have moved to either employ an internal auditor or contract out the internal audit function.

8.2 Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes

8.3 The scope of an internal audit would be determined by the Audit committee, with input from the CEO, based on the size of the local government's internal operations and the level of compliance to be achieved. The role differs from that of the external auditor who is appointed by council on the recommendation of the Audit Committee, to report independently to it, through the mayor/president and the CEO, on the annual financial statements. The external auditor's primary role is to decide whether the annual financial statements of a local government are free of material misstatement.

8.4 There are certain functions of the internal audit that complement the external auditor's role. As the external auditor plans for an effective audit they need to assess and determine whether to include the scope, procedures and outcomes of the internal audit. The CEO must refer all internal audit reports to the Audit Committee for consideration.

8.5 An internal auditor's activities should typically include the following:

a. review of the internal control structure, monitoring the operations of the information system and internal controls and providing recommendations for improvements;
b. a risk assessment with the intention of minimising exposure to all forms of risk on the local government;
c. examination of financial and operating information that includes detailed testing of transactions, balances and procedures;
d. a review of the efficiency and effectiveness of operations and services including non- financial controls of a local government;
e. a review of compliance with management policies and directives and any other internal requirements;
f. review of the annual Compliance Audit Return, and
g. assist in the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance.
h. specific tasks requested by management

8.6 For local government, the internal auditor should report functionally to the audit committee and administratively to the CEO. It should be remembered that pursuant to section 5.41 of the Act, the CEO is responsible for the day-to-day management of council activities including the direction of staff and implicitly the internal audit function. The CEO may choose to delegate this responsibility provided always that the delegation does not directly or indirectly interfere with the ability of the Internal Auditor to conduct an internal audit function free from interference

8.7 A clear and properly defined reporting relationship ensures that the internal auditor is empowered to perform their role working with management. The direct reporting line to the audit committee also acts as an adequate safeguard in the event of a serious breakdown in internal controls or internal control culture at senior levels in the organisation.

8.8 While it is recognised that smaller councils may not be able to justify a full-time internal auditor, a small size of operation does not justify forgoing internal audit altogether. If audit committee or management is of the view that the employment of an independent internal auditor either full- time or part-time is not warranted, it may request the council to have the internal audit function undertaken as necessary by an external contractor, or expand the role of its external auditor

8.9 The external auditor or his or her professional company should only undertake internal audit functions that complement the external audit and do not cloud the objectivity and independence of the external audit. An external auditor must not audit information prepared by them or their accounting practice, as this is considered incompatible with the standard of independence.

8.10 Local governments that do not establish an internal audit process but require a review of the financial management systems and procedures, may decide to use the services of the external auditor for that purpose. Such reviews are to be undertaken every four years in accordance with regulation 5(2) (c) of the Local Government (Financial Management) Regulations 1996.

8.11 The review of financial management systems and procedures provides the external auditor with greater assurance of systems and procedures used to prepare the annual financial statements, and whether they provide information free of material misstatement

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6.3 REGULATION 17 REVIEW

Responsible Officer:	Bill Price, CEO
Author:	Jasmine Geier, DCEO
File Reference:	F1.3.3
Disclosure of Interest:	Nil
Attachments:	**Attachment 6.3** Audit Regulation 17
Signature:	**Officer** **CEO**

Purpose of the Report

The purpose of this report is to present to the Council the results of the CEO's triennial review at the end of 2022 of the appropriateness and effectiveness of the organisation's risk management, internal control and legislative compliance systems and procedures. Various actions arising from the review are also presented.

☐ Executive Decision ☒ Legislative Requirement

Background

Regulation 17 of the *Local Government (Audit) Regulations 1996* require the CEO to conduct a review of systems and procedures relating to legislative compliance, risk management and internal controls on a triennial basis.

The Regulation 17 Audit incorporates the requirement under Regulation 5 (2) (c) of the *Local Government (Financial Management) Regulations 1996* which provides the Chief Executive Officer to: 'Undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once every 3 financial years) and report to the local government the results of those reviews.'

The most recent review conducted in compliance of Regulation 17 of the Audit Regulations was reported to the Audit Committee on 17 March 2022.

Comment

Regulation 17 of the Local Government (Audit) Regulations 1996 (**Audit Regs**) requires that every three years, the CEO is to present to the Audit Committee the results of a review of the appropriateness and effectiveness of the organisation's risk management, internal control and legislative compliance systems and procedures.

Consistent with this requirement, a review was completed at the end of 2022 This report presents the results, and actions arising from the review, to the Audit Committee.

Statutory Environment

Local Government Act 1995
Section 5.46. Register of, and records relevant to, delegations to CEO and employees

(4) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.

(5) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.

(6) A person to whom a power or duty is delegated under this Act is to keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.

Policy Implications

Risk Management Policy has been adopted and outlines the Shire's commitment and approach to managing risks that may impact on its day-to-day operations and threaten the achievement of its objectives

Strategic Implications

A Council's internal control environment includes the following components:

- Structure of the organisation;
- Culture of the organisation;
- Knowledge, skills and experience of employees;
- Processes employed by the organisation to conduct business.

The Chief Executive Officer should play a key role in the establishment and development of an effective internal control environment, as it ultimately sets the operational tone of the Council, and should reflect the ethics, integrity and values espoused by the Council.

An effective and transparent internal control environment would focus on the following key areas:

- Integrity and ethical values;
- Management's philosophy and operating style;
- Organisation structure;
- Performance measures;
- Policies and procedures;
- Human resources policy;
- Internal Audit function;
- The Audit Committee.

The role of the audit committee is to govern the integrity of the entity's financial information, systems of internal control, and the legal and ethical conduct of management and employees. The responsibility of the audit committee will differ depending upon the Council's size, scale of operations, and any specific requirements. The key role of internal audit is to provide assistance to the Council's audit committee in discharging its governance responsibilities. It does this by:

- Providing an objective assessment of existing risks and the internal control framework;
- Performing reviews of the compliance framework and specific compliance issues;
- Conducting regular analysis of business processes and associated controls;
- Performing ad hoc reviews for specific areas of concern, including unacceptable levels of
- risk;

Reviewing the operational performance of the Council and providing recommendations for more effective and efficient use of resources.

Financial Implications

There are no known financial implications for this matter.

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

1. **That the Audit, Risk and Improvement Committee recommends to Council that it receives and reviews the Shire of Westonia Regulation 17 Review Report presented by the Chief Executive Officer under Regulation 17 (3) of the Local Government (Audit) Regulations 1996.**

Shire of Westonia

Operational Risk Report (Summary)

CEO's Office

Executive

Risk Code OR-038	**Risk**	Council does not obtain value for money in relation to its contractors	**Responsible Officer(s)**	Jasmine Geier
Risk Category	Shire Reputation and Governance		**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood Unlikely

Consequence Major

Rating Moderate

Last Changed 21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood Unlikely

Consequence Major

Effectiveness of Controls Good

Rating Moderate

Last Changed 21/07/2026

Existing Controls On-going contract management process that identifies and manages deliverables, key contract clauses, responsibilities and milestones

Future Risk Assessment

Likelihood Unlikely

Consequence Major

Effectiveness of Controls Good

Rating Moderate

Last Changed 21/07/2026

Future Controls Suitably qualified personnel to sit on Selection Panel to ensure that informed and objective decision is made when selecting suppliers / contractors.

Risk Solution

- Council does not release milestone payments to suppliers / contractors until they meet all their associated objectives. Payments authorised by CEO and/or delegated senior officer

CEO's Office

Executive

Risk Code OR-037	**Risk** Council is not able to demonstrate that all probity issues have been addressed in the Contracting process	**Responsible Officer(s)**	Bill Price
Risk Category	Shire Reputation and Governance	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Rare	**Rating**	Low
Consequence	Critical	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Rare	**Rating**	Low
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Evaluation process exists both during the selection process and throughout the term of the contract to ensure that supplier / contractor meet their objectives.

Future Risk Assessment

Likelihood	Rare	**Rating**	Low
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Designated person (i.e. Internal or Probity Auditor) to review Contract process to ensure compliance with Council policy and Guidelines.

Risk Solution

- Robust and transparent selection processes to ensure effective and qualified suppliers / contractors are selected by Council. This includes compliance with Code of Conduct, Conflict of Interest and procurement policies

CEO's Office

Executive

Risk Code	OR-029	**Risk**	Council loses recurrent Grant funding to provide existing service	**Responsible Officer(s)**	Bill Price

Risk Category	Capacity to Deliver Services	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Council has a grant revenue register which records details such as reporting deadlines, amount and instalments expected and key milestones.

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Grant funding availability should be identified at the budget formulation stage. If future grant funding not available, services levels to be reviewed at budget formulation stage.

Risk Solution

- Council has a clear process to review services where grant funding has ceased to ensure it understands the financial impact on its sustainability.

CEO's Office

Executive

Risk Code	OR-017	**Risk**	Council makes poor investment decisions	**Responsible Officer(s)**	Bill Price		
Risk Category	Financial and Legal			**Review Frequency**	Quarter		

Initial Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Management monitor cash & anticipated future cash flows. Surplus funds invested in accordance with Council policy. Investment & transfer of funds approved by oficers in accordance with levels of delegations.

Future Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Council reviews investment performance quarterly through a report from the CEO.

Risk Solution

- Council has a clear and comprehensive investment policy to assist when making any decisions to invest funds.

CEO's Office

Executive

Risk Code OR-016	**Risk** Fraud	**Responsible Officer(s)**	Bill Price
Risk Category	Financial and Legal	**Review Frequency**	Half Year

Initial Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Cash transfers between bank accounts and investment bodies are approved by authorised officer. Bank reconciliations are performed on a predetermined basis and are reviewed by an authorised officer

Future Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Current controls are maintained and reviewed by an independent person

Risk Solution

- Access to EFT Banking system restricted to appropriately designated personnel and procedures are in place to ensure that all cash collected is banked and properly recorded.

CEO's Office

Executive

Risk Code	OR-031	**Risk**	Receipts are not deposited at the bank on a timely basis or not recorded	**Responsible Officer(s)**		Jasmine Geier
Risk Category		Financial and Legal		**Review Frequency**		Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Receipts are deposited regularly at the bank by a person independent from the initial recording of the cash receipts

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Bank statements are reconciled to the general ledger and banking reports where relevant, on a fortnightly basis and reviewed by an authorised person.

Risk Solution

- Bank statements are reconciled to the general ledger and banking reports where relevant, monthly and are reviewed by an authorised person.

Finance and Administration

Administration

Risk Code	OR-032	**Risk**	Council does not obtain value for money in its purchasing & procurement	**Responsible Officer(s)**	Jasmine Geier
Risk Category		Shire Reputation and Governance		**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls All purchase orders are approved in accordance with the Delegations of Authority and relevant policies

Future Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Periodic review of all contracts and purchase to ensure that Council achieves value for money from suppliers.

Risk Solution

- Council has a comprehensive Contract and Procurement Policy and Guidelines, in accordance with the WALGA Procurement Guide 2014. These are reviewed annually.

Finance and Administration

Administration

Risk Code OR-035 **Risk** Credit Cards are used for purchases of a personal nature and/or have inappropriate levels **Responsible Officer(s)** Jasmine Geier

Risk Category Financial and Legal **Review Frequency** Quarter

Initial Risk Assessment

Likelihood Unlikely **Rating** Moderate

Consequence Major **Last Changed** 21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood Unlikely **Rating** Moderate

Consequence Major **Last Changed** 21/07/2026

Effectiveness of Controls Good

Existing Controls Employees sign a declaration confirming compliance with Council policy and procedures prior to the Credit Card being released

Future Risk Assessment

Likelihood Unlikely **Rating** Moderate

Consequence Major **Last Changed** 21/07/2026

Effectiveness of Controls Good

Future Controls Exception report from Credit Card providers detailing all breaches of credit card limits on an individual employee basis; management regularly reviews this report and investigates all breaches on a timely basis

Risk Solution

- Council, CEO or other authorised officer approves all issues of Credit Cards and limits, to employees prior to release

Finance and Administration

Administration

Risk Code	OR-027	**Risk**	Lack of working capital to meet financial commitments	**Responsible Officer(s)**	Bill PriceCouncil's		
Risk Category	Shire Reputation and Governance			**Review Frequency**	Half Year		

Initial Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Details of cash requirements, particularly with capital works, are documented and discussed by authorised officers. Investments and borrowings are reported to Council quarterly

Future Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Cashflow budgets prepared by suitably qualified personnel on a regular basis.

Risk Solution

- Management reviews cash position of Council on an on-going basis, involving comparison to budgets; significant variances investigated by management.

Finance and Administration

Administration

Risk Code OR-033	**Risk** Purchase orders are placed for unapproved goods and services	**Responsible Officer(s)**	Jasmine Geier
Risk Category	Capacity to Deliver Services	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls All purchase orders are approved in accordance with the Delegations of Authority and relevant policies.

Future Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls All purchase orders continue to be approved in accordance with the Delegations of Authority and relevant policies.

Risk Solution

- Staff provided clear guidance and instructions on the process for purchasing goods and services, including appropriate approval and obtaining appropriate number of quotes, where applicable.

Finance and Administration

Community Development

Risk Code	OR-044	**Risk**	Chemicals used in operating environments	**Responsible Officer(s)**	Bill Price		
Risk Category		Human Safety and Well – Being		**Review Frequency**	Quarter		

Initial Risk Assessment

Likelihood	Likely	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Likely	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Likely	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Safe operating procedure for use of chemicals exists as well as a chemicals register

Finance and Administration

Community Development

Risk Code	OR-041	**Risk**	Tree limbs dropping causing potential harm or traffic hazards	**Responsible Officer(s)**	Bill Price
Risk Category		Capacity to Deliver Services		**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Ensure an annual tree pruning program exists

Finance and Administration

Finance

Risk Code	OR-010	**Risk**	Accounting policies adopted by Council are not adhered to by Council administration.	**Responsible Officer(s)**	Jasmine Geier

Risk Category	Financial and Legal	**Review Frequency**	Annual

Initial Risk Assessment

Likelihood	Unlikely	**Rating**	Low
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Unlikely	**Rating**	Low
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Deputy CEO monitor's changes in guidance & regulations & makes the appropriate changes to the Shire's accounting policies & procedures on a timely basis.

Future Risk Assessment

Likelihood	Unlikely	**Rating**	Low
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Shire's accounting policy reviewed annually along with delegated authority to purchase on behalf of the Shire

Risk Solution

- Accounting Policies and Procedures are reviewed, updated & communicated to all Shire staff responsible for reconciling, monitoring or purchasing

Finance and Administration

Finance

Risk Code	OR-024	**Risk**	Accounts payable amounts and disbursements are either inaccurately recorded or not recorded at all	**Responsible Officer(s)**	Jasmine Geier		

Risk Category	Financial and Legal	**Review Frequency**	Half Year

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Invoices received are authorised and accompanied by appropriate supporting documentation. Statements received from suppliers are reconciled to the supplier accounts in the accounts payable subledger regularly and differences are investigated.

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Invoices received are authorised and accompanied by appropriate supporting documentation. Statements received from suppliers are reconciled to the supplier accounts in the accounts payable subledger regularly and differences are investigated.

Risk Solution

- Payments (Cheques and EFT's) are endorsed by authorised officers separate to the preparer who ensure that they are paid to the specified payee

Finance and Administration

Finance

Risk Code	OR-015	**Risk**	Banking transactions are either inaccurately recorded or not recorded at all	**Responsible Officer(s)**	Jasmine Geier

Risk Category Financial and Legal **Review Frequency** Quarter

Initial Risk Assessment

Likelihood Possible **Rating** Moderate

Consequence Minor **Last Changed** 21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood Possible **Rating** Moderate

Consequence Minor **Last Changed** 21/07/2026

Effectiveness of Controls Good

Existing Controls Daily cash receipting is reconciled as part of end of day process

Future Risk Assessment

Likelihood Possible **Rating** Moderate

Consequence Minor **Last Changed** 21/07/2026

Effectiveness of Controls Good

Future Controls Daily cash receipting is reconciled as part of end of day process. Reconciliation checked and signed off by independent person

Risk Solution

- Bank reconciliations are performed on a predetermined basis and are reviewed by an authorised officer. Any identified discrepancies are investigated immediately.

Finance and Administration

Finance

Risk Code	OR-004	**Risk**	Budgets are inaccurately reported with differences in the Budget adopted by Council, and that exercised by Council administration.	**Responsible Officer(s)**	Jasmine Geier

Risk Category Financial and Legal **Review Frequency** Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Original Budget and any approved changes are compared to the Budget entered into the financial system for accuracy by appropriate level of management with identified variances investigated.

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Original Budget and any approved changes are compared to the Budget entered into the financial system for accuracy by internal audit function with identified variances investigated and reported to Audit Committee

Risk Solution

- Appropriate level of management or an independent person investigates financial system for accuracy of budgets in financial system and changes adopted by Council.

Finance and Administration

Finance

Risk Code	OR-001	**Risk**	Budgets do not reflect strategic objectives	**Responsible Officer(s)**	Jasmine Geier
Risk Category	Financial and Legal			**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Review by management of actual performance against budget in relation to initiatives/objectives of Community Strategic Plan, Corporate Business Plan and Strategic Management Plans.

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Quarterly Report presented to Audit Committee

Risk Solution

- Ensure process in place to establish clear links and relationship between budgets and Integrated Plans.

Finance and Administration

Finance

Risk Code OR-013	**Risk** Cash Floats & Petty Cash are inadequately safeguarded	**Responsible Officer(s)**	Jasmine Geier
Risk Category	Financial and Legal	**Review Frequency**	Annual

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Cash floats and petty cash are stored in secured facilities (e.g. safes, registers) when not in use

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls A register for cash floats and petty cash and custodians is maintained by authorised officers to record all movements.

Risk Solution

- Access (i.e. passwords or keys) to the cash floats and petty cash safes/registers is limited to authorised officers.

Finance and Administration

Finance

Risk Code	OR-002	**Risk**	CEO responsible to put in place a framework of internal controls over budget formulation and management.	**Responsible Officer(s)**	Jasmine Geier

Risk Category	Financial and Legal	**Review Frequency**	Half Year

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Budget currently prepared internally in line with Long Term Financial Plan and checked by external auditors

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Draft Budget presented to Council for information with executive comment on process over formulation prior to Adoption. Report quarterly on progress of budget against actuals to Audit Committee

Risk Solution

- Ensure Audit Committee signs off on process and framework for the formulation and management of the annual budget

Finance and Administration

Finance

Risk Code OR-008	**Risk** Council does not comply with statutory reporting requirements and deadlines	**Responsible Officer(s)**	JAsmine Geier
Risk Category	Financial and Legal	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Unlikely	**Rating**	Low
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Unlikely	**Rating**	Low
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Statutory financial reports prepared by suitably qualified staff and reviewed by senior management.

Future Risk Assessment

Likelihood	Unlikely	**Rating**	Low
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Quarterly statutory financial report prepared and presented to Audit Committee

Risk Solution

- A mechanism and/or checklist is in place to ensure statutory reporting deadlines are met. Deputy CEO monitors compliance with reporting deadlines.

Finance and Administration

Finance

Risk Code	OR-028	**Risk**	Council does not raise the correct level of rate income	**Responsible Officer(s)**	Jasmine Geier

Risk Category	Financial and Legal	**Review Frequency**	Half Year

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Actual rate revenue and rate rebates are compared to budget regularly; management reviews and investigates significant variances.

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Policy and procedures provides clear guidance to relevant employees as to the correct method for calculating rate income and the collections protocol.

Risk Solution

- Management regularly reviews the calculation methodology within the rate application system and for a sample of ratepayers to ensure correct calculation and methodology has been used.

Finance and Administration

Finance

Risk Code	OR-011	**Risk**	Council’s financial information is not reviewed in a timely manner to enable effective decision making.	**Responsible Officer(s)**	Jasmine Geier

Risk Category	Financial and Legal	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Council reviews its financial performance in accordance with relevant legislative requirements.

Future Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Ensure that roles and responsibilities are documented and within Delegations of Authority register and is maintained and updated.

Risk Solution

- Designated independent officer reviews the reporting timetable to ensure that management reviews the appropriate information on a regular and timely basis.

Finance and Administration

Finance

Risk Code	OR-009	**Risk**	Council's statutory reports provide inaccurate financial information	**Responsible Officer(s)**	Jasmine Geier

Risk Category Financial and Legal **Review Frequency** Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls General Ledger reconciliations (including control and clearing accounts) are prepared on a regular basis; all reconciliations independently reviewed.

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Actual results compared to budget provided in management reports and reviewed quarterly by senior management team

Risk Solution

- Actual results compared to budget regularly and provided in management reports. Management reviews and investigates significant variances.

Finance and Administration

Finance

Risk Code OR-006	**Risk** Data contained within the General Ledger is permanently lost.	**Responsible Officer(s)**	Jasmine Geier
Risk Category	Financial and Legal	**Review Frequency**	Half Year

Initial Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Data for the general ledger is being backed up monthly and stored externally

Future Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Continue to ensure data for the general ledger is being backed up monthly and stored externally

Risk Solution

- Ensure off-site backup of data, program and documentation for the general ledger exists

Finance and Administration

Finance

Risk Code	OR-019	**Risk**	Debtors are either not collected on a timely basis or not collected at all.	**Responsible Officer(s)**	Heather Lockyer

Risk Category Financial and Legal **Review Frequency** Quarter

Initial Risk Assessment

Likelihood Possible **Rating** High

Consequence Major **Last Changed** 21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood Possible **Rating** High

Consequence Major **Last Changed** 21/07/2026

Effectiveness of Controls Good

Existing Controls Debtor's reconciliation performed on a regular basis to the General Ledger and reviewed by an independent person.

Future Risk Assessment

Likelihood Possible **Rating** High

Consequence Major **Last Changed** 21/07/2026

Effectiveness of Controls Good

Future Controls Debtors and revenue are compared to budget regularly; management reviews and investigates significant variances

Risk Solution

- Management reviews debtors ageing profile on a regular basis and investigates any outstanding items.

Finance and Administration

Finance

Risk Code OR-025	**Risk** Disbursements are not authorised properly	**Responsible Officer(s)**	Jasmine Geier
Risk Category	Financial and Legal	**Review Frequency**	Half Year

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Individuals who authorise payment of suppliers are authorised officers who are independent of the processing of invoices.

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls All disbursements must be approved by an authorised officer in accordance with relevant policies and/or Delegations of Authority

Risk Solution

- Purchase Orders must be raised for the purchase of goods and services in line with the Council's Procurement policy or over a predetermined amount where applicable. This must be done in accordance with delegated authorities

Finance and Administration

Finance

Risk Code	OR-036	**Risk**	Employees are reimbursed for expenses of a personal nature	**Responsible Officer(s)**	Jasmine Geier
Risk Category	Financial and Legal			**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Management regularly reviews employee reimbursements and selects unusual/significant items and agrees to original approved reimbursement claim along with supporting evidence (i.e. receipts). All errors are investigated.

Future Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Management select a sample of employee reimbursements and check them for mathematical accuracy and ensures that they have been recorded correctly in the ledger.

Risk Solution

- All claims for Employee Reimbursements are submitted for approval along with supporting documentary evidence (i.e. receipts) and confirmation of valid expenses. This is approved by management in accordance with Delegations of Authority. Management focus on the nature (i.e. type of expense) as well as the amount of the claim.

Finance and Administration

Finance

Risk Code OR-021	**Risk** Fixed asset acquisitions, disposals and write-offs are fictitious, inaccurately recorded or not recorded at all	**Responsible Officer(s)**	Heather Lockyer
Risk Category	Financial and Legal	**Review Frequency**	Half Year

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Reconciliation of fixed assets to the General Ledger is performed regularly.

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Recorded changes to the fixed asset register and/or masterfile are approved by management, compared to authorised source documents and General Ledger to ensure accurate input.

Risk Solution

- All fixed asset acquisitions and disposals are approved in accordance with delegation of authority and relevant procurement and fixed asset policies.

Finance and Administration

Finance

Risk Code OR-005	**Risk** General Ledger does not contain accurate financial information	**Responsible Officer(s)**	Stacey Geier
Risk Category	Financial and Legal	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood Possible

Consequence Minor

Rating Moderate

Last Changed 21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood Possible

Consequence Minor

Rating Moderate

Last Changed 21/07/2026

Effectiveness of Controls Good

Existing Controls General Ledger reconciliations (including control and clearing accounts) are prepared monthly by responsible staff

Future Risk Assessment

Likelihood Possible

Consequence Minor

Rating Moderate

Last Changed 21/07/2026

Effectiveness of Controls Good

Future Controls General Ledger reconciliations (including control and clearing accounts) are prepared on a regular basis and all reconciliations independently reviewed.

Risk Solution

- General Ledger reconciliations (including control and clearing accounts) are prepared monthly by responsible staff

Finance and Administration

Finance

Risk Code	OR-007	**Risk**	General Ledger policies and procedures are not current.	**Responsible Officer(s)**	Stacey Geier
Risk Category	Financial and Legal			**Review Frequency**	Half Year

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Current procedures exist to enable staff to reconcile control and clearing accounts

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Current general ledger policies and procedures are reviwed and signed off by Deputy CEO.

Risk Solution

- Ensure procedures being used by staff for general ledger reconciliations are current

Finance and Administration

Finance

Risk Code OR-020	**Risk** Inventory received is either recorded inaccurately or not recorded at all.	**Responsible Officer(s)**	Heather Lockyer
Risk Category	Financial and Legal	**Review Frequency**	Half Year

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Supplier statements are reconciled to goods receipt records and invoices regularly.

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Physical inventory is counted regularly by persons independent of day-to-day custody or recording of inventory. Inventory counts are reconciled to inventory records and inventory records are reconciled to the general ledger.

Risk Solution

- Monthly stock-takes of inventory are completed and reconciled to the general ledger

Finance and Administration

Finance

Risk Code	OR-018	**Risk**	Investment transactions are either not recorded or are recorded inaccurately.	**Responsible Officer(s)**	Jasmine Geier

Risk Category Financial and Legal **Review Frequency** Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Actual investment income compared to budget on a regular basis; variances are investigated.

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Journals are processed regularly for all investments and a process is in place to verify the accuracy of transactions. All journals are double checked.

Risk Solution

- Investment transactions are reconciled / compared to third-party statements documents and discrepancies are investigated

Finance and Administration

Finance

Risk Code	OR-023	**Risk**	Over-expenditures on projects may not be detected	**Responsible Officer(s)**	Jasmine Geier
Risk Category	Capacity to Deliver Services			**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Exception report generated detailing all variances for project costs over a fixed threshold (i.e. percentage or dollar amount). Exception report reviewed by management and all significant variances are investigated.

Future Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Management performs an on-going review of current projects. This review is formally documented through an effective evaluation process and involves monitoring costs to date and estimated costs of completion.

Risk Solution

- Rigorous process exists for establishing budgets for projects. Project budgets must be approved in accordance with Delegations of Authority.

Finance and Administration

Finance

Risk Code	OR-034	**Risk**	Payroll disbursements are made to incorrect or fictitious employees	**Responsible Officer(s)**	Heather Lockyer

Risk Category	Financial and Legal	**Review Frequency**	Half Year

Initial Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Transfer of the bank file IS restricted to authorised officers who are not be involved in the preparation of the pay run

Future Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Employees made inactive in payroll records immediately upon termination. Termination report provided as supporting documentation with request for an EFT. Comparison of subsequent current employee listings made by independent person to verify correctness

Risk Solution

- Payroll system generates exception reports detailing all payroll changes that are regularly reviewed by management who investigate & approve variances.

Finance and Administration

Finance

Risk Code	OR-012	**Risk**	Significant budget variances are either not investigated on a timely basis or not investigated at all.	**Responsible Officer(s)**	Jasmine Geier

Risk Category Capacity to Deliver Services **Review Frequency** Quarter

Initial Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Management regularly reports on actual performance against budget

Future Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Management review the exception reports on a regular basis and investigate all significant variances; evidence of review demonstrated must be provided.

Risk Solution

- Exception reports generated on a regular basis that automatically identify variances and reviwed by management. Significant variances identified by using a standard threshold (either percentage or dollar value).

Finance and Administration

Finance

Risk Code	OR-030	**Risk**	The fee charged does not reasonably reflect the value of the services provided	**Responsible Officer(s)**	Jasmine Geier

Risk Category Capacity to Deliver Services **Review Frequency** Annual

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls User pay income compared to budget regularly; management reviews and investigates significant variances.

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Leases, agreements, memorandum of understandings or contracts are required to cover use of Council facilities, sporting grounds, etc.

Risk Solution

- Management to review fees charged for services on a regular basis in order to provide a value for money service in the light of operational costs.

Finance and Administration

Finance

Risk Code OR-003	**Risk** Unrealistic Budgets Adopted	**Responsible Officer(s)**	Jasmine Geier
Risk Category	Financial and Legal	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Current Budget prepared within the Leonora Integrated Planning Framework

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls All amendments to Budgets must be approved by Council and the impact on financial sustainability and LTFP considered

Risk Solution

- Ensure annaul budgets prepared in accordance with the Leonora Integrated Planning Framework

Works and Services

Works and Services

Risk Code OR-047	**Risk** Abide by on-road regulations and - chain of responsibility	**Responsible Officer(s)**	Bill Price
Risk Category	Shire Reputation and Governance	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Ensure it is well documented where the Shire fits in the Chain of Responsibility

Works and Services

Works and Services

Risk Code	OR-022	**Risk**	Fixed Asset maintenance and/or renewals are inadequately planned	**Responsible Officer(s)**	Bill Price

Risk Category	Capacity to Deliver Services	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Asset Management Plans direct Council's programmed maintenance and asset renewal schedules

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Management undertakes a regular review of useful lives of Fixed Assets and updates asset management plan to reflect any significant changes (i.e. expected time-frame for replacing significant fixed assets).

Risk Solution

- Asset Management Plans exist for all major asset classes and all changes to the asset management plan must be approved by Council

Works and Services

Works and Services

Risk Code OR-039	**Risk** Footpaths lifting and causing a tripping hazard	**Responsible Officer(s)**	Bill Price
Risk Category	Capacity to Deliver Services	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Annual asset maintenance plan exists for footpaths

Works and Services

Works and Services

Risk Code OR-043	**Risk** Long Distances travelled between work environments	**Responsible Officer(s)**	Bill Price
Risk Category	Human Safety and Well – Being	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Ensure a procedure exists in the OHS Risk Management Plan for long distances between work environments

Works and Services

Works and Services

Risk Code OR-048	**Risk** Maintenance records for plant and machinery kept in accordance with manufacturers specifications and OHS legislation	**Responsible Officer(s)**	Bill Price
Risk Category	Shire Reputation and Governance	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Ensure maintenance records for plant and machinery are kept and easily accessible

Works and Services

Works and Services

Risk Code	OR-046	**Risk**	Plant and equipment maintained and serviced based on time and utilisation	**Responsible Officer(s)**	Bill Price

Risk Category Capacity to Deliver Services **Review Frequency** Quarter

Initial Risk Assessment

Likelihood	Likely	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Likely	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Likely	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Ensure service schedules exist for plant and equipment maintenance based on utilisation

Works and Services

Works and Services

Risk Code OR-040	**Risk** Pot holes and road shoulder wearing causing potential traffic hazards and/or closures	**Responsible Officer(s)**	Bill Price
Risk Category	Capacity to Deliver Services	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Annual asset maintenance plan exists for roads

Works and Services

Works and Services

Risk Code OR-042	**Risk** Staff Working in isolation	**Responsible Officer(s)**	Bill Price
Risk Category	Human Safety and Well – Being	**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Ensure a procedure exists in the OHS Risk Management Plan for staff working in isolation

Works and Services

Works and Services

Risk Code	OR-045	**Risk**	Unsuitability of plant and equipment for staff to perform their duties	**Responsible Officer(s)**	Bill Price
Risk Category		Human Safety and Well – Being		**Review Frequency**	Quarter

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Ensure operator requirements are included as part of procurement process for plant and equipment

SHIRE OF WESTONIA

A vibrant community lifestyle

Shire of Westonia

Strategic Risk Report (Summary)

Risk Code SR-004	**Risk** Activation of comprehensive emergency management plan to ensure business interruption is minimised in the event of a major incident, loss of facility, loss of power.	**Responsible Officer**	Bill Price

Risk Category	Financial and Legal	**Review Frequency**	Half Year
		Risk Type	Threat

Initial Risk Assessment

Likelihood	Rare	**Rating**	Low
Consequence	Critical	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls Ensure current emergency management and continuity plans and processes are current

Revised Risk Assessment

Likelihood	Rare	**Rating**	Low
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		
Existing Controls	Council Emergency Management Plan		

Future Risk Assessment

Likelihood	Rare	**Rating**	Low
Consequence	Critical	**Last Changed**	21/07/2026
Effectiveness of Controls	Poor		

Future Controls Business continuity plan for Council with documented review and reporting process. Plan subject to various audit checks.

Risk Solution

- Ensure current emergency management and continuity plans and processes are current

Risk Code	SR-002	**Risk** Change of government policy negatively affecting service provision or planned capital funding.	**Responsible Officer**	Bill Price

Risk Category	Capacity to Deliver Services	**Review Frequency**	Half Year
		Risk Type	Threat

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls Ensure Corporate Plan and LTFP when reviewed consider the impact of government grants and contributions on service dellivery and infrastructure renewal

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Excellent		

Existing Controls Long Term financial Plan based on current levels of service and funding

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Ongoing review, efficiency and innovation initiatives to programs, ensuring successful service outcomes - positioning for grants

Risk Solution

- Ensure Corporate Plan and LTFP when reviewed consider the impact of government grants and contributions on service dellivery and infrastructure renewal

Risk Code	SR-003	**Risk**	Compromise of Council's public image and reputational integrity	**Responsible Officer**	Bill Price
Risk Category			Shire Reputation and Governance	**Review Frequency**	Quarter
				Risk Type	Weakness

Initial Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls Ensure protocols are in place with dealing with the community, stakeholders and the media.

Revised Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls Proactive engagement with all stakeholders, particularly the community. CEO communication with Councillors and networks

Future Risk Assessment

Likelihood	Possible	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls Advocacy and remaining vigilant to changing political, economic and social landscape.

Risk Solution

- Ensure protocols are in place with dealing with the community, stakeholders and the media.

Risk Code	SR-005	**Risk**	Customer processes and standards applied to all customer contact points in the Shire	**Responsible Officer**	Jasmine Geier

Risk Category Shire Reputation and Governance

Review Frequency Quarter

Risk Type Weakness

Initial Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls Customer service procedures current to ensure consistency across the organisation and adherence to the Customer Service Charter

Revised Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	21/07/2026
Effectiveness of Controls	Excellent		

Future Controls

Risk Solution

- Customer service procedures current to ensure consistency across the organisation and adherence to the Customer Service Charter

Risk Code	SR-010	**Risk**	Damage to buildings, property, plant & equipment (all assets) that does not result in a disruption to business objective	**Responsible Officer**	Bill Price

Risk Category Capacity to Deliver Services

Review Frequency Quarter

Risk Type Weakness

Initial Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	10/09/2014

Causes

Consequences

Initial Controls Unscheduled maintenance register in place to record work required due to damage

Revised Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	10/09/2014
Effectiveness of Controls	Good		

Existing Controls Maintenance and cleaning schedule and process in place.

Future Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	10/09/2014
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Waste Strategy exists in accordance with licensing and legislative requirements

Risk Code SR-008	**Risk** Failure or reduction in service of infrastructure assets, plant, equipment or machinery.	**Responsible Officer**	Bill Price
Risk Category	Capacity to Deliver Services	**Review Frequency**	Quarter
		Risk Type	Weakness

Initial Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	09/09/2014

Causes

Consequences

Initial Controls Improve the asset management schedules and create an asset management database

Revised Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	09/09/2014
Effectiveness of Controls	Good		

Existing Controls Asset management, maintenance and replacement plans in place

Future Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	09/09/2014
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Waste Strategy exists in accordance with licensing and legislative requirements

Risk Code	SR-011	**Risk**	Failure to adequately capture, store, archive, retrieve, provision and / or disposal of documentation	**Responsible Officer**	Heather Lockyer

Risk Category	Financial and Legal	**Review Frequency**	Half Year
		Risk Type	Weakness

Initial Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	10/09/2014

Causes

Consequences

Initial Controls Review records policy and procedure and conduct an internal audit on policies, procedures and registers

Revised Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	10/09/2014
Effectiveness of Controls	Good		

Existing Controls Records management policy and procedure in place

Future Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	10/09/2014
Effectiveness of Controls	Good		

Future Controls Develop a policy and procedure manual that is generic to most local governments

Risk Solution

- Waste Strategy exists in accordance with licensing and legislative requirements

Risk Code SR-012	**Risk** Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework	**Responsible Officer**	Bill Price
Risk Category	Financial and Legal	**Review Frequency**	Quarter
		Risk Type	Weakness

Initial Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	10/09/2014

Causes

Consequences

Initial Controls Develop a standardised compliance framework and checklist

Revised Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	10/09/2014
Effectiveness of Controls	Good		

Existing Controls Annual compliance return, financial returns and external audit undertaken annually

Future Risk Assessment

Likelihood	Unlikely	**Rating**	Moderate
Consequence	Major	**Last Changed**	10/09/2014
Effectiveness of Controls	Good		

Future Controls Document, standardise and flow chart the compliance framework

Risk Solution

- Waste Strategy exists in accordance with licensing and legislative requirements

Risk Code	SR-001	**Risk**	Failure to protect staff or third parties from injury.	**Responsible Officer**	Bill Price
Risk Category			Human Safety and Well – Being	**Review Frequency**	Quarter
				Risk Type	Weakness

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls Ensure an OSH Risk Management Plan is in place in line with the Risk Management Policy and Procedure Manual.

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Excellent		

Existing Controls Comprehensive OHS procedures, policies, training and communication. Proactive operational inspections.

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Excellent		

Future Controls Continuing implementation OHS policy and Risk Management strategy – implementation including incorporation of appropriate sections of this policy and strategy into position descriptions, service delivery plans, performance development plans, Council Plan and regular reporting through quarterly reports and annual report (HR).

Risk Solution

- Ensure an OSH Risk Management Plan is in place in line with the Risk Management Policy and Procedure Manual.

Risk Code SR-009	**Risk** Failure to provide expected levels of service, events and benefit to the community	**Responsible Officer**	Bill Price

Risk Category	Shire Reputation and Governance	**Review Frequency**	Quarter
		Risk Type	Weakness

Initial Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	09/09/2014

Causes

Consequences

Initial Controls Set up complaints register and conduct a community survey every two years

Revised Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	09/09/2014
Effectiveness of Controls	Good		

Existing Controls Integrated planning framework, community satisfaction survey and complaints register in place

Future Risk Assessment

Likelihood	Likely	**Rating**	Moderate
Consequence	Minor	**Last Changed**	09/09/2014
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Waste Strategy exists in accordance with licensing and legislative requirements

Risk Code	SR-013	**Risk**	Failures in the procurement, acquisition, acceptance or disposal process for assets as governed by the Local Government Act	**Responsible Officer**	Bill Price

Risk Category Financial and Legal

Review Frequency Quarter
Risk Type Weakness

Initial Risk Assessment

Likelihood Unlikely
Rating Moderate
Consequence Major
Last Changed 10/09/2014

Causes
Consequences
Initial Controls Update the current procurement policy and guideline in accordance with the WALGA Procurement Guide 2014.

Revised Risk Assessment

Likelihood Unlikely
Rating Moderate
Consequence Major
Last Changed 10/09/2014
Effectiveness of Controls Good

Existing Controls Tender and delegations register in place along with purchasing process

Future Risk Assessment

Likelihood Unlikely
Rating Moderate
Consequence Major
Last Changed 10/09/2014
Effectiveness of Controls Good

Future Controls Ensure review of delegations reflects procurement responsibilities and purchasing register includes positions and levels of authority to spend to

Risk Solution
- Waste Strategy exists in accordance with licensing and legislative requirements

Risk Code	SR-006	**Risk**	Inability to fund the maintenance replacement and renewal of infrastructure assets	**Responsible Officer**	Bill Price

Risk Category	Capacity to Deliver Services	**Review Frequency**	Quarter
		Risk Type	Weakness

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026

Causes

Consequences

Initial Controls LTFP informed by asset management plans for infrastructure assets

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Existing Controls

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- LTFP informed by asset management plans for infrastructure assets

Risk Code	SR-015	**Risk**	Instability, degradation of performance, or other failure of IT Systems, Infrastructure, Communication or utility causing the inability to continue business activities and provide services to the community.	**Responsible Officer**	Jasmine Geier
Risk Category			Capacity to Deliver Services	**Review Frequency**	Half Year
				Risk Type	Weakness

Initial Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	10/09/2014

Causes

Consequences

Initial Controls Regular backup of data on all servers is taking place regularly and stored off site

Revised Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	10/09/2014
Effectiveness of Controls	Good		

Existing Controls Data backup system in place along with vendor support available

Future Risk Assessment

Likelihood	Rare	**Rating**	Moderate
Consequence	Major	**Last Changed**	10/09/2014
Effectiveness of Controls	Good		

Future Controls

Risk Solution

- Waste Strategy exists in accordance with licensing and legislative requirements

Risk Code	SR-014	**Risk**	Non-compliance with Occupation Health & Safety (OH&S) Regulations and physical security requirements	**Responsible Officer**	Bill Price

Risk Category	Human Safety and Well – Being	**Review Frequency**	Quarter
		Risk Type	Weakness

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	10/09/2014

Causes

Consequences

Initial Controls Develop an HR Framework. This should include an OSH Risk Management Plan in line with the requirements of the Risk Management Policy and Procedure Manual.

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	10/09/2014
Effectiveness of Controls	Good		

Existing Controls Workplace inspections, hazard register and staff induction process in place

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	10/09/2014
Effectiveness of Controls	Good		

Future Controls Develop an OHS framework and up date risk registers

Risk Solution

- Waste Strategy exists in accordance with licensing and legislative requirements

Risk Code	SR-007	**Risk**	Waste management facilities and services do not adhere to licensing and legislative requirements	**Responsible Officer**	Bill Price

Risk Category	Capacity to Deliver Services	**Review Frequency**	Quarter
		Risk Type	Weakness

Initial Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Causes			
Consequences			
Initial Controls	Waste Strategy exists in accordance with licensing and legislative requirements		

Revised Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		
Existing Controls			

Future Risk Assessment

Likelihood	Possible	**Rating**	High
Consequence	Major	**Last Changed**	21/07/2026
Effectiveness of Controls	Good		
Future Controls			

Risk Solution

- Waste Strategy exists in accordance with licensing and legislative requirements

7. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING

8. DATE AND TIME OF NEXT MEETING

The next ordinary meeting of Council will be held on Thursday schedule 17th December 2026 commencing at 2.30pm.

9. MEETING CLOSURE

There being no further business the President Mark Crees declared the meeting closed at pm