



SHIRE
of
DANDARAGAN

AGENDA

for

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING

to be held at the

COUNCIL MEETING ROOM, JURIEN BAY

on

MONDAY, 23 MARCH 2026

COMMENCING AT 3.30PM

AGENDA FOR ARIC MEETING TO BE HELD MONDAY 23 MARCH 2026**1. DECLARATION OF OPENING****1.1 APPOINTMENT OF CHAIRPERSON****2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**

Members Councillor S Johnson
Councillor G Lethlean
Councillor A O’Gorman
Councillor S Young

Staff Mrs R Pink (Executive Manager Corporate Services)
Mrs K Dean (Administration Officer)

Apologies**Leave of Absence****Observers****3. CONFIRMATION OF MINUTES****3.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 15 DECEMBER 2025**

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4. REPORTS OF COMMITTEES AND OFFICERS

4.1 BUDGET REVIEW 2025 / 2026

Location:	Shire of Dandaragan
Applicant:	N/A
Folder Path:	Doc Id: SODR-1034602345-11949
Disclosure of Interest:	None
Date:	16 March 2026
Author:	Rebecca Pink, Accountant
Senior Officer:	Brent Bailey, Chief Executive Officer

PROPOSAL

This item presents the annual budget review for the 2025 / 2026 financial year based on the financial statements from 1 July 2025 to 31 December 2025.

BACKGROUND

Each year all Local Governments are required to conduct a budget review to monitor financial performance and revenue/expenditure expectations. Following the preparation of budget review statements and notes Council is required to determine (by absolute majority) whether to adopt the review, any parts of the review or any recommendations made in the review. The Shire of Dandaragan's ARIC Committee terms of reference set out that it is tasked with the initial consideration of the budget review process.

The Department has set out the following guidance for the content of budget reviews.

- The review must consider the local government's position at the date of the review and evaluate outcomes for the end of 2025-26 that are forecast in the budget.
- Provide the estimated end-of-year amount for the item adjacent to each item in the annual budget that states an amount.
- Provide an estimated end-of-year amount for any items that did not have an amount stated in the adopted annual budget.
- Provide a copy of the budget review and the budget review item from the unconfirmed council minutes to the department within 14 days of the council meeting.
- To provide a tool for decision making for current and future activities to mitigate financial risk exposure to Council.

COMMENT

Officers have undertaken a comprehensive review of the 2025/2026 Annual Budget by comparing year-to-date actuals against adopted budget estimates to identify any material variances. The financial statements as at 31 December 2025 were used as the basis for this assessment. Forward projections of revenue and expenditure to 30 June 2026 have been prepared, and the resulting variances are detailed in the attached Budget Review Statements.

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As a result of this review, a number of significant variances were identified. Collectively, these movements generate a forecast operating surplus of \$389,383 at year end. The surplus is primarily attributable to reduced employee costs arising from staff vacancies, together with higher-than-anticipated income generated from the Sandy Cape Recreation Area. In accordance with sound financial management principles, it is proposed that this surplus be transferred to the Infrastructure Renewal Reserve, resulting in a balanced budget position at 30 June 2026.

The 2025/2026 Budget Review has also assessed the deliverability and timing of the capital and operational projects within the current financial year. Where it has been determined that a project will not be completed by year end, the corresponding budget allocation has been transferred to an appropriate reserve account. This ensures resources are retained for their intended purpose and provides Council with the opportunity to reconsider these projects during the 2026/2027 budget deliberations process.

The four most notable variances identified through the review are summarised below:

- **Sandy Cape Income**
Increased demand for campground facilities and improved compliance with fee payments following the transition to an online booking system have resulted in an estimated increase in net operating income of approximately \$200,000 above the original budget.
- **Employee Costs**
Ongoing staff vacancies across several service areas have led to reduced employee expenditure, producing a favourable variance of approximately \$520,000 compared to budgeted expectations.
- **Bank Interest**
Higher interest rates and improved returns on term deposits are forecast to generate an additional \$130,000 in interest income above budget for the financial year.
- **Federal Financial Assistance Grants**
The forecast income associated with the Federal Government Financial Assistance Grants was \$293,903 less than budgeted due to a reduction in Western Australia's allocation of the national share and changes arising from other weightings applied through the Western Australian Grants Commission methodology.

In addition to the major variances outlined above, attached to this report are a summary of all identified budget movements, the

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Statement of Budget Review, and supporting explanatory notes detailing the cumulative financial impact of these changes.

CONSULTATION

Chief Executive Officer
Executive Manager Infrastructure
Executive Manager Development Services

STATUTORY ENVIRONMENT

33A of *Financial Management Regulations (1996)* states;

Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

- consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
- consider the local government's financial position as at the date of the review; and
- review the outcomes for the end of that financial year that are forecast in the budget.
- The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.
- A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

**Absolute majority required*

- Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

The adoption of this review will amend the budget with an overall recognition of a projected surplus of \$0 and increased allocation of funds to reserve accounts. These allocations may be rationalised through the 2026/27 budget cycle forming part of the budgeting process.

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STRATEGIC IMPLICATIONS

There are no direct strategic implications relevant to this item, however, legislative compliance, strong financial controls and good governance are core functions of Local Government.

ATTACHMENTS

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

- Budget Review for the period ending 31 December 2025 (Doc Id: SODR-1034602345-11950).

(Marked 4.1)

VOTING REQUIREMENT

Absolute majority

OFFICER RECOMMENDATION

That the 2025/2026 budget review, as presented with a surplus of \$0 be recommended to Council for adoption, with the following variances being formally adopted as budget amendments:

Budgeted (Surplus) / Deficit to 30 June 25	(4,229,461)
Audited closing (Surplus) / Deficit to 30 June 25	(5,812,450)
Variance of opening	(1,582,989)

Account/Department	DESCRIPTION	AMOUNT DR/(CR)	AMENDED (SURPLUS) / DEFICIT
Audited Budget Surplus		(1,582,989)	(1,582,989)
Non-cash amounts	Non-cash recognition of change in land and buildings during revaluation	1,582,989	0
Development Services Income	Statutory income higher than forecast	(55,600)	(55,600)
Development Services Consultants	Foreshore Master Plan Review - increase to include Stage 2 North	20,940	(34,660)
Development Services Consultants	GIS Actions - Pozi Software - increase in scope and complexity of program	20,000	(14,660)
Infrastructure - Plant Purchase/Trade	Purchase and trade of PLV272 - DN000 - purchase cost higher and trade in lower than forecast	10,133	(4,527)
Infrastructure - Plant Purchase/Trade	Sale of PLV253 - DN004 - sale price lower than forecast	2,000	(2,527)
Infrastructure - Plant Purchase/Trade	Sale of PLV252 - DN032 - vehicle write-off	8,000	5,473
Infrastructure - Waste	Avon Waste & Attendants cost increase	40,000	45,473
Administration - Reimbursements	Road User Agreement & utilities reimbursements - Image Resources RUA - Civic Centre electricity	25,000	70,473

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Administration - Grants	Financial Assistance Grants reduced - Forecast of payment higher than actual granted	293,903	364,376
Administration - Interest	Interest on Municipal and Reserve Funds increase	(130,000)	234,376
Infrastructure - Capital Projects	Increase on project costs - Cervantes Niche Wall - Cervantes Playground Renovations	35,000	269,376
Infrastructure - Capital Projects	Project delay so funds moved to Building Construction Reserve - Dandaragan Depot Amenities & Caretaker wing	0	269,376
Recreation & Culture - Sandy Cape	Increase in forecast income	(198,750)	70,626
Administration - Salaries & wages	Decrease in forecast expense	(520,000)	(449,374)
Administration - Utilities	Decrease in electricity expenses	(13,700)	(463,074)
Customer & Community - Grant	Tronox / SOD Facilities Grants	30,000	(433,074)
Customer & Community - Grant	Small sponsorship grants	(4,309)	(437,383)
Customer & Community - Contribution	Contribution to operation of Cervantes Community Centre - FY25 was not paid out & will be paid retrospectively in this FY - SLWA grant paid to Dandaragan CRC	18,000	(419,383)
Buildings - Capital Projects	Increase in cost for Cervantes Changerooms & delay of Cervantes CRC entry project	0	(419,383)
Customer & Community - Reserve transfer	Contribution to Cervantes Bowling Club Shade Project	0	(419,383)
Parks & Gardens - Tree Maintenance	Synergy order for tree maintenance	30,000	(389,383)
Reserves - surplus	Transfer to Infrastructure Renewal Reserve	389,383	0

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4.2 MARCH 2026 RISK REGISTER REPORT

Location:	Shire of Dandaragan
Applicant:	Not Applicable
File Reference:	SODR-1034602345-11895
Disclosure of Interest:	Nil
Date:	17 March 2026
Author:	Rebecca Pink, Executive Manager Corporate Services
Senior Officer:	Brent Bailey, Chief Executive Officer

PROPOSAL

The purpose of this report is for the Audit, Risk & Improvement Committee (ARIC) to receive the latest Risk Register Report updated in March 2026.

BACKGROUND

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

The Risk Management Framework specifies that the Shire must submit a Risk Register Report to the ARIC to communicate risk management activities and outcomes and provide information for decision-making.

The last Risk Register Report was received by Council in December 2025, being the first iteration for the 2025 / 2026 financial year. The risk register has been updated and is now presented to the ARIC.

COMMENT

The second Risk Register Report for the 2025 / 2026 financial year (the Risk Report) outlines the measure of consequence and likelihood for each risk theme (theme) endorsed in the Risk Management Framework. These measures are then applied to the Shire's Risk Matrix to provide an overall risk rating for each theme.

Across the 13 themes:

- 3 are rated as high.
- 9 are rated as moderate.
- 1 is rated as low.

Since December 2025, a number of risk matters have been progressed or closed out and there is now also recognition of the current fuel supply issue.

Risk Theme	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Asset Sustainability	Moderate	Possible	Moderate
Business and Community Disruption	Moderate	Possible	Moderate
Community Engagement	Moderate	Rare	Low
Compliance	Major	Unlikely	Moderate
Document Management	Moderate	Unlikely	Moderate
Employment Practices	Moderate	Unlikely	Moderate

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Environment	Major	Possible	High
External Theft and Fraud	Moderate	Unlikely	Moderate
Management of Facilities, Venues and Events	Major	Unlikely	High
IT, Communication Systems and Infrastructure	Moderate	Possible	Moderate
Misconduct	Moderate	Unlikely	Moderate
Safety and Security Practices	Major	Possible	High
Supplier and Contract Management	Moderate	Possible	Moderate

The Risk Report also outlines the controls for each theme and provides an overall control rating with relevant actions. Since December 2025, the following actions have been undertaken:

- Business Continuity Plan now updated.
- Ongoing progress on IT controls and Cyber security preparedness.
- Shire of Dandaragan Workforce Plan 2026 finalised.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

There are no financial implications relevant to this item.

STRATEGIC IMPLICATIONS

There are no strategic implications relevant to this item.

ATTACHMENTS

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

- Risk Register March 2026 (Doc Id: SODR-2042075298-153631)
(Marked 4.2)

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Audit and Risk Committee:

- 1. Receive the Risk Register Report for the period ending March 2026.**
- 2. Determine that there are no matters raised in the report that require immediate Council intervention to further mitigate known risks to the Shire of Dandaragan.**

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5. CLOSURE OF MEETING



SHIRE OF DANDARAGAN

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2025

*LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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SHIRE OF DANDARAGAN
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2025

		Budget v Actual			Estimated	Predicted
Note	Adopted Budget	Updated Budget	Year to Date Actual	Year at End Amount	Variance (b) - (a)	
		Estimates (a)		(b)		
		\$	\$	\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
	General rates	6,949,796	6,949,796	6,921,368	6,949,796	0
	Rates excluding general rates	1,443,498	1,443,498	1,429,260	1,443,498	0
	Grants, subsidies and contributions	2,912,961	2,912,961	1,367,375	2,631,219	(281,742) ▼
3.1	Fees and charges	3,251,315	3,251,315	2,623,110	3,840,435	589,120 ▲
3.2	Interest revenue	312,321	312,321	145,125	452,321	140,000 ▲
3.3	Other revenue	53,800	53,800	26,006	53,400	(400) ▼
3.4	Profit on asset disposals	396,164	396,164	0	389,689	(6,475) ▼
3.5		15,319,855	15,319,855	12,512,244	15,760,358	440,503
Expenditure from operating activities						
3.6	Employee costs	(6,560,720)	(6,560,720)	(2,734,172)	(6,040,720)	520,000 ▲
3.7	Materials and contracts	(6,480,488)	(6,480,488)	(2,941,286)	(6,923,526)	(443,038) ▼
3.8	Utility charges	(494,516)	(494,516)	(190,427)	(480,816)	13,700 ▲
	Depreciation	(8,593,056)	(8,593,056)	(4,445,348)	(8,593,056)	0
	Finance costs	(45,687)	(45,687)	(15,517)	(45,687)	0
	Insurance	(373,880)	(373,880)	(373,981)	(373,880)	0
3.9	Other expenditure	(755,665)	(755,665)	(428,352)	(768,665)	(13,000) ▼
3.10	Loss on asset disposals				(4,525)	(4,525) ▼
		(23,304,012)	(23,304,012)	(11,129,083)	(23,230,875)	73,137
	Non-cash amounts excluded from operating activities	8,202,825	8,202,825	4,507,079	8,202,825	0
	Amount attributable to operating activities	218,668	218,668	5,890,240	732,308	513,640
INVESTING ACTIVITIES						
Inflows from investing activities						
3.11	Capital grants, subsidies and contributions	5,370,234	6,370,234	2,396,676	7,784,411	1,414,177 ▲
3.12	Proceeds from disposal of assets	478,250	478,250	0	464,250	(14,000) ▼
	Proceeds from self supporting loans	0	0	10,729	0	0
		5,848,484	6,848,484	2,407,405	8,248,661	1,400,177
Outflows from investing activities						
3.13	Purchase of land and buildings	(1,825,479)	(1,825,479)	(64,450)	(1,355,500)	469,979 ▲
3.14	Purchase of plant and equipment	(1,377,500)	(1,377,500)	0	(1,807,810)	(430,310) ▼
	Purchase of furniture and equipment	(15,000)	(15,000)	0	(15,000)	0
3.15	Purchase and construction of infrastructure-roads	(4,084,178)	(5,084,178)	(1,574,317)	(6,084,178)	(1,000,000) ▼
3.16	Purchase and construction of infrastructure-other	(3,829,802)	(3,829,802)	(197,987)	(3,794,802)	35,000 ▲
		(11,131,959)	(12,131,959)	(1,836,754)	(13,057,290)	(925,331)
	Non-cash amounts excluded from investing activities	0	0	0	0	0
	Amount attributable to investing activities	(5,283,475)	(5,283,475)	570,651	(4,808,629)	474,846
FINANCING ACTIVITIES						
Cash inflows from financing activities						
	Proceeds from new borrowings	550,000	550,000	0	550,000	0
	Proceeds from new leases liabilities	0	0	1,051	0	0
3.17	Transfers from reserve accounts	1,600,000	1,600,000	0	1,648,950	48,950 ▲
		2,150,000	2,150,000	1,051	2,198,950	48,950
Cash outflows from financing activities						
	Payments for principal portion of lease liabilities	(24,778)	(24,778)	(13,198)	(24,778)	0
	Repayment of borrowings	(167,967)	(167,967)	(86,097)	(167,967)	0
3.18	Transfers to reserve accounts	(1,121,909)	(1,121,909)	(30,360)	(2,159,345)	(1,037,436) ▼
		(1,314,654)	(1,314,654)	(129,655)	(2,352,090)	(1,037,436)
	Non-cash amounts excluded from financing activities	0	0	0	(1,582,989)	(1,582,989)
	Amount attributable to financing activities	835,346	835,346	(128,604)	(1,736,129)	(2,571,475)
MOVEMENT IN SURPLUS OR DEFICIT						
	Surplus or deficit at the start of the financial year	4,229,461	5,812,450	5,812,450	5,812,450	0
	Amount attributable to operating activities	218,668	218,668	5,890,240	732,308	513,640
	Amount attributable to investing activities	(5,283,475)	(5,283,475)	570,651	(4,808,629)	474,846
	Amount attributable to financing activities	835,346	835,346	(128,604)	(1,736,129)	(2,571,475)
3.19	Surplus or deficit after imposition of general rates	0	1,582,989	12,144,737	0	(1,582,989) ▼

1. BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the Shire of Dandaragan to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for the statement of financial activity, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Year to Date Actual balances

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Dandaragan controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the budget review.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

2 NET CURRENT FUNDING POSITION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents	8,225,779	3,913,096	12,963,667	5,063,181
Financial assets	16,444	16,444	5,715	16,444
Trade and other receivables	704,410	264,227	2,021,798	264,227
Inventories	67,947	67,947	68,361	67,947
Other assets	0	908,818	2,390,119	908,818
	9,014,580	5,170,532	17,449,660	6,320,617
Less: current liabilities				
Trade and other payables	(655,914)	(579,144)	(1,637,094)	(579,144)
Contract liabilities	(179,700)	(179,630)	(246,425)	(179,630)
Lease liabilities	(25,266)	(24,778)	(12,067)	(24,778)
Borrowings	(167,967)	(550,000)	(81,870)	(550,000)
Employee related provisions	(710,586)	(718,088)	(450,232)	(718,088)
Deferred Lease Income	(135,714)	0	(135,714)	(135,714)
	(1,875,147)	(2,051,640)	(2,563,402)	(2,187,354)
Net current assets	7,139,433	3,118,892	14,886,258	4,133,263
Less: Total adjustments to net current assets	(1,326,983)	(3,118,892)	(3,982,690)	(4,133,263)
Closing funding surplus / (deficit)	5,812,450	0	10,903,568	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	(4,373,156)	(3,895,065)	(4,403,516)	(4,883,551)
Less: Financial assets at amortised cost - self supporting loans	(16,444)	0	(5,715)	0
Less : Current assets not expected to be received at end of year	0	(70)	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	167,967	550,000	81,870	550,000
- Current portion of lease liabilities	25,266	24,778	147,781	135,714
- Employee benefit provisions	19,384	201,465	196,890	64,574
- Deferred Lease Income	2,850,000	0	0	0
Total adjustments to net current assets	(1,326,983)	(3,118,892)	(3,982,690)	(4,133,263)

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals	(438,680)	(396,164)	0	(389,689)
Less: Non-cash grants and contributions for assets	(79,167)	0	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	4,439	0	0	0
Add: Loss on disposal of assets	48,015	0	0	4,525
Add: Loss on revaluation of fixed assets	(631,637)	0	0	0
Add: Depreciation on assets	8,505,661	8,593,056	4,445,348	8,593,056
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	8,673	0	61,731	0
Employee benefit provisions	(72,044)	5,933	0	0
Other provisions	2,635,118	0	0	0

Non-cash amounts excluded from operating activities

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$
Less: Profit on asset disposals	(438,680)	(396,164)	0	(389,689)
Less: Non-cash grants and contributions for assets	(79,167)	0	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	4,439	0	0	0
Add: Loss on disposal of assets	48,015	0	0	4,525
Add: Loss on revaluation of fixed assets	(631,637)	0	0	0
Add: Depreciation on assets	8,505,661	8,593,056	4,445,348	8,593,056
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	8,673	0	61,731	0
Employee benefit provisions	(72,044)	5,933	0	0
Other provisions	2,635,118	0	0	0
Non-cash amounts excluded from operating activities	9,980,378	8,202,825	4,507,079	8,207,892

(d) Investing activities excluded from budgeted deficiency

The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Add: Property, plant and equipment received for substantially less than fair value

Non cash amounts excluded from investing activities

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$
Add: Property, plant and equipment received for substantially less than fair value	8,724,018	0	0	0
Non cash amounts excluded from investing activities	8,724,018	0	0	0

(e) Financing activities excluded from budgeted deficiency

The following non-cash revenue and expenditure has been excluded from financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to financing activities

Non cash proceeds from new leases

Non cash amounts excluded from financing activities

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Year to Date Actual 31 December 2025	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$
Non cash proceeds from new leases	(43,122)	0	0	0
Non cash amounts excluded from financing activities	(43,122)	0	0	0

SHIRE OF DANDARAGAN
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2025

3 PREDICTED VARIANCES

Variance

\$

Revenue from operating activities		
3.1	Grants, subsidies and contributions Reduction in Financial Assistance Grant and addition of small community grants	(281,742) ▼
3.2	Fees and charges Increase in Sandy Cape Fees, Private Works project fees and Development Fees	589,120 ▲
3.3	Interest revenue Increase in term Deposit returns	140,000 ▲
3.4	Other revenue Reduction in BCITF income after closing the facility	(400) ▼
3.5	Profit on asset disposals Reduced trade in and write down of Mazda CRX	(6,475) ▼
Expenditure from operating activities		
3.6	Employee costs Staff vacancies	520,000 ▲
3.7	Materials and contracts Increase in waste facility costs and additional costs for private works projects taken on during the year	(443,038) ▼
3.8	Utility charges Increased electricity costs	13,700 ▲
3.9	Other expenditure Previous year contribution to Cervantes Community Centre rolled into FY26	(13,000) ▼
3.10	Loss on asset disposals Mazda CRX value declined and sale price reduced	(4,525) ▼

SHIRE OF DANDARAGAN
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2025

3 PREDICTED VARIANCES

		Variance
		<u>\$</u>
Inflows from investing activities		
3.11	Capital grants, subsidies and contributions	1,414,177 ▲
	Rowes Road Grant and DFES Fire Engine receipt	
3.12	Proceeds from disposal of assets	(14,000) ▼
	Reduced trade-in value of vehicles	
Outflows from investing activities		
3.13	Purchase of land and buildings	469,979 ▲
	Change in Cervantes Changeroom costs and delay of Dandaragan Depot project	
3.14	Purchase of plant and equipment	(430,310) ▼
	DFES Fire Truck asset acquired	
3.15	Purchase and construction of infrastructure-roads	(1,000,000) ▼
	Increased project scope on Rowes Road	
3.16	Purchase and construction of infrastructure-other	35,000 ▲
	Increased cost of Cervantes Niche wall and Cervantes Playground projects	
Cash inflows from financing activities		
3.17	Transfers from reserve accounts	48,950 ▲
	Cervantes Bowling Club draw from reserve for shade project	
Cash outflows from financing activities		
3.18	Transfers to reserve accounts	(1,037,436) ▼
	Private Works profit, Dandaragan Depot project delay, Increase in interest and surplus moved to Infrastructure Renewal Reserve	
4.19	Surplus or deficit after imposition of general rates	(1,582,989) ▼
	Non-cash movement in revaluations from audited statements	

Shire of Dandaragan Measures of Consequence						
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Environment
Insignificant (1)	Near-Miss or First Aid	Less than \$5,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Contained, reversible impact managed by on site response
Minor (2)	Medical type injuries	\$5,001 - \$15,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Contained, reversible impact managed by internal response
Moderate (3)	Lost time injury	\$15,001 - \$200,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Contained, reversible impact managed by external agencies
Major (4)	Long-term disability / multiple injuries	\$200,001 - \$750,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic (5)	Fatality, permanent disability	More than \$750,000	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Uncontained, irreversible impact

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

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

Shire of Dandaragan Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW (1-4)	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
MODERATE (5-9)	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager
HIGH (10-16)	Urgent Attention Required	Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Director / CEO
EXTREME (17-25)	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

Shire of Dandaragan Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is little scope for improvement.	Controls are fully in place, are being well addressed / complied with, are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested
Adequate	There is some scope for improvement.	Controls are in place, are being addressed / complied with and are subject to periodic review and testing
Inadequate	A need for corrective and / or improvement actions exist.	Controls do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time

Shire of Dandaragan Risk Report

Executive Summary

<u>Asset Sustainability</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Develop a standard building inspection checklist to ensure annual works are budgeted and completed.	Dec-25	MDP	
Complete the review of the Municipal Heritage Inventory	Jun-26	MDP	
Develop a standard airport inspection checklist to ensure all items are checked and documented on a regular basis.	Jun-25	EMI	
Increase use of Skytrust system to guide and record planned asset inspections.	Jun-26	MOCS	
Implement a marine asset inspection and preventative maintenance program.	Jun-26	MOCS	

<u>Business & Community Disruption</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Update Business Continuity Plan with latest staff information, role alignment and document the significant changes made to our IT network.	30/06/2026	CEO	
LEMA Document to be updated.	30/06/2026	MOCS	
Fire Warden training needs review, and annual practice undertaken .	30/06/2026	HR	
Infrastructure services team currently monitoring fuel supply levels and supplier capacity.	Ongoing	EMI	

<u>Community Engagement</u>		Risk	Control
		Low	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Remove Community Engagement Plan references, align to Council Community Engagement Policy	June 30 2025	MCCS	
Complete the review of the Social Media Posting Map	June 30 2026	MCCS	

<u>Compliance</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Undertake staff training on statutory requirements for tender process and register.	Jun-25	CEO	
Distribute updated Local Panel of Suppliers information to staff.	Jun-25	EMI	
Develop a process to guide the utilisation of the Fines Enforcement Registry.	No date set	EMCS	
Provide staff training for Freedom of Information Processes	Jun-26	EMCS	

<u>Document Management</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Develop procedures and checklist for website content management to ensure compliance with legislation. Website currently being updated.	Jun-26	MCCS and ES	
Develop and deliver document management training modules.	Dec-25	EMCS	
Develop an archive storage facility procedure. Disposal authority update required, external consultants currently assisting.	Dec-26	Records Officer	

<u>Employment Practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Finalise Workforce Plan - 2025 - 2030.	Jun-25	CEO	
Undertake employee satisfaction and culture survey. (Subject to budget provision).	Dec-25	HR	
Develop a Housing Strategy	Dec-26	EMDS	
Coordinate training for contemporary workplace risks - psychosocial hazards, difficult customers.	Dec-26	HR	

Shire of Dandaragan Risk Report

<u>Environment</u>		Risk	Control	<u>External Theft and Fraud</u>		Risk	Control
		High	Adequate			Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility		Current Issues / Actions / Treatments	Due Date	Responsibility	
Ensure that waste facility licenses are up to date and complied with. Develop policies and procedures to support the operations of landfill and waste sites within the Shire.	Jun-25	EMI, CIS, MOCS		Update the Portable and Attractive Assets register and associated procedures.	Jun-25	EMCS	
Complete LPP Review (Local Planning Scheme and Policy review)	LPS - 2025, LPP - 2026	EMDS, MDP		Develop a documented risk assessment for the arrival and escorting of visitors. Make determinations on when sign-in "must" be used.	Jun-25	MDP	
Complete Coastal Tracks Masterplan	Jun-25	CEP					
Coastal Tracks Masterplan Implementation	Jun-26	CEP					

<u>Management of Facilities, Venues and Events</u>		Risk	Control	<u>IT, Communication Systems and Infrastructure</u>		Risk	Control
		High	Adequate			Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility		Current Issues / Actions / Treatments	Due Date	Responsibility	
Maintain an up to date leases register and monitor annual lease obligations and CPI increases.	Dec-24	Assistant Accountant		Instruct IT providers to complete an IT Disaster Recovery Plan	Jun-26	EMCS / EMI	
Maintain regular risk assessment and condition reports for the Jurien Bay Jetty and pontoon. Implement risk treatments to improve public safety.	Nov-25	MOCS		Ensure completion of Essential 8 Implementation with Avantgarde	Dec-25	EMI	

<u>Misconduct</u>		Risk	Control	<u>Safety and Security Practices</u>		Risk	Control
		Moderate	Adequate			High	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility		Current Issues / Actions / Treatments	Due Date	Responsibility	
Develop a process to guide WWCC request process.	Jun-25	MCCS		Review Local Emergency Management Arrangements document and update if required.	Jun-25	Emergency Management Coordinator	
Formalise a stocktake policy/procedure.	Jun-25	EMI & EMCS		Ensure that hazards and incident reports are recorded in Skytrust and addressed by appropriate levels of management in a timely manner.	Ongoing	WHS Officer	
				Ensure hazardous substances safety data sheets and dangerous goods registers exist at all workplaces within the Shire. Confirm this is now covered by Skytrust.	Jun-25	WHS Officer	

<u>Supplier and Contract Management</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Update Purchasing Policy	Jun-26	EMCS	

Shire of Dandaragan Risk Report

Ensure that leases and contracts register is maintained and updated.

Dec-24

Assistant Accountant

Asset Sustainability Practices

Mar-26

Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure or reduction in infrastructure assets, plant, equipment of machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets during their lifecycle from procurement to disposal.	Includes: • inadequate design • inadequate usage • inadequate maintenance activities • inadequate financial management and planning	Includes: • inadequate training opportunities for staff • insufficient budget to maintain or replace assets • outdated equipment • unavailability of parts	Moderate	Possible	Moderate

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Routine Maintenance - Hard infrastructure (Roads, bridges, drainage, footpaths, airport, marine)	Preventative	Adequate	Dandaragan Operations Supervisor/ Jurien Bay Operations Supervisory / Executive Manager Infrastructure (EMI)	No		Annual operations budgets and customer requests drive cyclical programming for routine maintenance. Process is supported by trained and experienced staff.
Routine Maintenance - Buildings	Preventative	Adequate	Building Maintenance Officer	No		Recent staff changeover for Building Maintenance Officer has seen continuation of reactive maintenance processes. Implementation of comprehensive preventative maintenance programming still to completed.
Routine Maintenance - Plant, fleet and equipment	Preventative	Effective	Depot Mechanics	Yes		Routine maintenance timeframes are established in accordance with hours or kms. Process is now being migrated to Skytrust to improve scheduling and recording of routine maintenance.
Routine Maintenance - Parks, reserves and play equipment	Preventative	Adequate	Jurien Bay Operations Supervisor	Yes		Cyclical plans are established via zone. Process is supported by trained and experienced staff. Improved documentation and filing practices would increase risk mitigation further.
Asset register	Detective	Effective	Executive Manager Corporate Services	Yes		Asset register linked to finance system and under periodic review through Fair Value process.
Asset management plan	Preventative	Adequate	Executive Manager Infrastructure, Executive Manager Development Services.	Yes	2021	Asset management plans have been developed but annual funding cycles still drive decision making for renewal and replacement. Asset management plans due for update and renewal. Lack of dedicated AM officer will continue to see this business activity fluctuate in performance.
Asbestos register and procedures	Preventative	Adequate	Principal Environmental Health Officer (PEHO)	Yes	2025	Plan was last updated in 2025 after a full review in 2023 with the assistance of LGISWA.
Licenses and training	Preventative	Effective	Human Resources (HR)	Yes	2025	Licenses checked annually by HR and now recorded in Skytrust to ensure renewals are completed.
Heritage Inventory List	Detective	Adequate	Coordinator Strategic Planning	No		Municipal Inventory review is currently in process.
Overall Control Ratings:		Adequate				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Develop a standard building inspection checklist to ensure annual works are budgeted and completed.	30-Dec-25	MDP	Checklist from consultant implemented	A further review is planned in early 2026
Complete the review of the Municipal Heritage Inventory	30-Jun-26	MDP	Review has commenced.	Submission period closed.
Develop a standard airport inspection checklist to ensure all items are checked and documented on a regular basis.	30-Jun-25	EMI	Existing inspection checklist will be imported to Skytrust in Dec 2025 for future use.	Currently undertaken by Rangers, training to be provided to assess surface conditions as part of their regular inspections.
Increase use of Skytrust system to guide and record planned asset inspections.	30-Jun-26	MOCS	Increased utilisation has been actioned.	
Implement a marine asset inspection and preventative maintenance program.	30-Jun-26	MOCS	Program has been developed with Jetty Condition Report and Risk Assessment.	

Business and Community Disruption

Mar-26

Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities.	Includes: • inadequate emergency response and business continuity plans • lack of emergency response training for specific individuals • failure in command and control functions.	Includes: • natural disasters • terrorism, criminal behaviour • epidemic/pandemic • loss of suppliers • loss of key staff • extended utility outage.	Moderate	Possible	Moderate

			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Local Emergency Management Arrangements & Recovery Plans	Recovery	Adequate	CESC	Yes		Plans are regularly reviewed and updated. Current index of contact details require updating following staff changes.
Regular Local Emergency Management Committee meetings	Detective	Effective	CESC	Yes	N/A	Meetings scheduled quarterly.
Business Continuity Framework	Preventative	Effective	EMCS	Yes	Mar-26	Plan has been updated with new content and key contact information.
Firebreak and fuel load inspections/enforcement	Detective	Effective	CESC	Yes	Dec-25	Bushfire Risk Management Plan complete and Mitigation Burning Program in place. Current network is viewed as effective.
Fire Warden training	Preventative	Adequate	Work Health and Safety Officer (WHS Officer)	No	2024	Evacuation maps and muster points in place at all facilities. Internal group last met in June 2024. Fire Warden group updated with training to be recompleted.
Debriefing and reviewing incidents	Detective	Adequate	Emergency Management Team (EMT)	Yes	N/A	EMT reviews all incident reports and documents findings or changes required through standing EMT agenda item.
Supplier Engagement	Preventative	Adequate	EMI	No	N/A	Maintain situational awareness about fuel supply levels as impacted by Iran / US War. Ensure fuel orders allow longer lead times to maintain stock levels.
Bushfire Risk Management Plan - Fuel	Preventative	Adequate	CESC	Yes		Bushfire Risk Management Plan complete and mitigation burning program rolling out. Current network is viewed as effective.
Overall Control Ratings:		Adequate				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Update Business Continuity Plan with latest staff information, role alignment and document the significant changes made to our IT network.	30/06/2026	CEO	Business Continuity Plan is has been reviewed.	New IT supplier is in place and has undertaken a number of system improvements to establish resilience for our IT network. BCP has been modernised and simplified for application by IMT in major incident.
LEMA Document to be updated.	30/06/2026	MOCS	TBC	Non-endorsed version to be published December 2025
Fire Warden training needs review, and annual practice undertaken .	30/06/2026	HR	TBC	
Infrastructure services team currently monitoring fuel supply levels and supplier capacity.	Ongoing	EMI	Approx 22,000L in stock as at 9/3/2026. Increased lead time on fuel orders required.	Monitor and respond as required.

Community Engagement

Mar-26

Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so	Includes: • responding to access and inclusion issues • strategic planning initiatives • local planning initiatives • club development.	Includes: • relationship breakdowns with community groups • inadequate documentation or procedures • miscommunication • inadequate involvement with or support of community groups.	Moderate	Rare	Low

Key Controls	Type	Control Rating	Controls Assurance			Comments
			Control Owner	Control is documented?	Control review last conducted?	
Community Engagement Plan	Preventative	Adequate	EMCS/Manager Customer and Community Services (MCCS)	Yes	2015	Community Engagement Plan has not been updated since 2015 however it has been superseded by Community Engagement Policy and Customer Service Charter.
Community-based Committees, forums and workshops	Preventative	Effective	EMCS/MCCS	Yes	2024	Council and community representation is implemented for single project and ongoing working groups. Guide to levels of engagement within the Community Engagement Policy informs level of appropriate consultation.
Customer service charter	Detective	Adequate	MCCS	Yes	2019	Document last revised and updated in 2019. Ongoing monitoring required if possible for response times.
Public notices, local papers, website communication	Preventative	Adequate	MCCS	No		No process or procedure to guide the development of public notice and website communication, instead previous versions are used as templates. Regular Shire matters produced in addition to other contributions to local newspapers.
Social media platforms - Click for link to latest procedure.	Preventative	Inadequate	MCCS	Yes		Process map was previously developed but requires review and re-implementation to ensure consistency of content production. Facebook guidelines exist but are outdated.
Support for local community groups	Preventative	Adequate	MCCS	No		Process not documented in isolation but covered by many other staff roles, objectives etc.
Overall Control Ratings:		Adequate				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Remove Community Engagement Plan references, align to Council Community Engagement Policy	June 30 2025	MCCS	Completed. November 2025.	
Complete the review of the Social Media Posting Map	June 30 2026	MCCS	MCCS to begin drafting.	Overdue for completion due to prioritised workload, however low risk associated with this.

Compliance					Mar-26	
Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating	
Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.	Includes: • Local Government Act • Planning and Development Act • Health Act • Freedom of Information Act • Building Act.	Includes: • lack of staff training and awareness • high staff turnover • inadequate record keeping and electronic systems • ineffective policies and processes • lack of legal expertise.	Major	Unlikely	Moderate	
Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Audit and Risk Committee	Preventative	Inadequate	EMCS	Yes	Aug-24	Terms of Reference require updating along with appointment of independent chair in line with incoming legislative changes.
Compliance Calendar	Preventative	Adequate	EMCS	Yes	2023	Last updated in 2023 however significant changeover of internal corporate services team has occurred. Training and familiarization is required.
External audit	Detective	Effective	EMCS	Yes	N/A	Undertaken by Auditor General annually.
Financial Management Reviews	Detective	Adequate	CEO	Yes	2023	Financial Management Review undertaken in 2023.
Compliance Audit Return	Detective	Effective	EMCS	Yes	N/A	Completed annually in accordance with legislation.
Councillor/Staff Induction Process	Preventative	Adequate	HR	Yes	2025	Induction documentation is up to date. Induction components now implemented as part of Skytrust package.
Disability inclusion plan	Detective	Effective	MCCS	Yes	2025	Recently reviewed and included as part of Community Development Plan.
Tender and procurement process	Preventative	Effective	CEO	Yes	2024	Improvements made on the previous policy following guidance from Moore Australia post FMR.
DWER Waste Facility Licensing Requirements	Preventative	Adequate	Coordinator Infrastructure Administration	Yes	N/A	Waste Facility License is currently being renewed with DWER.
Three year Legislative review of compliance (Reg17)	Detective	Adequate	CEO	Yes	2023	Review conducted by Moore Australia in 2023.
Training in FOI Processes	Preventative	Inadequate	EMCS	No	N/A	There is currently a lack of trained staff to undertake FOI enquiries. Requests require oversight from CEO to complete.
Overall Control Ratings:		Adequate				
Current Actions	Due Date	Responsibility	Status of Actions		Comments	
Undertake staff training on statutory requirements for tender process and register.	30-Jun-25	CEO	Procurement training to be designed following the updates to the Purchasing and Tender policy.			
Distribute updated Local Panel of Suppliers information to staff.	30-Jun-25	EMI	Complete		Complete	
Develop a process to guide the utilisation of the Fines Enforcement Registry.	No date set	EMCS	Not currently prioritised, FER processes are generally managed by the Shire's debt collectors or lawyers.			
Provide staff training for Freedom of Information Processes	30-Jun-26	EMCS	No action to date. 2 Corporate Services staff should undertake training on processing applications.		To be scheduled.	

Document Management

Mar-26

Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.	Includes: • contact lists • procedural documents, personnel files, complaints or documents • applications, proposals, forms or documents • contracts.	Includes: • database/document corruption or loss • inadequate access and/or security levels • inadequate storage facilities • outdated record keeping practices.	Moderate	Unlikely	Moderate

Key Controls			Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Electronic records management system			Preventative	Adequate	EMCS	Yes	2022	The record keeping plan was last updated in 2022. Next review is due in 2027 as per the State Records Office. Coordinator of records currently digitising old building plans. Records training is required for multiple staff due to turnover impacts.
Document Disaster Recovery Plan			Recovery	Adequate	EMCS	Yes	2022	Current plan up to date.
Website content management			Preventative	Inadequate	MCCS and ES	No	N/A	No internal procedure or process to inform consistency in website content management. To be developed at next website refresh.
Document security (physical and electronic)			Preventative	Adequate	EMCS	Yes	2022	Updates to electronic access permissions completed in 2025. IT Supplier changeover has also improved security and compliance with Essential 8 protocols.
Ongoing document management training and education			Preventative	Inadequate	EMCS and Records Officer	No	N/A	No policy is in place which addresses training and upskilling staff in records management. This is undertaken by external consultant on an ad hoc basis.
Archive storage facility			Preventative	Adequate	EMCS and Coordinator of Records	No	N/A	Guidance surrounding archive storage facility procedure to be incorporated into record keeping policy.
Overall Control Ratings:				Adequate				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Develop procedures and checklist for website content management to ensure compliance with legislation. Website currently being updated.	30-Jun-26	MCCS and ES	Website refresh currently being scoped, new legislative requirements for contract registers etc to be incorporated.	Progress in website updates have been actioned. Documented processes to be developed following refresh with supplier.
Develop and deliver document management training modules.	31-Dec-25	EMCS	External training provider to be procured towards end of 2025.	Not completed due to ERP changeover.
Develop an archive storage facility procedure. Disposal authority update required, external consultants currently assisting.	31-Dec-26	Records Officer	Update the Shire's records policy with the correct procedure for the archiving of records at Depot archive storage facility.	Action deferred by 12 months due to staff turnover and ERP system change.

Employment Practices

Mar-26

Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure to effectively manage and lead human resources.	Includes: • breaching employee regulations, • discrimination, harassment and bullying, • key person dependencies without effective succession planning.	Includes: • leadership failures, • poor internal communication, • ineffective performance management processes, • limited staff availability - labour market conditions.	Moderate	Unlikely	Moderate

			Controls Assurance			
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Human Resource Framework	Preventative	Effective	HR	Yes	2025	Comprehensive suite of HR internal employee policies and procedures.
Employee Assistance Program	Recovery	Adequate	HR	No	N/A	Supported by EAP through LGIS although model continues to be reduced in terms of scope and ease of access.
Recruitment and selection processes	Preventative	Effective	HR	Yes	2021	Comprehensive suite of HR internal employee policies and procedures.
Ongoing staff training and education program	Preventative	Adequate	HR/WHS	No	N/A	Currently, staff work with their managers to identify training opportunities. New workforce plan sets targets for professional development expenditure.
Performance Review Process	Detective	Adequate	HR	Yes	2021	Comprehensive suite of HR internal employee policies and procedures.
Probation checklist	Detective	Effective	HR	Yes	2025	Updated and now supported by new Onboarding Plans.
Exit interview and process	Recovery	Effective	HR	Yes	2021	Comprehensive suite of HR internal employee policies and procedures.
Addressing contemporary workplace risks - Psychosocial Hazards, difficult customers.	Preventative	Inadequate	HR	No	N/A	Training in modern workplace hazards required to adequately plan for and address new risk areas.
Staff Housing Strategy	Preventative	Inadequate	CEO / EMDS	No	N/A	The current housing shortage is impacting existing and potential staff members limiting the HR capacity of the Shire.
Workforce planning	Preventative	Adequate	CEO	Yes	2024	Draft complete. Council workshop undertaken at November OCM.
Overall Control Ratings:		Adequate				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Finalise Workforce Plan - 2025 - 2030.	30-Jun-25	CEO	Complete.	Complete.
Undertake employee satisfaction and culture survey. (Subject to budget provision).	30-Dec-25	HR	HR to undertake survey when resources are provided in annual budget.	Item deferred due to competing priorities.
Develop a Housing Strategy	30-Dec-26	EMDS	A staff housing strategy should be incorporated in the Shire's overall housing strategy.	Housing Strategy to be completed in 25/26 Financial Year.
Coordinate training for contemporary workplace risks - psychosocial hazards, difficult customers.	30-Dec-26	HR	"Verbal Judo" training recently undertaken by frontline staff members.	

Environment					Mar-26
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Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Inadequate prevention, identification, enforcement and management of environmental issues.	Includes: • lack of adequate planning and management of coastal erosion issues, • failure to identify and effectively manage contaminated sites, • illegal dumping and clearing.	Includes: • inadequate management of landfill sites, • inadequate local laws and planning schemes, • inadequate reporting and oversight frameworks, • competing land use.	Major	Possible	High

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Environmental management compliance (Strategic)	Preventative	Adequate	EMDS	Yes	LPF RoR 2023	Local Planning Framework (LPF) Report of Review (RoR) adopted by Council in November 2023 and accepted by WAPC in February 2024. Local Planning Scheme Review will include recommendations from Local Planning Strategy 2020, followed by Local Planning Policy review. LPF provides framework for management of development impact.
Environmental management compliance (Regulation)	Preventative	Adequate	MDP, PEHO	Yes	Status Report to Council monthly, CRMS	Complaints re. unlawful development, i.e. clearing, sand drift, contamination etc. addressed by responsible officers as complaint received. Compliance Policy adopted by Council in June 2024.
Landfill/waste transfer station management	Preventative	Adequate	Coordinator Infrastructure Administration	No	N/A	Jurien landfill is regularly audited by DWER. Compliance operations are managed by experienced staff member. Secondary sites are contracted out with the exception of Carvantes transfer station. No policies and procedures have been documented. New licensing currently underway requiring installation of water monitoring bores.
Support and work with environmental & land care groups	Preventative	Adequate	Various staff members	No	N/A	Ongoing partnerships with local land care groups in place. Environmental grant is also in place which supports environmental and landcare groups.
Street litter collection	Preventative	Adequate	Coordinator Infrastructure Administration	No	N/A	Regular street collections required given windy environment. Documenting the process considered a low priority.
Weed control (use of Glyphosate/alternative treatments)	Preventative	Adequate	EMI	Yes	2016 (SDS), 2025 (SWMS)	Safety Data sheets provide safety guidance for herbicide use. Safework method also in place.
Coastal Hazard Risk Management Adaptation Plan (CHRMAP)	Preventative	Adequate	MDP	Yes	CHRMAP 2019, CAI 2023	Carvantes and Jurien Bay are at risk of coastal erosion and inundation. Shire adopted a CHRMAP in 2019 and endorsed a Coastal Adaptation Investigation (CAI) in 2023 in accordance with SPP 2.6 - State Coastal Planning Policy and supporting guideline documents. Both documents provide a plan for implementation of recommended coastal adaptation options to 2110. Ongoing Coastal monitoring implemented.
Coastal access management (Coastal Tracks Masterplan & Implementation)	Preventative	Adequate	CEP	Yes	N/A	Masterplan Completed. Project now moving to implementation stage.
Bushfire Risk Management Plan	Preventative	Effective	MOCS	Yes	2025	Bushfire Risk Management Plan up to date and endorsed by OBRM.
Overall Control Ratings:		Adequate				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Ensure that waste facility licenses are up to date and complied with. Develop policies and procedures to support the operations of landfill and waste sites within the Shire.	30-Jun-25	EMI, CIS, MOCS	Ongoing activities in place to improve landfill operations, planning and compliance. GHD currently engaged to facilitate activities at Jurien Bay landfill site. Initiatives such as the EcoBatt Li-Ion collection, E-waste recycling and Hazardous Waste collection facilities at JB Tip expected to be advertised and effective by early 2026	Work to date has focussed on updating licensing and gaining approval for the use of the new landfill cell. GHD currently assisting with DWER processes.
Complete LPF Review (Local Planning Scheme and Policy review)	LPS - 2025, LPP - 2026	EMDS, MDP	Report of Review completed. Local Planning Scheme (LPS) review underway. Local Planning Policy (LPP) review to commence subsequently.	Underway
Complete Coastal Tracks Masterplan	30-Jun-25	CEP	Complete	Complete
Coastal Tracks Masterplan Implementation	30-Jun-26	CEP	Workplan development to commence July 2025.	Underway

External Theft and Fraud

Mar-26

Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Loss of funds, assets, data or unauthorised access by external parties, through any means, for the purposes of fraud, malicious damage and theft.	Includes: • benefit or gain by deceit, • hacking, deleting, breaking or reducing the integrity or performance of systems, • stealing of data, assets or information..	Includes: • inadequate security of equipment, supplies and cash, • cyber crime, • lack of supervision, • collusion with internal staff.	Moderate	Unlikely	Moderate

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Building security access controls (keys, proxy card, monitored-alarms, CCTV, keypad access)	Preventative	Adequate	PPBO	No	2025	Electronic access and CCTV systems recently renewed for administration building.
Accounts Payable Process	Preventative	Adequate	Accountant	Yes	2025	New Vendor payments procedure developed which outlines appropriate verification and segregation of duties processes.
Record of assets	Recovery	Adequate	Accountant	Yes	2025	Fixed Asset Register up to date and process is documented in Accountant's manual. Portable and attractive register outdated and procedure requires updating.
Cash handling	Preventative	Adequate	Accountant	Yes	2026	Cash handling systems overhaul completed in January 2026.
Depot security access controls	Preventative	Adequate	EMI	No	N/A	Controls for depot security access are in place but not documented i.e. automatic gates used at the Jurien Depot, CCTV, manual locking at the Dandaragan depot, portable and attractive goods locked up in secure spaces.
Security patrols	Preventative	Adequate	EMC	No	N/A	Ad hoc security patrols provided by Ranger services within operational hours.
IT Security	Preventative	Adequate	EMCS	Yes	2025	Security arrangements have recently been implemented by new IT Supplier in accordance with Essential 8 requirements.
Contractor/Visitor Sign In	Preventative	Inadequate	PPBO	No	N/A	While a visitor sign in book is utilised, a formal process is not documented for when visitors and contractors visit the Shire. The risks associated with visitors are mitigated by site
Overall Control Ratings:		Adequate				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Update the Portable and Attractive Assets register and associated procedures.	30-Jun-25	EMCS	Assistant Accountant to continue digitisation of the register in January 2026.	Works still underway due to competing workloads.
Develop a documented risk assessment for the arrival and escorting of visitors. Make determinations on when sign-in "must" be used.	30-Jun-25	MDP	No progress to date due to competing priorities.	Overdue, however overall risk impact is low given current practices.

Management of Facilities, Venues and Events

Mar-26

Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Failure to effectively manage the day to day operations of facilities, venues and events.	Includes: • poor crowd control, • ineffective signage, • booking issues, • inadequate oversight of provision of peripheral services (e.g. cleaning and maintenance).	Includes: • double bookings, • illegal and/or excessive alcohol consumption, • difficulty accessing facilities and venues, • failed chemical/health requirements.	Major	Unlikely	High

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Booking Systems	Preventative	Effective	MCCS	Yes	2024	SpacetoCo currently hosting all Shire based online bookings. Community Recreation facility bookings are managed by community groups.
External Event Management Program	Preventative and Detective	Adequate	MCCS	No	N/A	Community members are required to complete a public application form which is then reviewed. No documented process to guide decision making however the form provides necessary information to mitigate risks.
Internal Event Management Program	Preventative and Detective	Adequate	MCCS	Yes	2024	Staff required to fill out a project plan for event management which includes outlining risk and mitigation strategies.
Insurance for loss	Recovery	Adequate	MCCS	No	N/A	Insurance policies regularly reviewed and implemented. No set policy on when insurance policies are reviewed.
Ongoing management and inspection of high risk public assets - e.g. Jurien Jetty, pontoons. Implement key risk treatments.	Preventative and Detective	Inadequate	MOCS	Yes	2025	Jetty Risk Assessment and Condition Report recently completed. New risk treatments to be completed.
Lease agreements for Shire facilities	Preventative	Adequate	MCCS/CDO	Yes	2024	Lease template used to guide establishment of leases for Shire facilities. Lease register tracks expiry date of leases and has recently been updated.
Overall Control Ratings:		Adequate				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Maintain an up to date leases register and monitor annual lease obligations and CPI increases.	31-Dec-24	Assistant Accountant	Complete.	Complete
Maintain regular risk assessment and condition reports for the Jurien Bay Jetty and pontoon. Implement risk treatments to improve public safety.	30-Nov-25	MOCS	Complete.	Complete

IT, Communication Systems and Infrastructure

Mar-26

Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Instability, degradation of performance, or failure of IT, communication systems and infrastructure causing the inability to continue business activities and provide services to the community.	Includes failures or disruptions caused by: • hardware or software, • networks, • failure of IT vendors.	Includes: • power outage onsite at service provider, • non-renewal of licenses, • outdated hardware or software, • cyber crime and viruses.	Moderate	Possible	Moderate

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
IT security access protocols and infrastructure security	Preventative	Adequate	EMCS / EMI	Yes	2024	New IT Supplier has implemented a range of security and hardware improvements to address security risks and Essential 8 compliance requirements.
Data back-up systems	Recovery	Adequate	EMCS / EMI	No	N/A	Automated system function with failure reporting. Systems are cloud based to avoid local site failures.
Vendor support program	Preventative	Adequate	EMCS / EMI	Yes	2023	New IT supplier in place. Performing significantly better than previous.
Communications Infrastructure	Preventative	Adequate	EMCS / EMI	Yes	2023	Effective systems currently in place.
IT Disaster Recovery Plan	Recovery	Inadequate	EMCS / EMI	No	N/A	A records disaster management plan exists but there is not IT disaster recovery plan in place which will rely on external IT support to be engaged promptly in the event of major incident. .
Performance monitoring	Detective	Adequate	EMCS	No	N/A	Monitored externally by IT Supplier.
Backup Power Services	Recovery	Adequate	EMCS	No	N/A	Limited backup power services in place. Cloud services minimises risk. MOCS is currently investigating opportunities to implement plug-in generator systems to support emergency response.
Overall Control Ratings:		Adequate				

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Instruct IT providers to complete an IT Disaster Recovery Plan	30-Jun-26	EMCS / EMI	To be assigned to Avantgarde to complete.	This has been considered previously, however the immediate action following a major incident will be the engagement of the external supplier to provide continuity of access to the remotely hosted server environments.
Ensure completion of Essential 8 Implementation with Avantgarde	31-Dec-25	EMI	Complete - IT Supplier transition complete.	

Misconduct						Nov-25
Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating	
Intentional activities in excess of authority granted to an employee which disregard endorsed policies, procedures or delegated authority	Includes instances of: • relevant authorisations not obtained, • distributing confidential information, • theft, • inappropriate use of plant, equipment of machinery.	Includes: • delegated authority process inadequately implemented, • inadequate training of cod of conduct, • lack of internal checks, • collusion between internal and external parties.	Moderate	Unlikely	Moderate	
Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Induction Process (Code of Conduct)	Preventative	Adequate	HR	Yes	2025	All new staff and councillors are provided with the Code of Conduct as part of their induction and are required to sign and confirm receipt and agreement.
IT Security Access	Preventative	Adequate	EMCS / EMI	No	N/A	Staff required to have password for logon to their computers and have an authentication application to access their account externally. Managed by Bridged as part of the services delivered.
Segregation of Duties	Preventative	Adequate	EMCS	Yes	Ongoing	Segregation of duties is outlined in various Shire policies including the cash handling policy. SoD is externally audited and reviewed by Auditor General.
Authorisation control - Authority	Preventative	Adequate	HR	Yes	2024	Delegations register endorsed by Council in February 2025. Register reviewed, updated and presented to Council annually.
Cash handling management	Preventative	Effective	EMCS	Yes	2024	New cash handling procedure drafted. Cash handling has also been further enhanced by the removal of cash from the Sandy Cape bookings process.
Purchasing card management	Preventative	Effective	EMCS	Yes	2024	New purchasing card policy endorsed by Council June 2024.
Asset Stocktakes/Stock Control	Detective	Adequate	Relevant managers	No	N/A	No stocktake policy document. Each business area coordinate stocktakes i.e. library annually, as deemed necessary.
Tender and procurement process	Preventative	Adequate	CEO	Yes	2024	Purchasing and tender policy is well documented. Purchasing is supported with external agents in complex procurement.
Working with children checks	Preventative	Inadequate	MCCS	No	N/A	No formal process for identifying when WWCC are required. Generally considered a part of event approval process, relying on staff expertise to make a determination on whether one is needed or not.
Social media policy	Preventative	Adequate	HR	Yes	2024	All new staff are provided with the Social Media policy as part of their induction and are required to sign and confirm receipt and agreement.
Overall Control Ratings:		Adequate				
Current Actions	Due Date	Responsibility	Status of Actions	Comments		
Develop a process to guide WWCC request process.	30-Jun-25	MCCS	MCCS working on the process.	No action to date due to competing priorities. WWCC implemented as determined necessary by management.		
Formalise a stocktake policy/procedure.	30-Jun-25	EMI & EMCS	Discussions to begin in new financial year.	No action to date due to competing priorities and low levels of stock value.		

Safety and Security Practices

Nov-25

Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Non-compliance with the Work Health and Safety Act 2020, associated regulations and standards.	Includes the inability to ensure the physical security requirements of staff, contractors and visitors.	Includes: • lack of appropriate PPE/equipment, • inadequate security measures in place for buildings, depots and other places of work, • poor storage and use of dangerous goods, • inadequate or unsafe modifications to plant and equipment.	Major	Possible	High

Controls Assurance

Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Contractor inductions	Preventative	Adequate	WHS Officer	Yes	2024	Contractor Induction Checklist reviewed 2024 and in new Skytrust system
Employee Induction	Preventative	Adequate	WHS Officer	Yes	2024	Employee Induction Checklist reviewed 2024 and in new Skytrust system
Internal Emergency Management Framework	Preventative	Adequate	MOCS	Yes	2021	Local Emergency Management Arrangements document signed off in 2021. Document review date is 15 March 2026. Includes an evacuation plan, recovery plan and communications plan.
WHS Committee	Preventative	Adequate	CEO	No	N/A	Safety Working Group scheduled to meet regularly however was impacted by staff turnover and lack of workforce nominations to the SWG. New WHS officer has recently undertaken HSR training.
Asbestos Register and Procedures	Preventative/Detective	Effective	WHS Officer/PEHO	Yes	2023	Landfill Asbestos Register maintained. Asbestos Management Plan last updated in 2023 which outlines the Shire's policy and responsibilities
Drug and Alcohol usage, fitness for work checks	Preventative	Effective	HR	Yes	2020	Fitness for Work procedure outlines the Shire's zero tolerance approach.
Duress alarm	Recovery	Adequate	WHS Officer	No	N/A	Duress alarm at the administration centre has been removed. 2 receptionists now staff the front counter providing opportunity for help requests.
Incident and hazard reporting	Detective	Adequate	WHS Officer	Yes	Ongoing	Incident/Hazard reporting and investigation procedure exists. Requires ongoing review to ensure it remains current and appropriate.
Hazardous substances and dangerous goods registers	Detective	Inadequate	WHS Officer	No	N/A	Registers are maintained on site however recent inspections located some chemicals without MSDS.
LGIS WHS / Safety Audit /Workplace inspections	Detective	Adequate	WHS Officer	No	N/A	Regular inspections conducted by internal staff member, HSR, and LGISWA.
Pre-start plant and light vehicle inspections	Preventative	Adequate	WHS Officer	Yes	Ongoing	Prestart Plant and Depot vehicles are captured in the Skytrust system.

Overall Control Ratings:

Adequate

Current Actions	Due Date	Responsibility	Status of Actions	Comments
Review Local Emergency Management Arrangements document and update if required.	30-Jun-25	Emergency Management Coordinator	Work commenced	
Ensure that hazards and incident reports are recorded in Skytrust and addressed by appropriate levels of management in a timely manner.	Ongoing	WHS Officer	Complete as part of Skytrust.	<i>Complete</i>
Ensure hazardous substances safety data sheets and dangerous goods registers exist at all workplaces within the Shire. Confirm this is now covered by Skytrust.	30-Jun-25	WHS Officer	Work commenced	<i>Commenced upload of safety data sheets into Skytrust. Will be completed as part of LGIS 3 Steps to Safety Service Agreement</i>

Supplier and Contract Management

Mar-26

Key Risk	Scope	Potential Causes	Measure of Consequence	Measure of Likelihood	Overall Risk Rating
Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations.	Includes: • supply issues, • concentration issues, and • vendor sustainability.	Includes: • insufficient funding, • inadequate tendering process, • lack of planning, and • ineffective monitoring of deliverables.	Moderate	Possible	Moderate

Controls Assurance						
Key Controls	Type	Control Rating	Control Owner	Control is documented?	Control review last conducted?	Comments
Procurement Management	Preventative	Effective	EMCS	Yes	2022	Procurement policies and procedures exist to support the Shire's procurement including 1.1 C1-PAT01. Policy is due for review.
Contract Management	Preventative	Adequate	Assistant Accountant	No	N/A	Lease and contracts register recently updated and maintained by assistant accountant.
Supervision of contractors onsite	Detective	Adequate	EMI/Various	No	N/A	Supervision on building projects is generally completed Post works rather than supervising contractors directly. Supervision on Civil Works is carried out by team leaders. No formal process considered necessary.

Overall Control Ratings:	Adequate
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Current Actions	Due Date	Responsibility	Status of Actions	Comments
Update Purchasing Policy	30-Jun-26	EMCS	Policy review forecast in 2026.	
Ensure that leases and contracts register is maintained and updated.	31-Dec-24	Assistant Accountant	Complete	Latest update completed in 2025 by Assistant Accountant.