



Shire of Northam  
*Heritage, Commerce and Lifestyle*

# **Shire of Northam**

## **Minutes**

### **Audit & Risk Management Committee**

**22 April 2024**



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## **1 DECLARATION OF OPENING**

The Presiding Member, Cr A J Mencshelyi, declared the meeting open at 5:30 pm.

## **2 ACKNOWLEDGEMENT OF COUNTRY**

The Presiding Member, Cr A J Mencshelyi, acknowledged the Traditional Owners of the land on which we meet, the Ballardong and Whadjuk people of the Nyoongar nation and paid our respects to Elders, past present and emerging.

## **3 ATTENDANCE**

### **3.1 ATTENDEES**

#### **Committee**

Presiding Member	A J Mencshelyi
Shire President	C R Antonio
Councillors	H J Appleton
	M I Girak

#### **Staff:**

Chief Executive Officer	D J Terelinck
Executive Manager Corporate Services	C J Young
Business Solutions Coordinator	K Sarma
Governance Coordinator	B J Hadlow
Governance Officer	T P Van Beek

#### **Other:**

Assistant Director, OAG (via Teams)	D Delvalle
Audit Director, Dry Kirkness	R Hall

### **3.2 APOLOGIES**

Nil.

### **3.3 APPROVED LEAVE OF ABSENCE**

Nil.

### **3.4 ABSENT**

#### **Committee:**

Councillor	M P Ryan
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#### **4 DISCLOSURE OF INTERESTS**

Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.

As defined in section 5.60A of the Local Government Act 1995, a **financial interest** occurs where a Councillor / Committee Member, or a person with whom the Councillor / Committee Member is closely associated, has a direct or indirect financial interest in the matter. That is, the person stands to make a financial gain or loss from the decision, either now or at some time in the future.

As defined in section 5.61 of the Local Government Act 1995, an **indirect financial interest** includes a reference to a financial relationship between that person and another person who requires a Local Government decision in relation to the matter.

As defined in section 5.60B of the Local Government Act 1995, a person has a **proximity interest** in a matter if the matter concerns a proposed change to a planning scheme affecting land that adjoins the person's land; or a proposed change to the zoning or use of land that adjoins the person's land; or a proposed development (as defined in section 5.63(5)) of land that adjoins the person's land.

As defined in clause 22 of the Local Government (Model Code of Conduct) Regulations 2021, an **impartiality interest** means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

Nil.

**5 CONFIRMATION OF MINUTES**

**5.1 CONFIRMATION OF MINUTES FROM THE AUDIT AND RISK MANAGEMENT  
COMMITTEE MEETING HELD 29 FEBRUARY 2024**

**RECOMMENDATION / COMMITTEE DECISION**

**Minute No: AU.287**

**Moved: Cr H J Appleton**

**Seconded: President C R Antonio**

**That the minutes of the Audit and Risk Management Committee Meeting held on 29 February 2024 be confirmed as a true and correct record of that meeting.**

**CARRIED 4/0**

**For:** Cr A J Mencshelyi, President C R Antonio, Cr H J Appleton and Cr M I Girak

**Against:** Nil

## 6 COMMITTEE REPORTS

### 6.1 Audit Entrance Meeting

<b>File Reference:</b>	8.2.7.5
<b>Reporting Officer:</b>	Colin Young (Executive Manager Corporate Services)
<b>Responsible Officer:</b>	Debbie Terelinck (Chief Executive Officer)
<b>Officer Declaration of Interest:</b>	Nil
<b>Voting Requirement:</b>	Simple Majority
<b>Press release to be issued:</b>	No

#### BRIEF

Dry Kirkness was appointed as the nominated auditors by the Office of the Auditor General (OAG) for the Shire of Northam for a period of three years and this has been extended for an additional year 2024/25. As part of the audit procedures, an audit entrance meeting is required.

#### ATTACHMENTS

1. Shire of Northam Audit Entrance Meeting Agenda 2024 [**6.1.1** - 1 page]
2. Audit Timetable 2024 Shire of Northam [**6.1.2** - 2 pages]
3. Shire of Northam Planning Summary 2024 Final [**6.1.3** - 20 pages]

#### A. BACKGROUND / DETAILS

Nil.

#### B. CONSIDERATIONS

##### **B.1 Strategic Community / Corporate Business Plan**

Performance Area: Performance, Outcome 12: Excellence in organisational performance and customer service.

Objective 12.1: Maintain a high standard of corporate governance and financial management.

Priority Action: Nil.

##### **B.2 Financial / Resource Implications**

Staffing resources are required for the Shire to carry out the requirements of the audit.

##### **B.3 Legislative Compliance**

Local Government Act 1995 and relevant subsidiary legislation.  
 Local Government (Audit) Regulations 1996

**B.4 Policy Implications**

N/A

**B.5 Stakeholder Engagement / Consultation**

N/A

**B.6 Risk Implications**

Refer to Risk Matrix [here](#).

<b>Risk Category</b>	<b>Description</b>	<b>Rating (likelihood x consequence)</b>	<b>Mitigation Action</b>
Financial	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil
Reputation	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

**B.7 Natural Environment Considerations**

Nil.

**C. OFFICER'S COMMENT**

David Delvalle from the Office of Auditor General and Robert Hall from Dry Kirkness will be carrying out the audit on behalf of the OAG. They will give an overview of the Audit Planning Summary, the proposed timeline and brief the Committee on:

1. Audit approach
2. Business operations
3. Significant risk and audit focus areas identified
4. Audit emphasis and significant account balances
5. Compliance with Laws and regulations
6. Going concern
7. Accounting policies
8. Internal audit
9. Management representation letter



10. Related parties/ entities
11. Reporting protocols
12. Specific audit requirements
13. Audit Team
14. Audit timetable
15. Other audit activities.

**RECOMMENDATION / COMMITTEE DECISION**

**Minute No: AU.288**

**Moved: President C R Antonio**

**Seconded: Cr M I Girak**

**That the Audit & Risk Management Committee endorses the following recommendation being presented to Council:**

- 1. That Council NOTES the information provided in Attachment 6.1.1.**

**CARRIED 4/0**

**For:** Cr A J Mencshelyi, President C R Antonio, Cr H J Appleton and Cr M I Girak

**Against:** Nil

*Mr D Delvalle joined the meeting via teams at 5:45pm, after various technical difficulties.*

It was noted that the attendance list on the first page of Attachment 6.1.1 will need to be corrected to reflect only the attendees of the Audit & Risk Management Committee meeting.

Discussion:

Mr D Delvalle opened the Audit Entrance item and handed over to Mr R Hall to provide further information on the Planning Summary document provided in the attachments.

Mr R Hall provided a summary of the Planning Summary document and touched on:

- the responsibility of the Council and CEO
- key areas of focus this year, including; IT, procurement, staff reimbursements and turn over, joint arrangements and related party disclosures.

- expected findings, relating to a change in management and documents not being reviewed or signed off.
- audit timetable and important dates.
  - audit entrance meeting - 22 April 2024 (today)
  - interim audit - 29 April to 02 May 2024 (on-site)
  - final audit visit - 21 October to 24 October 2024 (on-site)
  - return to OAG - 13 November 2024
  - audit exit meeting - 28 November 2024

Clarification was sought in relation to:

Do you expect that the Chart of Accounts transition to have a negative impact on the audit?

*Mr R Hall advised that it is not expected to have a significant impact on the audit.*

Discussion:

Mr R Hall handed back over the Mr D Devalle for final comment on the audit process.

*Mr D Delvalle signed out of the meeting at 6:20pm.*

*Mr R Hall and Executive Manager Corporate Services, C Young, left the meeting at 6:20pm.*

*The Executive Manager Corporate Services, C Young, returned to the meeting at 6:20pm.*



**CLIENT NAME: SHIRE OF NORTHAM  
YEAR END: 30 JUNE 2024  
FINANCIAL AUDIT ENTRANCE MEETING AGENDA**

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Date of Meeting: 22 April 2024  
 Time: 5.30PM  
 Location: 395 Fitzgerald Street, Northam WA 6401 / Video/teleconference  
 Attendees: Cr Chris Antonio (Shire President)  
 Cr A J (Attila) Mencshelyi (Deputy Shire President)  
 Cr M P (Michael) Ryan  
 Cr J E G Williams  
 Cr D A (Des) Hughes  
 Cr L C (Lisa) Biglin  
 Cr C M (Chris) Poulton  
 Cr M I (Maria) Girak  
 Cr H (Hayden) Appleton  
 Mrs Debbie Terelinck (CEO)  
 Mr Colin Young (Executive Manager Corporate Services)  
 David Delvalle (Assistant Director, OAG)  
 Robert Hall (Dry Kirkness Audit Director)

**DISCUSSION POINTS**

1.	<b>OUR AUDIT APPROACH</b>
2.	<b>BUSINESS OPERATIONS</b>
3.	<b>SIGNIFICANT RISKS AND AUDIT FOCUS AREAS IDENTIFIED</b> <ul style="list-style-type: none"> <li>• SEE PAGE 9 OF PLANNING SUMMARY</li> </ul>
4.	<b>SIGNIFICANT ASSETS ACQUIRED AND DISPOSED</b>
5.	<b>COMPLIANCE WITH LAWS AND REGULATIONS</b>
6.	<b>CHANGES IN ACCOUNTING POLICIES</b>
7.	<b>RELATED PARTIES / ENTITIES</b>
8.	<b>REPORTING PROTOCOLS</b> <ul style="list-style-type: none"> <li>• SIGNIFICANT ISSUES IDENTIFIED DURING THE AUDIT</li> <li>• INTERIM MANAGEMENT LETTER</li> <li>• FINAL MANAGEMENT LETTER</li> </ul>
9.	<b>AUDIT TEAM</b>
10.	<b>AUDIT TIMETABLE</b>



AUDIT SON:	Shire of Northam		
AUDIT AREA:	Audit timetable		
PREPARED BY:	DK	DATE:	17/04/2024

Our audit timetable for the financial year ended 30 June 2024 is as follows:

Key area	Target date	Person responsible
<b>Audit Planning</b>		
Send list of requirements for planning	18 March 2024	DK
Planning information provided to audit	5 April 2024	SON
Audit Planning and Risk Assessment	22 April 2024	DK
Planning document to OAG for review	12 April 2024	DK
Entrance meeting document provide to SON for agenda	12 April 2024	DK
Audit Entrance Meeting with Audit Committee Meeting	22 April 2024	DK, OAG
<b>Interim Audit</b>		
Send list of requirements for Interim	3 April 2024	DK
Reconciled financial information ready for audit (up to 31 March 2024) Interim Information provided	18 April 2024	SON
Interim Audit selections to SON	19 April 2024	DK
Information and sample ready for audit	29 April 2024	DK
Interim Audit visit	29 April - 3 May 2024	DK & SON
DK Manager Review	13 May 2024	DK
DK Director Review	20 May 2024	DK
OAG Review	30 May 2024	OAG
Issue of Interim Management Letter, if any (upon receipt of management comments)	7 June 2024	OAG
<b>Final Audit</b>		
Bank confirmation letters	1 July 2024	DK & SON
Final audit list of requirements to SON	13 September 2024	DK
Reconciled financial information ready for audit - Trial Balance - Balance Sheet Reconciliations Provide information requested by audit	4 October 2024	SON
Draft Financial Report provided to audit	30 September 2024	SON
Audit selections to SON	11 October 2024	DK
Information and sample ready for audit	21 October 2024	SON
Audit fieldwork visit	21- 25 October 2024	DK & SON
DK Manager Review	30 October 2024	DK
DK Director Review	6 November 2024	DK
File presented to OAG for review	13 November 2024	OAG



AUDIT SON:	Shire of Northam		
AUDIT AREA:	Audit timetable		
PREPARED BY:	DK	DATE:	17/04/2024

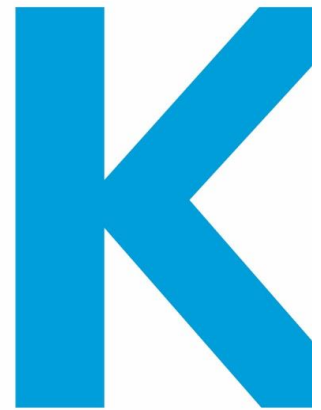
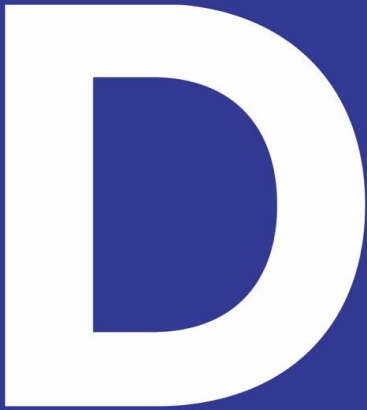
Key area	Target date	Person responsible
<b>Financial Report</b>		
Draft Audited Financial Report to SON with OAG comments	18 November 2024	DK & SON
Draft Audited Financial Report ready for Internal Agenda - Review	22 November 2024	DK & SON
Approval by the CEO <ul style="list-style-type: none"> <li>Draft Annual Financial Report</li> <li>Management Representation Letter</li> </ul>	29 November 2024	SON
Final package to OAG for signing	29 November 2024	DK
<b>Completion and Exit</b>		
Meeting with Audit Committee or (Audit Exit Meeting)	29 November 2024	DK & SON & OAG
Issue of Auditor's Report	By 6 December 2024	OAG
Council Meeting to adopt AFR	TBC	SON

**Key:**

SON = Shire of Northam

DK = Dry Kirkness (Audit) Pty Ltd (Robert Hall (Director) and Team)

OAG = Office of the Auditor General representative (David Delvalle (Assistant Director))



**DRY** / **KIRKNESS**

**Shire of Northam**

Audit Planning Summary for the year  
ended 30 June 2024

Accounting / Audit & Assurance /  
Bookkeeping / Self-Managed  
Superannuation Funds



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# THE PLANNING SUMMARY

This Summary of our Audit Plan explains our approach to the audit of the annual financial report.

In particular, this Summary includes:

1. Introduction
2. Our Audit Approach
3. Business Operations
4. Significant Risks and Audit Focus Areas
5. Audit Emphasis and Significant Account Balances
6. Compliance with Laws and Regulations
7. Going Concern
8. Accounting Policies
9. Internal Audit
10. Management Representation Letter
11. Related Parties
12. Reporting Protocols
13. Specific Audit Requirements
14. Your Audit Team
15. Proposed Audit Schedule
16. Other Audit Activities

If there are any matters in the Planning Summary that you would like clarified, please do not hesitate to contact us.

There may be areas where you would like us to increase the audit focus. We would be pleased to discuss these to determine the most efficient and effective approach to performing this work.





# INTRODUCTION

## Auditor General

Following proclamation of the Local Government Amendment (Auditing) Act 2017, the Auditor General is responsible for the annual financial report audit of Western Australian Local Governments.

The Act allows the Auditor General to appoint contract audit firms to carry out the audit on their behalf.

## Contractor Appointment – Dry Kirkness (Audit) Pty Ltd ("DK")

DK has been contracted by the Auditor General to perform the Shire of Northam's financial report audit on the Auditor General's behalf for the year ending 30 June 2024.

Our audit procedures will be conducted under the direction of the Auditor General, who will retain responsibility for forming the audit opinion and issuing the audit report to the Shire of Northam.

DK is required to report any matter to the Auditor General, which may affect the Auditor General's responsibilities under the Auditor General Act 2006.

## Responsibility of the Council and the CEO

It is important to note that:

1. Under the *Local Government Act 1995* and associated regulations, the Council and the CEO are responsible for keeping proper accounts and records, maintaining effective internal controls, preparing the annual financial report, and complying with the Local Government Act and Regulations, and other legislative requirements.
2. Under the *Local Government Act 1995* and associated regulations, the Council and the CEO have responsibility for maintaining internal controls that prevent or detect fraud or error and to ensure regulatory compliance. The Audit and Risk Committee and the Auditor General should be informed by management of any fraud or material errors. During the audit we will make enquiries of management about their process for identifying and responding to the risks of fraud, including management override. It should be noted that our audit is not designed to detect fraud however, should instances of fraud come to our attention, we will report them to you.
3. The Council and CEO are responsible for ensuring the accuracy and fair presentation of all information in its annual report, and that it is consistent with the audited annual financial statements. We do not provide assurance over your annual report.
4. An audit does not guarantee that every amount and disclosure in the annual financial report is error free. Also, an audit does not examine all evidence and every transaction. However, our audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the annual financial report.



Our audit is conducted in accordance with Australian Auditing Standards. Our aim is to provide reasonable assurance whether the annual financial report is free of material misstatement, whether due to fraud or error. We perform audit procedures to assess whether, in all material respects, the annual financial report is presented fairly in accordance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

The nature of the audit is influenced by factors such as:

- the use of professional judgement
- selective testing
- the inherent limitations of internal controls
- the availability of persuasive rather than conclusive evidence.

As a result, an audit cannot guarantee that all material misstatements will be detected. We examine, on a test basis, information to provide evidence supporting the amounts and disclosures in the annual financial report and assess the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by management.

#### **Conflicts of Interest**

We confirm we have completed our independence evaluation and are satisfied we do not have any actual or perceived conflicts of interest in completing the annual audit of the Shire of Northam on behalf of the Auditor General.

#### **Audit Approach**

DK's approach is designed to:

- Focus on key risks and financial areas
- Add value to your business by providing constructive ideas for improving internal controls and on-going business systems.

The partner-led assurance service team is committed to meeting specific business needs by:

- Working closely with you to get to know the business whilst maintaining independence
- Using the latest computerised systems and audit techniques
- Conducting an in-depth review of financial records to enable identification of key areas where additional support and attention will improve the business.

The audit will meet the statutory requirements under the Local Government Act 1995 and Regulations and will be carried out in accordance with the Australian Auditing Standards.



**We will carry out such work as is necessary to form an opinion as to whether the annual financial report of the Shire is:**

- i) based on proper accounts and records
- ii) presents fairly, in all material respects, the results of the operations of the Council for the year ended 30 June 2024 and its financial position at the end of that period
- iii) in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

The attendance of at least one meeting per year of the Council's audit and risk committee by a member of our audit team will be carried out if required.

The audit team will visit the Council's offices during each stage of the audit and the engagement partner will be available for subsequent meetings at the Council's request.



# OUR AUDIT APPROACH

Our audit approach comprises the following steps:

01	Pre-engagement activities	<ul style="list-style-type: none"> <li>+ Legislative requirements of independence</li> </ul>
02	Risk assessment procedures	<ul style="list-style-type: none"> <li>+ Discussions with the management team and members of the audit and risk management committee</li> <li>+ Review of key accounting systems and operations</li> <li>+ Understand and evaluate control environment</li> <li>+ Identify and assess risk</li> <li>+ Identify significant accounts</li> <li>+ Develop procedures to address risk and significant accounts</li> </ul>
03	Audit procedures	<ul style="list-style-type: none"> <li>+ Assess reliance on controls</li> <li>+ Perform tests of control, analytical review procedures and tests of detail at transaction level</li> </ul>
04	Completion and review	<ul style="list-style-type: none"> <li>+ Completion procedures</li> <li>+ Evaluation of audit evidence</li> <li>+ Review format of the financial report</li> <li>+ Verify balances and disclosures in the financial report, including the notes</li> </ul>
05	Reporting and communication	<ul style="list-style-type: none"> <li>+ Form an opinion and provide opinion to OAG</li> <li>+ Report to management and OAG</li> <li>+ OAG issue their opinion</li> </ul>



Our audit approach involves assessing your overall control environment and understanding key business processes/cycles and internal controls relevant to the audit.

The level of testing will be dependent on our assessment of the risk in each business cycle.

The extent of our reliance on controls, together with the materiality level, determines the nature and extent of our audit procedures to verify individual account balances.

Our audit will be split into two components as follows:

**Interim audit**

This includes:

1. Updating our understanding of your current business practices
2. Updating our understanding of the control environment and evaluating the design and implementation of key controls and, where appropriate, whether they are operating effectively.
3. Testing transactions to confirm the accuracy and completeness of processing accounting transactions, namely rates and grant revenue, expenditure and payroll.
4. Clarifying significant accounting issues before the annual financial report is prepared for audit.

**Final audit**

This focuses on verifying the annual financial statements and associated notes, and includes:

1. Verifying material account balances using a combination of substantive analytical procedures, tests of details, substantiation to subsidiary records and confirmation with external parties
2. Reviewing the annual financial report and notes for compliance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.



## BUSINESS OPERATIONS

The Shire of Northam is located within the Avon sub-region of the WA Wheatbelt and covers an area of close to 1,443 square kilometres. The western boundary of the Shire of Northam is situated approximately 50 kilometres from the Perth metropolitan area.

The Shire is home to just over 11,000 people with approximately 62% located in Northam.

Farming communities (which primarily produce wheat, barley, oats, sheep, wool and cattle) use Northam for their everyday banking, retail, shopping and government servicing requirements. The town has been established by the State Government as a regional centre, resulting in many government departments maintaining a strong presence.

Northam has a Senior High School, the Central Regional Tafe, the Muresk Institute (Department of Training and Workforce Development, WA Government), three Primary Schools and St Joseph’s School, which provides education to Year 10. Bakers Hill and Wundowie also have primary schools.

The Shire is governed by 9 elected members and Debbie Terelinck is the Chief Executive Officer. Our primary contact at the Shire is Colin Young – Executive Manager Corporate Services.

## SIGNIFICANT RISKS AND AUDIT FOCUS AREAS

Through discussions with your staff, we have identified the following issues and key areas of risk affecting the audit:

Details of Risk / Issue	Audit Approach
Audit findings reported in the previous audit: <ul style="list-style-type: none"> <li>• IT governance, policies and procedures</li> <li>• Disaster recovery plan</li> <li>• Vulnerability Assessment and Penetration Testing (VAPT)</li> <li>• No multifactor authentication enabled on critical infrastructure</li> <li>• Active directory user</li> <li>• Excessive annual leave balances</li> <li>• Inadequate procurement processes</li> </ul>	We will follow up on the resolution of issues reported in last year's audit.



Details of Risk / Issue	Audit Approach
<p>We have identified the following areas that we consider require additional focus during our 2023-24 local government audits:</p> <ul style="list-style-type: none"> <li>• Revenue recognition, including contract liabilities</li> <li>• Unauthorised expenditure</li> <li>• Unrecorded liabilities and expenses</li> <li>• Fictitious employees</li> <li>• Related party disclosures</li> <li>• Joint arrangement disclosures</li> <li>• Contingent liabilities disclosures</li> <li>• Restricted reserve accounts</li> <li>• IT Environment and Controls</li> </ul>	<p>We will review the accounting treatment and disclosure processes during our interim and final audits. We will ensure the disclosures in the annual financial report are appropriate and comply with the requirements of the Australian accounting standards.</p> <p>For related party disclosures, we will make enquiries to understand the process for identification of related parties, review the signed related party transaction declarations from key management personnel (both current and departed), and assess whether the disclosures made in the notes to the annual financial report are appropriate.</p> <p>For joint arrangement disclosures, we will review if there are any new joint arrangements entered into during the year and assess their disclosures in the annual financial report.</p> <p>For contingent liabilities disclosures, we will enquire with management for any contingent liabilities existing at reporting date and ensure appropriate disclosure in the annual financial report for identified contingent liabilities.</p> <p>For restricted reserve accounts, we will review the movements within the restricted reserve accounts, ensure that transfers out are used in accordance with the intended purpose of the respective reserve and agree to adequate supporting documents.</p> <p>ASA 315 Identifying and Assessing the Risks of Material Misstatement has been significantly enhanced to also include obtaining an understanding of the IT environment and system controls that support the preparation of the financial report. In accordance with ASA 315, we will issue our IT Checklist to the Shire and review their responses to ensure the Shire's information system is relevant to the preparation of the financial report. We will also identify IT controls which address significant risks of material misstatement in the IT environment, such as controls over journal entries, and test the IT controls to ensure that they are operating effectively.</p>
<p>The following annual financial report items are derived from accounting estimates and will receive specific audit attention:</p> <ul style="list-style-type: none"> <li>• Fair value of PPE and Infrastructure <ul style="list-style-type: none"> <li>○ PPE last revalued in 2022.</li> <li>○ Infrastructure last revalued in 2023.</li> </ul> </li> <li>• Impairment of assets</li> <li>• Provision for annual and long service leave</li> <li>• Provision for rehabilitation of waste disposal sites (if any, at year end)</li> </ul>	<p>We will review the method and underlying data that management and, where applicable, third parties use when determining critical accounting estimates. This will include considering the reasonableness of assumptions and corroborating representations.</p>



Details of Risk / Issue	Audit Approach
Important changes in management or the control environment	We will review any relevant changes to management roles and related delegations to confirm that no temporary or ongoing control gaps have occurred.

## AUDIT EMPHASIS ON SIGNIFICANT ACCOUNT BALANCES

The table below lists those items in the Statement of Financial Position and the Statement of Comprehensive Income that are significant and our planned audit approach for these balances.

When selecting significant account balances, we consider materiality, the nature of the balance, inherent risk and the sensitivity of disclosures.

Significant Account	Audit Approach
Cash and cash equivalents	<ul style="list-style-type: none"> <li>Review internal controls and reconciliations</li> <li>Verify year-end balance through bank confirmations</li> <li>Analytical review</li> <li>Assess appropriateness of classification between unrestricted and restricted cash balances</li> </ul>
Receivables	<ul style="list-style-type: none"> <li>Year-end cut-off testing</li> <li>Review subsequent receipts</li> <li>Review provision for doubtful debts</li> <li>Analytical review</li> </ul>
Financial assets	<ul style="list-style-type: none"> <li>Verify assets to third party documentation</li> <li>Assess accounting treatment in line with accounting policies</li> <li>Assess assets for impairment</li> </ul>
Inventory	<ul style="list-style-type: none"> <li>Verify year end balances to supporting documentation</li> <li>Assess accounting treatment in line with accounting policies</li> </ul>
Property, plant, equipment and infrastructure	<ul style="list-style-type: none"> <li>Review key processes/controls</li> <li>Verify asset additions and disposals</li> <li>Assess assets for impairment</li> <li>Test items posted to construction in progress to assess appropriateness of expenses being capitalised</li> <li>Assess whether carrying amounts approximate fair value</li> <li>Where relevant, confirm balances to independent valuation reports</li> </ul>
Payables	<ul style="list-style-type: none"> <li>Review of key processes/controls</li> <li>Test for unrecorded liabilities</li> <li>Year-end cut off testing</li> </ul>
Contract liabilities	<ul style="list-style-type: none"> <li>Review of key processes and controls</li> </ul>





Significant Account	Audit Approach
	<ul style="list-style-type: none"> <li>Analytical review</li> <li>Sample testing of transactions</li> </ul>
Provisions	<ul style="list-style-type: none"> <li>Review the reasonableness of assumptions and calculations</li> <li>Agree amounts to actuary/expert's report</li> <li>Analytical review</li> </ul>
Borrowings	<ul style="list-style-type: none"> <li>Verification of year end balances to supporting documents</li> </ul>
Rates	<ul style="list-style-type: none"> <li>Review of key processes and controls</li> <li>Analytical review</li> <li>Sample testing of transactions</li> </ul>
Grants, subsidies & contributions	<ul style="list-style-type: none"> <li>Review of key processes and controls</li> <li>Analytical review</li> <li>Sample testing of transactions</li> </ul>
Fees and charges	<ul style="list-style-type: none"> <li>Review of key processes and controls</li> <li>Analytical review</li> <li>Year-end cut-off testing</li> <li>Sample testing of transactions</li> </ul>
Interest received	<ul style="list-style-type: none"> <li>Analytical review</li> </ul>
Other revenue	<ul style="list-style-type: none"> <li>Analytical review</li> <li>Sample testing of transactions</li> </ul>
Employee related expenses	<ul style="list-style-type: none"> <li>Review of key processes and controls</li> <li>Sample testing of transactions</li> <li>Analytical review</li> </ul>
Materials and contracts	<ul style="list-style-type: none"> <li>Review of key processes and controls</li> <li>Sample testing of transactions</li> <li>Analytical review</li> </ul>
Utility charges	<ul style="list-style-type: none"> <li>Review of key processes and controls</li> <li>Sample testing of transactions</li> <li>Analytical review</li> </ul>
Depreciation and amortisation	<ul style="list-style-type: none"> <li>Review of management's assessment of the useful lives of assets and assess reasonableness.</li> <li>Analytical review</li> </ul>
Interest expenses	<ul style="list-style-type: none"> <li>Review of management's assessment of the useful lives of assets and assess reasonableness</li> <li>Analytical review</li> </ul>
Insurance expenses	<ul style="list-style-type: none"> <li>Review of key processes/controls</li> <li>Sample testing of transactions</li> <li>Analytical review</li> </ul>
Other expenses	<ul style="list-style-type: none"> <li>Review of key processes/controls</li> <li>Sample testing of transactions</li> <li>Analytical review</li> </ul>



## COMPLIANCE WITH LAWS AND REGULATIONS

Management is to ensure the entity complies with the Local Government Act 1995 (as amended), and the Local Government (Financial Management) Regulations 1996 (as amended).

We are required by the Local Government Act 1995 and Local Government (Audit) Regulations 1996 to test compliance with the Act and Regulation.

## GOING CONCERN

Auditing Standard ASA 570 *Going Concern* requires that we consider the appropriateness of the going concern assumption at the planning stage.

Based on the 2023/24 Annual Budget, the Shire is expecting a net result of (\$1,095,942). We further note that as at 30 June 2023, the Shire had a net current asset position of \$10,906,459 of which \$3,877,372 related to restricted cash reserves with further non-current liabilities of \$6,873,844.

The Shire's current liabilities of \$5,218,851 are less than its year end cash and cash equivalents balance of \$7,438,135. Hence it is reasonable to expect that the Shire is able to pay off its liabilities when it becomes due and payable.

Hence, the going concern basis of accounting is considered appropriate at planning stage.

## ACCOUNTING POLICIES

The Shire appears to be adopting all the recognition and measurement requirements of the applicable Australian Accounting Standards.

We do not anticipate any significant changes from new accounting standards during the year.

## INTERNAL AUDIT

We seek to rely on internal audit work to reduce our own audit work wherever possible. This avoids duplication of audit effort and the associated workload on your operational and administrative staff.

This year, no reliance is planned to be placed on internal audits as the Shire does not have an internal audit function and no internal audits are conducted.

## MANAGEMENT REPRESENTATION LETTER

Our audit procedures assume that management expects to be in a position to sign a management representation letter.

This letter should be reviewed and tailored to meet your Shire's particular circumstances and be signed and dated by the CEO and Executive Manager Corporate Services as close as practicable to



the date of the proposed auditor's report. Ordinarily, this would be no longer than five working days prior to the issue of the auditor's report.

Please bring to the attention of the President that we will also be relying on the signed Statement by CEO in the annual financial report as evidence that they confirm that:

- they have fulfilled their responsibility for the preparation of the annual financial report in accordance with the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards
- they have provided us with all relevant information necessary or requested for the purpose of the audit
- all transactions have been recorded and are reflected in the annual financial report.

## RELATED PARTIES

Section 7.12AL of the *Local Government Act 1995* applies section 17 of the *Auditor General Act 2006* to a local government. Section 17 requires a local government to advise the Auditor General in writing of details of all related parties and entities that are in existence.

## REPORTING PROTOCOLS

Significant issues identified during the course of the audit will be discussed with relevant staff and management as soon as possible after being identified. Draft management letters will be provided to your Executive Manager Corporate Services (or other nominated representative) for coordination of comments from appropriate members of your management. We request that these be returned quickly, preferably within 10 working days.

At the conclusion of the audit, the abovementioned management letter will accompany the auditor's report and the audited annual financial report forwarded to the President, the CEO and the Minister for Local Government. The management letter is intended to communicate issues arising from the audit that may impact on internal control, compliance, and financial reporting. Where considered appropriate, and to ensure timely reporting of audit findings and action by management, interim management letters may be issued to the CEO.

On conclusion of the audit, we propose to discuss the audit outcomes with the audit committee, CEO and Councillors.

Thereafter, as required by section 7.12AD(2) of the *Local Government Act 1995*, we will give our auditor's report to the CEO, the President and the Minister. We will also give them any management letter issues, including interim management letters.

Specific matters resulting from issues identified during the audit may be reported in the Auditor General's Report to Parliament. Should this occur, you will be consulted in advance to assure the context and facts of the issue are adequately represented.

## SPECIFIC AUDIT REQUIREMENTS

### Office of the auditor general requirements on audit readiness



As communicated by the Auditor General to the Audit Committee Chair Forum on 5 April 2023, for the purpose of the 30 June 2024 financial audits, the OAG will require a complete set of financial statements signed by the Accountable Authority at the commencement of the final audit. These financial statements should be accompanied by the final trial balance and supporting reconciliations reviewed by the respective personnel. An updated signed copy of these financial statements should be provided at the end of the audit if any necessary audit adjustments have been identified.

Where the Accountable Authority cannot sign the actual financials for some logistic reasons, we will need a signed memo from the Accountable Authority confirming they have reviewed the financial statements and they confirm the financial statements are final and in a state they can be signed and reasons thereof why they are not signed.

**Other requirements:**

We will discuss our requirements with your staff to facilitate a timely, efficient and effective audit. We will formally agree our information requirements and timeframes for the audit with your Executive Manager Corporate Services and by using your staff to have various documents readily available when we perform our audit.

Please note however that in several instances, particularly during our audit sampling at the interim visits, audit staff will need to retrieve some evidence themselves, rather than being given the evidence by your staff. This is essential for an independent audit.

**Environmental, social and governance:**

The OAG has advised that entities should refrain from disclosing ESG matters or climate-related risks in financial statements as there is currently no established reporting and auditing frameworks for state or local government entities. These frameworks are still in the development phase.

## YOUR AUDIT TEAM

	<b>Name</b>	<b>Contact</b>
<b>OAG Representative</b>	David Delvalle	(08) 6557 7625 David.Delvalle@audit.wa.gov.au
<b>Dry Kirkness Director</b>	Robert Hall	(08) 9480 2937 Robert@drykirkness.com.au
<b>Dry Kirkness Manager</b>	Eoin Condon	(08) 9480 2950 eoin@drykirkness.com.au
<b>Dry Kirkness Auditor</b>	Hrithik Shreewastav	08) 9480 2942 hrithik@drykirkness.com.au

Robert Hall will be your primary contact and will communicate progress and any emerging issues to you.

See attached team profiles.



## PROPOSED AUDIT SCHEDULE

See attached Audit Timetable.



## OTHER AUDIT ACTIVITIES

The OAG has recently completed or is undertaking financial and performance audits relevant to local government. Through these audits, OAG aims to identify good practice and opportunities for improvement. You may therefore wish to review these reports as they may have relevance to your local government. They are available at [www.audit.wa.gov.au](http://www.audit.wa.gov.au).

- In reporting, we aim to identify good practice and opportunities for improvement. You may therefore wish to review these reports as the recommendations may have relevance to your entity. Regulation of Air-handling and Water Systems (21 April 2023)
- Contractor Procurement - Data Led Learnings (June 2023)
- Security Basics for Protecting Critical Infrastructure from Cyber Threats (June 2023)
- Audit Readiness- Better Practice Guide (June 2023)
- Requisitioning of COVID-19 Hotels (August 2023)
- Electricity Generation and Retail Corporation (Synergy) (August 2023)
- Financial Audit Results- Local Government 2021-22 (August 2023)
- Staff Exit Controls for Government Trading Enterprises (September 2023)
- Triple Zero (September 2023)
- Annual Report 2022-23 (September 2023)
- 2023 Transparency Report: Major Projects (October 2023)
- Management of the Road Trauma Trust Account (October 2023)
- Electricity Generation and Retail Corporation (Synergy) (November 2023)
- Implementation of the Essential Eight Cyber Security Controls (December 2023)
- Funding for Community Sport and Recreation (March 2024)
- Digital Identity and Access Management - Better Practice Guide (March 2024)
- State Government 2022-23 Information Systems Audit (April 2024)

# Your Specialist Audit Team

Our partners are hands on to provide every client with greater continuity, individual attention and close partner involvement.

We have put together a specialist audit team for your organisation who we believe will add the greatest value to your business. Your engagement team for 2024 provides a combination of continuity and fresh ideas. This helps to ensure that we build on previous experience and make the audit process as smooth as possible.

Their combined skills and experience in your industry bring you the qualities that you should expect from your audit team; accessibility, specialist knowledge, technical expertise and corporate governance.

With every client, we first schedule meetings with the management team to review the progress and quality of our audit, and any concerns you may have including, industry issues, business, operational, accounting, taxation or reporting issues.

Regardless of the subject, you will have direct access to key members of our team. You will be able to schedule meetings as and when you need them.

We want you to be comfortable with the level and type of communication we are providing. Our goal is for you to always feel well informed but not overwhelmed by too much information.



## Robert Hall

Director, Dry Kirkness (Audit) Pty Ltd



### CONTACT DETAILS

Direct Line: (08) 9480 2907  
Email: [roberth@drykirkness.com.au](mailto:roberth@drykirkness.com.au)

Robert trained with a small accounting firm in South Africa and qualified as a Chartered Accountant in 2004 before moving to a small to medium-sized audit and accounting practice to head up the audit division. After settling in Australia he joined a boutique audit and accounting practice specialising in the not-for-profit sector to add to his le in audit and assurance ranging from large, listed corporates to privately owned and managed businesses across a range of industries from retail and manufacturing to service and not for profits.

Robert joined Butler Settineri In June 2016, and is responsible for an extensive audit portfolio, ling the local government portfolio and is instrumental in training of staff and in-house technical training events.

On 1 July 2022 Robert and the team of Butler Settineri Audit joined Dry Kirkness.

Robert holds the following memberships:

- Member of Chartered Accountants Australia and New Zealand;
- Registered company auditor with the Australian Securities and Investment Commission;
- Honours Bachelor of Accounting Science Degree (Hons B Com) from the University of Kwa Zulu Natal; and
- Higher Diploma in Auditing from the University of South Africa.





## Eoin Condon

Audit Manager, Dry Kirkness (Audit) Pty Ltd



### CONTACT DETAILS

Direct Line: (08) 9480 2950  
Email: [eoin@drykirkness.com.au](mailto:eoin@drykirkness.com.au)

Eoin trained and qualified as a Chartered Accountant in a mid-tier public practice firm in Galway, Ireland, where over four years he gained le in both external and internal audits in many industries. He then moved to a mid-tier Perth firm to undertake the role of Senior Accountant and further his leadership skills.

Since moving to Australia in early 2022 Eoin has been overseeing audits in many industries, including Local and State Governments, Not-for-Profits and ASX Listed clients, where he collaborates with clients and staff continuously in order to achieve the best outcomes for all involved.

Eoin holds the following memberships:

- Member of Chartered Accountants Australia and New Zealand
- Member of Chartered Accountants Ireland
- Bachelor of Science in Medicinal Chemistry and Chemical Biology from University College Dublin

## 6.2 Monthly Compliance Report (February - March 2024)

<b>File Reference:</b>	1.6.1.6
<b>Reporting Officer:</b>	Britt Hadlow (Governance Coordinator)
<b>Responsible Officer:</b>	Debbie Terelinck (Chief Executive Officer)
<b>Officer Declaration of Interest:</b>	Nil
<b>Voting Requirement:</b>	Simple Majority
<b>Press release to be issued:</b>	No

### BRIEF

This report provides an overview of the Shire's monthly compliance activities.

### ATTACHMENTS

1. Procurement Audit February - March 2024 [6.2.1 - 2 pages]
2. Compliance Audit February - March 2024 [6.2.2 - 2 pages]

## A. BACKGROUND / DETAILS

Under the *Local Government (Audit) Regulations 1996*, a Local Government is required to carry out a Compliance Audit for the period 1 January to 31 December of each year. To ensure compliance and to strengthen the auditing in key areas on a more regular basis, the Shire has implemented a monthly Compliance Calendar where specific activities and statutory requirements are audited internally.

## B. CONSIDERATIONS

### B.1 Strategic Community / Corporate Business Plan

Performance Area: Performance. Outcome 12: Excellence in organisational performance and customer service.

Objective 12.1: Maintain a high standard of corporate governance and financial management.

Priority Action 12.1.4: Provide internal auditing capabilities (including providing additional human or financial resources) and publish findings annually.

### B.2 Financial / Resource Implications

Not applicable.

### B.3 Legislative Compliance

There is no legislative requirement to maintain a Compliance Calendar, however it is considered best practice and covers the following legislation:

- *Local Government Act 1995;*
- *Local Government (Functions and General) Regulations 1996;*
- *Local Government (Administration) Regulations 1996;*
- *Local Government (Elections) Regulations 1997;*
- *Local Government (Audit) Regulations 1996;*
- *Valuation of Land Act 1978*
- *Building Services (Complaint Resolution and Administration) Regulations 2011*
- *Building and Construction Industry Training Fund and Levy Collection Act 1990*

**B.4 Policy Implications**

Policy G 1.8 Risk Management

**B.5 Stakeholder Engagement / Consultation**

Nil.

**B.6 Risk Implications**

Refer to Risk Matrix [here](#).

<b>Risk Category</b>	<b>Description</b>	<b>Rating (likelihood x consequence)</b>	<b>Mitigation Action</b>
Financial	Ability to misuse funds.	Rare (2)x Medium (3) = Low (3)	Compliance calendar assists to ensure compliance
Health & Safety	N/A		
Reputation	N/A		
Service Interruption	N/A		
Compliance	Staff not following legislative requirements	Rare (2)x Medium (3) = Low (3)	Compliance calendar assists to ensure compliance
Property	N/A		
Environment	N/A		

**B.7 Natural Environment Considerations**

Nil.

**C. OFFICER'S COMMENT**

Due to the rescheduling of the Audit & Risk Management Committee meeting to suit interim audit requirements, there are two months (February & March 2024) being reported for the procurement and compliance audits for this

quarter. April 2024 will be reported together with the next quarters reports at the August 2024 Audit & Risk Committee Meeting.

The monthly Compliance Calendar is an effective tool to assist in populating the Annual Compliance Audit Return (CAR) and enhances the Shire's ability to identify and manage issues which may arise during the year, in a timely manner.

Included in the Compliance Calendar is a random audit of creditors to ensure compliance with the Shire's purchasing policy and the requirements of the *Local Government Act 1995*.

It has been noted that there has been recurring non-compliances relating to the Delegations Register. A new system is being implemented to ensure officers are aware of their delegations and the need to record the use of delegations.

A summary of the compliance reports is provided below:

<b>Audit</b>	<b>Audit Month</b>	<b>Percentage Compliant</b>	<b>Non-Compliances</b>
<b>Compliance Audit</b>	February 2024	96%	<ul style="list-style-type: none"> <li>E04 - Crossovers 149 Oyston Road Bakers Hill</li> <li>E04 - Crossovers 234 Duke Street Northam</li> <li>BSL Payment not made before the 10<sup>th</sup>.</li> <li>BCTL payment not made before the 14<sup>th</sup>.</li> </ul>
	March 2024	93%	<ul style="list-style-type: none"> <li>Fee waivers were not added to the Delegation Register due to staff access issues with Synergy. Will be rectified by the end of April 2024.</li> <li>BSL Payment not made before the 10<sup>th</sup>.</li> <li>BCTL payment not made before the 14<sup>th</sup>.</li> <li>Confirm BFAC meeting minutes from 14 November 2023 have not been signed off by the chairperson.</li> </ul>
<b>Procurement Audit</b>	February 2024	100%	<ul style="list-style-type: none"> <li>Nil.</li> </ul>
	March 2024	100%	<ul style="list-style-type: none"> <li>Nil.</li> </ul>



**RECOMMENDATION / COMMITTEE DECISION**

**Minute No: AU.289**

**Moved: Cr H J Appleton**

**Seconded: Cr M I Girak**

**That the Audit & Risk Management Committee endorses the following recommendation being presented to Council:**

- 1. That Council RECEIVES the April 2024 update on the Compliance Calendar as provided in Attachments 6.2.1 and 6.2.2.**

**CARRIED 4/0**

**For:** Cr A J Mencshelyi, President C R Antonio, Cr H J Appleton and Cr M I Girak

**Against:** Nil

Clarification was sought in relation to:

Is there any way to have the Building Service Levy and the Building Construction Training Fund Levy payments processed in time?

*The Governance Coordinator advised that, due to a lot of the information required being provided from a third party, we are unable to process these payments until that information has been provided, which currently is not being provided within the required time.*

# Procurement Audit February 2024

Audit Month	Creditor Code	Creditor	EFT Number (1)	Invoice Description	Invoice Amount	Invoice Date	Purchase Order Number	Purchase Order Amount	Purchase Order Date	Authorising Officer	Date of Order Prior to Invoice	Compliance with Purchasing Policy/Process	Comment
February	A515	ASTROTOURISM WA PTY LTD	EFT49820	ASTROTOURISM TOWNS MEMBERSHIP 2023/24	A\$3,740.00	24/01/24	74520	A\$3,740.00	23/01/24	MANAGER ACTIVATION & COMMUNICATIONS	Yes	Yes	
February	N194	NAVMAN WIRELESS PTY LTD	EFT49885	SOFTWARE SUBSCRIPTION	A\$761.92	15/01/24	72791	A\$10,727.04	12/09/23	EXECUTIVE MANAGER, ENGINEERING SERVICES	Yes	Yes	PO includes other items to purchase
February	O7	OFFICEWORKS SUPERSTORES PTY LTD	EFT49949	IPHONE	A\$1,587.00	04/01/24	74198	A\$1,861.02	20/12/23	PROCUREMENT COORDINATOR	Yes	Yes	PO includes other items to purchase
February	G46	GRAFTON ELECTRICS	EFT49979	BEST HAWKE OVAL - ISOLATE POWER TO FALLEN LIGHT POLE TO ALLOW OTHER POLES TO BE LIT UP	A\$379.50	12/01/24	74294	A\$379.50	08/01/24	BUILDING MAINTENANCE SUPERVISOR	Yes	Yes	
February	C813	VALERIE MAY CHRISTMASS	EFT50016	RATES CREDIT REFUND FOR ASSESSMENT A10331	A\$750.00	14/02/24	N/A	N/A	N/A	EXECUTIVE MANAGER CORPORATE SERVICES	Not Applicable	Yes	Purchase Request Form
February	S119	STALLION BUILDING CO PTY LTD T/A STALLION HOMES / MULTICOX COMMERCIAL CONSTRUCTIONS	EFT50105	C.202021-19 - FINAL RETENTION RELEASE	A\$18,576.16	06/02/24	61477	A\$743,045.60	30/03/21	EXECUTIVE MANAGER, ENGINEERING SERVICES	Yes	Yes	Contract for works
February	W296	WESTWIDE AUTO ELECTRICS AND AIR CONDITIONING	EFT50120	PN1706 REGO N.001 - JD GRADER, DIAGNOSE AND REPAIRS TO LHIF AND FRONT WORK LIGHT	A\$1,460.00	02/02/24	74062	A\$1,460.00	11/12/23	WORKS MANAGER	Yes	Yes	
February	N214	NORTHAM FEED & HIRE	EFT50086	ANIMAL SUPPLIES - SWAN FOOD & OTHER MISC ITEMS	A\$65.50	12/02/24	71939	A\$7,000.00	11/07/23	PROCUREMENT COORDINATOR	Yes	Yes	PO for purchases over the financial year
February	S106	SPECIALISED TREE SERVICE	EFT49911	4 HUNTER PALM TREE REMOVAL AND STUMP GRINDING	A\$1,896.20	05/02/24	74499	A\$1,996.00	22/01/24	PARKS & GARDENS MANAGER	Yes	Yes	
February	W381	WB PARTY HIRE AND EVENTS	EFT49929	DELIVERY, SET UP AND COLLECTION OF 11 METRES OF DRAPES TO COVER THE NORTHERN WALL OF THE HOSPITALITY ROOM AT THE NORTHAM REC CENTRE	A\$341.10	09/01/24	73700	A\$897.60	15/11/23	EVENTS COORDINATOR	Yes	Yes	PO includes other items to purchase
February				<b>COMPLIANCE</b>		100%							
February				<b>COMPLETED BY:</b>			Britt Hadlow						
February				<b>SIGNED:</b>			<i>B.Hadlow</i>						



# Audit & Risk Management Committee Minutes 22 April 2024 Compliance Audit February - March 2024

Attachment 6.2.2

Compliance Area	Compliance Action	Compliance Requirement	Section / Ref	Compliance Frequency	February	February Comments	March	March Comments
<b>Code of Conduct</b>	Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Local Government Act 1995	s5.104(7)	Monthly	Yes		Yes	
<b>Code of Conduct</b>	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government in accordance with section 5.11A(1) of the Local Government Act 1995?	Local Government Act 1995	s5.11A(1) & (3)	Monthly	Yes		Yes	
<b>Commercial Enterprises by Local Governments</b>	Has the local government prepared a business plan for each major trading undertaking that was not exempt?	Local Government Act 1995	s3.59(2)(a) F&G Regs 7.8, 10	Monthly	Not applicable		Not applicable	Selling of Old Depot was considered however a major land undertaking is \$2,000,000. Was valued at \$600,000.
<b>Commercial Enterprises by Local Governments</b>	Has the local government prepared a business plan for each major land transaction that was not exempt?	Local Government Act 1995	s3.59(2)(b) F&G Regs 7.8A, 8, 10	Monthly	Not applicable		Not applicable	
<b>Commercial Enterprises by Local Governments</b>	Has the local government prepared a business plan before entering into each land transaction that was not exempt?	Local Government Act 1995	s3.59(2)(c) F&G Regs 7.8A, 8, 10	Monthly	Not applicable		Not applicable	
<b>Commercial Enterprises by Local Governments</b>	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 preparatory to a major land transaction?	Local Government Act 1995	s3.59(4)	Monthly	Not applicable		Not applicable	
<b>Commercial Enterprises by Local Governments</b>	Did the council resolve to proceed with each major land transaction or trading undertaking by a resolution?	Local Government Act 1995	s3.59(5)	Monthly	Not applicable		Not applicable	
<b>Delegation of Power / Duty</b>	Were all delegations to the CEO in writing?	Local Government Act 1995	s5.42(2)	Monthly	Yes	MOU provided annually. No new items in Feb that required an MOU.	Yes	
<b>Delegation of Power / Duty</b>	Were all delegations by the CEO to any employee in writing?	Local Government Act 1995	s5.44(2)	Monthly	Yes		Yes	
<b>Delegation of Power / Duty</b>	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Local Government Act 1995	s5.16(3)(b) & s5.45(1)(b)	Monthly	Not applicable		Not applicable	
<b>Delegation of Power / Duty</b>	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? Was the Delegated Authority Register updated?	Local Government Act 1995	s5.46(3) Admin Reg 19	Monthly	No		No	E04 - Crossways 148 Oyston Road Bakers Hill E04 - Crossways 234 Duke Street Northam
<b>Disclosure of Interest</b>	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?	Local Government Act 1995	s5.67	Monthly	Not applicable		Not applicable	
<b>Disclosure of Interest</b>	Were all disclosure participations approved, 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?	Local Government Act 1995	s5.68(2) & s5.69(5) Admin Reg 21A	Monthly	Yes		Yes	There has been issues with Synergy access which needs to be resolved by the Delegated Authority Register. Some fee waivers have not been included however they will be in April.
<b>Disclosure of Interest</b>	Were disclosures under section 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?	Local Government Act 1995	s5.73	Monthly	Yes		Yes	
<b>Disclosure of Interest</b>	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?	Local Government Act 1995	s5.70(2) & (3)	Monthly	Not applicable		Yes	CEO declared a financial interest for the CEO Review Meeting and was requested to leave the room during discussions.
<b>Disclosure of Interest</b>	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(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?	Local Government Act 1995	s5.71A & s5.71B(5)	Monthly	Not applicable		Not applicable	
<b>Disclosure of Interest</b>	Was any decision made by the Minister under subsection 5.71B(5) of the Local Government Act 1995 recorded in the minutes of the council meeting at which the decision was considered?	Local Government Act 1995	s5.71B(6) & s5.71B(7)	Monthly	Not applicable		Not applicable	
<b>Disclosure of Interest</b>	Where an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty in the case of the CEO, the interest must be disclosed to the President. In the case of all other employees, the interest must be disclosed to the CEO.	Local Government Act 1995	s5.71	Monthly	Not applicable		Not applicable	
<b>Disposal of Property</b>	Risk areas identified include: - Deal with - Grant applications & use - Granting of subsidies & waivers - Granting of concessions & other relief - Tendering - Purchasing - Development approvals - Building approvals - Recruitment - Disposal of property, including leasing	Fraud and Corruption Control Plan, action item from the 2022 Regulation 17 review						
<b>Disposal of Property</b>	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(4) applies)?	Local Government Act 1995	s3.58(3)	Monthly	Not applicable		Not applicable	
<b>Disposal of Property</b>	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide notice of the disposal to the relevant council or committee meeting within 2 months after the end of the month in which the disposal occurred?	Local Government Act 1995	s3.58(4)	Monthly	Not applicable		Not applicable	
<b>Finance</b>	Was a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM Reg 21(1)(g) presented at an Ordinary Council meeting within 2 months after the end of the month in which the statement relates?	Local Government Act 1995	s.6.4 FM Reg 34	Monthly	Yes		Yes	
<b>Gifts</b>	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?	Local Government Act 1995	s5.89A(1), (2) & (3) Admin Reg 28A	Monthly	Yes		Yes	
<b>Gifts</b>	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Local Government Act 1995	s5.89A(5) & (5A)	Monthly	Yes		Yes	
<b>Gifts</b>	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Local Government Act 1995	s5.89A(6)	Monthly	Not applicable		Not applicable	
<b>Gifts</b>	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Local Government Act 1995	s5.89A(7)	Monthly	Not applicable		Yes	
<b>Gifts</b>	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, did the information required by section 5.87C of the Act include: - the name of the donor; - the amount of the gift; - the date the gift was received; - the date the disclosure was made;	Local Government Act 1995	s5.87C	Monthly	Not applicable		Not applicable	
<b>Local Government Employees</b>	Were all CEO and senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Local Government Act 1995	s5.36(4) & s5.37(3) Admin Reg 18A	Monthly	Not applicable		Not applicable	
<b>Local Government Employees</b>	Was all information provided in applications to the position of CEO true and accurate?	Local Government Act 1995	Admin Reg 18E	Monthly	Not applicable		Not applicable	
<b>Local Government Employees</b>	Was 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?	Local Government Act 1995	Admin Reg 18F	Monthly	Not applicable		Not applicable	
<b>Local Government Employees</b>	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Local Government Act 1995	s5.37(2)	Monthly	Not applicable		Not applicable	
<b>Local Government Employees</b>	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?	Local Government Act 1995	s5.37(2)	Monthly	Not applicable		Not applicable	
<b>Official Conduct</b>	Has the local government designated an employee to be its complaints officer?	Local Government Act 1995	s5.120	Monthly	Yes		Yes	
<b>Official Conduct</b>	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(1)(a) of the Local Government Act 1995?	Local Government Act 1995	s5.121(1) & (2)	Monthly	Yes		Yes	
<b>Official Conduct</b>	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Local Government Act 1995	s5.121(2)	Monthly	Yes		Yes	
<b>Official Conduct</b>	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Local Government Act 1995	s5.121(3)	Monthly	Yes		Yes	
<b>Other</b>	Was the Compliance Audit Return completed by 31 March?	Local Government Act 1995	s7.13(1)(i) Audit Regs. 13, 14 and 15	Monthly	Yes		Yes	Submission record no: 112704
<b>Other</b>	Was the below information provided to the Valuer General by the 14th day of each month: - building license issues completed - registered plans and amendments under the State Titles Act 1985	Valuation of Land Act 1978	s.37	Monthly	Yes		No	
<b>Other</b>	Have Elected Members been granted a leave of absence in the event they were going to be absent for more than 3 consecutive meetings?	Local Government Act 1995	s.2.29	Monthly	August December June March		Yes	
<b>Other</b>	Building Services Levy - Payment made by 14th day of the month.	Building Services (Complaint Resolution and Administration) Regulations 2011	s.18	Monthly	No		No	
<b>Other</b>	Building Construction Training Fund Levy - Payment made the 10th day of the month Construction Training Fund.	Building and Construction Industry Training 1990	N/A	Monthly	No		No	
<b>Other</b>	Public Access to Information - Audit Check LO website, Library and LO office to ensure all information listed in s.5.94, s.5.96A and Admin Reg 20 is publicly accessible (see s.5.95 note) and that customer service staff are aware of public access procedures. Audit to note limitations: s.5.95 and Admin. Regs. 29A and 29B	Local Government Act 1995	s.5.94, s.5.95, s.5.96, s.5.96A Admin Reg 29, 29A, 29B	Monthly	Yes		No	-BFAC 14 November Conference 2023 (waiting for CEO to agree to sign)
<b>Other</b>	Emergency Services Levy payment made by 21 day	DFES - ESL Manual of Operating Procedures	2.2.12	Monthly	December March September		Yes	
<b>Policy</b>	Did the local government prepare, adopt by absolute majority and publish an up-to-date version of the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Local Government Act 1995	s5.90A(2) & (5)	Monthly	March		Yes	<a href="https://www.northam.wa.gov.au/2024/03/26/attendance-of-council-members-and-ceo-at-events/">https://www.northam.wa.gov.au/2024/03/26/attendance-of-council-members-and-ceo-at-events/</a>
<b>Policy</b>	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Local Government Act 1995	s5.128(1)	Monthly	March		Yes	<a href="https://www.northam.wa.gov.au/2024/03/26/continuing-professional-development-of-council-members/">https://www.northam.wa.gov.au/2024/03/26/continuing-professional-development-of-council-members/</a>
<b>Primary / Annual Returns</b>	Was a primary return in the prescribed form lodged by all relevant persons within three months of the start day?	Local Government Act 1995	s5.75 Admin Reg 22, Form 2	Monthly	Not applicable		Yes	1x Primary return to be lodged (currently within lodgment date)
<b>Primary / Annual Returns</b>	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Local Government Act 1995	s5.77	Monthly	Not applicable		Yes	
<b>Primary / Annual Returns</b>	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?	Local Government Act 1995	s5.88(1) & (2)(a)	Monthly	Yes		Yes	
<b>Primary / Annual Returns</b>	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?	Local Government Act 1995	s5.88(1) & (2)(b) Admin Reg 28	Monthly	Yes		Yes	
<b>Primary / Annual Returns</b>	When a person ceases 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?	Local Government Act 1995	s5.88(3)	Monthly	Yes		Yes	
<b>Primary / Annual Returns</b>	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?	Local Government Act 1995	s5.88(4)	Monthly	Yes		Yes	
<b>Tenders for Providing Goods &amp; Services</b>	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 more than \$250,000 or less?	Local Government Act 1995	F&G Reg 11A(1) & (3)	Monthly	Yes	100% compliance in audit.	Yes	
<b>Tenders for Providing Goods &amp; Services</b>	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?	Local Government Act 1995	s3.57 F&G Reg 11	Monthly	Yes		Yes	
<b>Tenders for Providing Goods &amp; Services</b>	When regulations 11(1), 12(2) or 13 of the Local Government (Functions and General) Regulations 1996 apply to a public contract, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Local Government Act 1995	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	Monthly	Not applicable		Not applicable	Nil Tenders advertised in Feb.
<b>Tenders for Providing Goods &amp; Services</b>	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12, when deciding to enter into major contracts other than a single contract?	Local Government Act 1995	F&G Reg 12	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	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 tender notice of the variation?	Local Government Act 1995	F&G Reg 14(5)	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	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?	Local Government Act 1995	F&G Regs 15 & 16	Monthly	Not applicable		Not applicable	Nil Tenders opened in Feb.
<b>Tenders for Providing Goods &amp; Services</b>	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 on the local government's official website?	Local Government Act 1995	F&G Reg 17	Monthly	Yes		Yes	
<b>Tenders for Providing Goods &amp; Services</b>	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Local Government Act 1995	F&G Reg 18(1)	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	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?	Local Government Act 1995	F&G Reg 18(4)	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Local Government Act 1995	F&G Reg 19	Monthly	Not applicable		Yes	RFB of 2023



Compliance Area	Compliance Action	Compliance Requirement	Section / Ref	Compliance Frequency	February	February Comments	March	March Comments
<b>Tenders for Providing Goods &amp; Services</b>	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Local Government Act 1995	F&G Regs 21 & 22	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	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?	Local Government Act 1995	F&G Reg 23(1) & (2)	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	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?	Local Government Act 1995	F&G Reg 23(3) & (4)	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	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?	Local Government Act 1995	F&G Reg 24	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24A(4) and 24AE?	Local Government Act 1995	F&G Regs 24A(2) & (4) and 24AE	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	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?	Local Government Act 1995	F&G Reg 24AD(6)	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	Local Government Act 1995	F&G Reg 24AF	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	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?	Local Government Act 1995	F&G Reg 24AG	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	Local Government Act 1995	F&G Reg 24AH(1)	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	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?	Local Government Act 1995	F&G Reg 24AH(3)	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	Did the CEO send each applicant written notice advising them of the outcome of their application?	Local Government Act 1995	F&G Reg 24AI	Monthly	Not applicable		Not applicable	
<b>Tenders for Providing Goods &amp; Services</b>	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?	Local Government Act 1995	F&G Regs 24E & 24F	Monthly	Yes		Yes	
					<b>Compliance Items</b>	67	<b>Compliance Items</b>	72
					<b>Items Compliant</b>	64	<b>Items Compliant</b>	67
					<b>Items Non-Compliant</b>	3	<b>Items Non-Compliant</b>	5
					<b>Percentage Compliant</b>	96%	<b>Percentage Compliant</b>	93%
					Auditor:	Britt Hadlow	Auditor:	
					Auditor Signature:		Auditor Signature:	
					Date Completed:	20/3/2024	Date Completed:	

### 6.3 Risk Register Review

<b>File Reference:</b>	8.2.7.1
<b>Reporting Officer:</b>	Britt Hadlow (Governance Coordinator)
<b>Responsible Officer:</b>	Debbie Terelinck (Chief Executive Officer)
<b>Officer Declaration of Interest:</b>	Nil
<b>Voting Requirement:</b>	Simple Majority
<b>Press release to be issued:</b>	No

#### BRIEF

To provide information relating to the organisational risk register.

#### ATTACHMENTS

1. Risk Dashboard Summary - April 2024 [6.3.1 - 1 page]

#### A. BACKGROUND / DETAILS

The Shire of Northam has an organisation-wide risk register that has been developed over a period of time. Council has been advised previously that the management of risk is an area which has been under-developed within the organisation and an area which was receiving a focus to ensure awareness of the identified risks and treatment strategies in place.

To assist in the effective management of risk, the Shire is using the Promapp system, which allows for recording of organisational risks and the tracking of the associated treatment actions.

#### B. CONSIDERATIONS

##### **B.1 Strategic Community / Corporate Business Plan**

Performance Area: Performance, Outcome 12: Excellence in organisational performance and customer service.

Objective 12.1: Maintain a high standard of corporate governance and financial management.

Priority Action 12.1.4: Provide internal auditing capabilities (including providing additional human or financial resources) and publish findings annually.

##### **B.2 Financial / Resource Implications**

Council allocates \$27,000 per annum for the Promapp system. Promapp is used for process mapping, risk management and WHS management.

**B.3 Legislative Compliance**

AS/NZS ISO 31000:2018.

**B.4 Policy Implications**

Policy G1.11 – Risk Management.

**B.5 Stakeholder Engagement / Consultation**

Council was involved in the development and endorsement of the Risk Management Policy and associated Plan.

**B.6 Risk Implications**

Refer to Risk Matrix [here](#).

<b>Risk Category</b>	<b>Description</b>	<b>Rating (likelihood x consequence)</b>	<b>Mitigation Action</b>
Financial	N/A		
Health & Safety	N/A		
Reputation	Negative community perception due to lack of adequate risk management practices within the Shire of Northam	Minor(2) x Possible(3) = Moderate(6)	Continual review of the risk dashboard and associated risk treatments.
Service Interruption	N/A		
Compliance	Non-compliance of Australian Standards and legislation due to lack of risk management practices.	Minor(2) x Possible(3) = Moderate(6)	Continual review of the risk dashboard and associated risk treatments.
Property	N/A		
Environment	N/A		

**B.7 Natural Environment Considerations**

Nil.

**C. OFFICER'S COMMENT**

As part of the Risk Management Policy Council has established two performance indicators being:



1. % of high or extreme risks without mitigation / treatment strategies in place.

*Currently all high or extreme risks have mitigation/treatment strategies.*

2. % of risk mitigation / treatment strategies overdue

There are currently 137 risk mitigation/treatment strategies, of which 4 are overdue/non-compliant (which equates to 2.90%) as at 12 April 2024. The overdue actions relate to the safety risk classification and include:

- Safety inspections being carried out on Council property and buildings. Most of these inspections are related to the Emergency Services facilities and equipment.

It has been recognised over the course of the Risk dashboard being reviewed many of the treatments are targeted and managed at operational level, and as such, are monitored and managed by the Chief Executive Officer. Whilst recognising the need to ensure 100% compliance with the Risk dashboard, any overdue/non-compliant actions will be closed out as soon as practicable.

As Council is ultimately responsible for the overall management of risk within the Shire, a summary report broken down into the different risk classification areas will continue to be tabled to Council to remain transparent and accountable. This summary can be found in attachment 6.2.1.

#### **RECOMMENDATION / COMMITTEE DECISION**

**Minute No: AU.290**

**Moved: President C R Antonio**

**Seconded: Cr H J Appleton**

**That the Audit & Risk Management Committee endorses the following recommendation being presented to Council:**

1. **That Council RECEIVES the April 2024 update on the Shire of Northam Risk Register.**

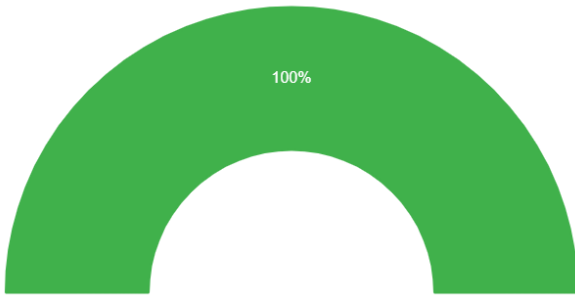
**CARRIED 4/0**

**For:** Cr A J Mencshelyi, President C R Antonio, Cr H J Appleton and Cr M I Girak

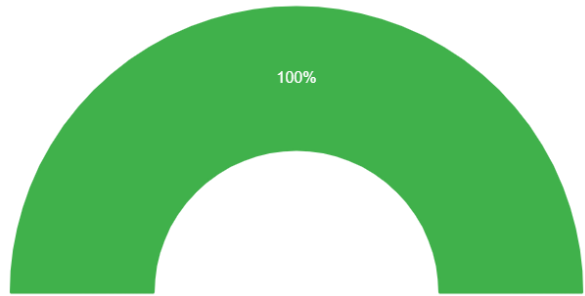
**Against:** Nil

### Risk Register Compliance Dashboard

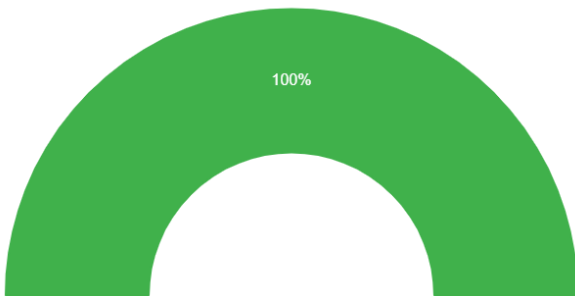
**Compliance Risks**



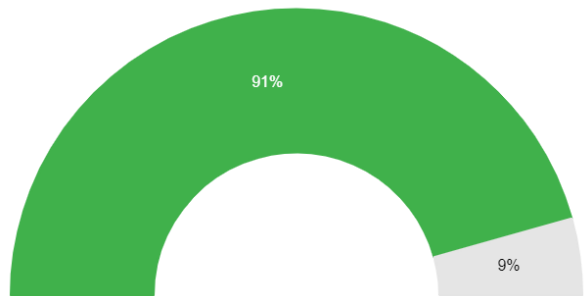
**Environment Risks**



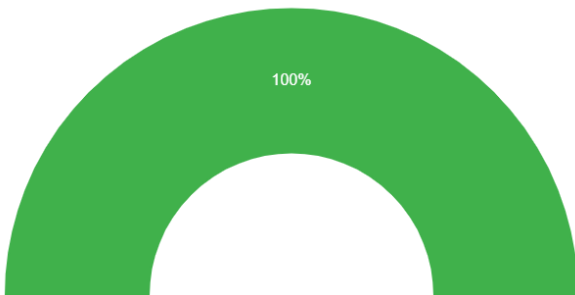
**Financial Risks**



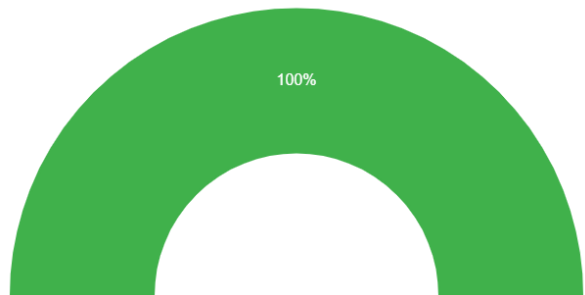
**Health & Safety Risks**



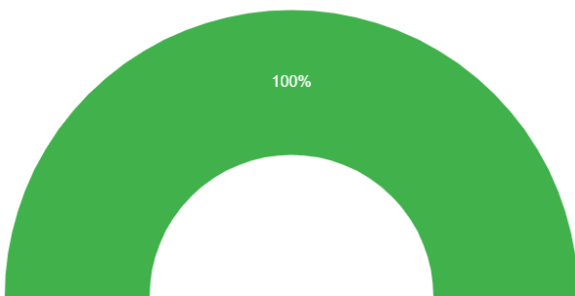
**Reputation Risks**



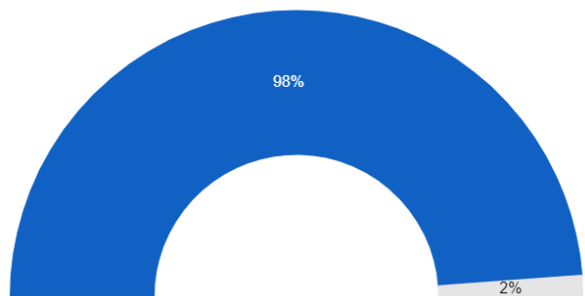
**Service Interruption Risks**



**Strategic Risks**



**Total Compliance**



## 6.4 Risk Register Review - Strategic

<b>File Reference:</b>	8.2.7.1
<b>Reporting Officer:</b>	Britt Hadlow (Governance Coordinator)
<b>Responsible Officer:</b>	Debbie Terelinck (Chief Executive Officer)
<b>Officer Declaration of Interest:</b>	Nil
<b>Voting Requirement:</b>	Simple Majority
<b>Press release to be issued:</b>	No

### BRIEF

For the Committee to endorse the review of the "Strategic" risk section of the Shire of Northam Risk Register for consideration by Council.

### ATTACHMENTS

1. Risk Register - Strategic [6.4.1 - 3 pages]

### A. BACKGROUND / DETAILS

The Shire of Northam has an organisation-wide risk register that has been developed over a long period of time. Council has been advised previously that the management of risk is an area which has been under-developed within the organisation and an area which was to receive focus to ensure awareness of the identified risks and treatments strategies in place.

To assist in the effective management of risk, the Shire is using the Promapp system which allows for recording of organisational risks and the tracking of the associated treatment actions.

The Shire's Risk Register is categorised into the following sections, with the intent to review one section at each Audit and Risk Committee meeting (red indicates review completed, bold is the review in this agenda item):

1. Compliance – Review Completed
  - a. Legislation
  - b. Policy
2. Environmental – Review Completed
  - a. Built
  - b. Natural
3. Financial
  - a. Operating
  - b. Strategic

- 4. Health & Safety
  - a. General
  - b. Occupational
  - c. Bush Fire Volunteers
  - d. Public
- 5. Property – NIL RISKS
  - a. Damage
  - b. Liability
- 6. Reputation
  - a. Community
  - b. Industry
- 7. Strategic
  - a. Community
  - b. Organisational

**B. CONSIDERATIONS**

**B.1 Strategic Community / Corporate Business Plan**

Performance Area: Performance. Outcome 12: Excellence in organisational performance and customer service.

Objective 12.1: Maintain a high standard of corporate governance and financial management.

Priority Action: Nil.

**B.2 Financial / Resource Implications**

Each of the mitigation actions has been incorporated into annual delivery plans with appropriate budgets and time allocations to ensure achievable.

**B.3 Legislative Compliance**

AS/NZS ISO 31000:2018

**B.4 Policy Implications**

Policy G1.11 – Risk Management

**B.5 Stakeholder Engagement / Consultation**

Appropriate staff have been included in the review of the register.

**B.6 Risk Implications**

Refer to Risk Matrix [here](#).

<b>Risk Category</b>	<b>Description</b>	<b>Rating (likelihood x consequence)</b>	<b>Mitigation Action</b>
Financial	Nil.		
Health & Safety	Nil.		

Reputation	Negative community perception due to lack of adequate risk management practices within the Shire of Northam	Minor(2) x Possible(3) = Moderate(6)	Per recommendation within this report
Service Interruption	Nil.		
Compliance	Nil.		
Property	Nil.		
Environment	Nil.		

**B.7 Natural Environment Considerations**

Nil.

**C. OFFICER'S COMMENT**

The next category is "Strategic". Officers have made recommendations after reviewing the respective risks and treatments.

<b>Risk</b>	<b>Treatment</b>	<b>Recommendation</b>
R00004 Inadequate Insurance	<u>MC00061</u> Insurance coverage reviewed internally prior to presenting to Chief Executive Officer for sign off.	No change required.
	<u>MC00062</u> Insurance coverage assessed independently for adequacy.	No change required.
	<u>MC00097</u> Review of past 5 year Insurance performance (comparing premium contributions against claims). May result in assessing a range of factors including current level of cover, excesses and structure of workers compensation premium for example: <ul style="list-style-type: none"> <li>Retention (deductible and excess), Review – assess what amount the Shire is able to retain for each applicable policy (noting LGIS Workers Compensation</li> </ul>	No change required.



	<p>and Public Liability policies have Nil excess).</p> <ul style="list-style-type: none"> <li>• Explore the options of moving from a fixed based Workers Compensation policy to Performance based policy. Whilst this could reduce up-front costs, poor performance does impact overall costs, due to a higher maximum rate.</li> <li>• Overall Property Asset review – item by item, identify what the Shire would replace and what would not be replaced and amend sums insured accordingly. For example, no intention of replacing an asset in the event of a total loss, you can choose to reduce the sum insured to an indemnity basis rather than re-in statement. Partial losses will need to be a consideration in this exercise.</li> <li>• Policy Limits review against maximum foreseeable losses (this can be undertaken on the Brokered policies outside of the mutual policies).</li> </ul>	
<p><u>R00002</u>                  Inappropriate Organisational Structure</p>	<p><u>MC00003</u>                  Review Strategic Community Plan every two years (desktop) and four years (major). Reviews to coincide with new Council being elected</p>	<p>Amend treatment to:                   Review “Our plan for the future” every year (desktop) and major reviews to be carried out in 2026 and 2030 years (major).”</p>
	<p><u>MC00004</u>                  Review Corporate Business Plan annually to ensure reflects strategic community plan</p>	<p>Remove this treatment as the Corporate Business Plan &amp; Strategic Community Plan have been combined to be the “Plan for the Future”.</p>
	<p><u>MC00005</u>                  Review Human Resource Plan to ensure it is reflective of strategic community plan</p>	<p>Amend treatment to:                   Review Workforce Plan to ensure it reflects</p>

		'Our plan for the future'.
	<u>MC00006</u> Corporate Business Plan clearly articulates how organisational objectives will be achieved	Remove treatment as per recommendation for MC00004.
<u>R00003</u> Ineffective People Management / Employment Practices	<u>MC00007</u> Manage Inductions - Conduct New Employee Induction. All new employees are provided with adequate inductions.	Change frequency to annually.
	<u>MC00049</u> 100% of annual performance reviews undertaken	No changes required.
	<u>MC00050</u> Manage Employee Termination – Receive notification. Ensuring that employee terminations are managed appropriately and equitably to minimise risk of further action.	No changes required.
	<u>MC00051</u> Manage Staff Training - Identify Training Needs. Ensure staff training needs are identified and met.	No changes required.
	<u>MC00052</u> Manage Employee Discipline / Misconduct - Receive Notification / Identify Misconduct Ensure any / all staff misconduct in managed effectively and consistently	Amend treatment to:  Review staff misconduct investigations in the last 12 months to ensure they have been managed effectively and consistently in line with relevant procedures and Policies.  Change sign off to be the Coordinator of People & Culture.  Change to annual sign off.

## RECOMMENDATION / COMMITTEE DECISION

Minute No: AU.291

Moved: President C R Antonio

Seconded: Cr H J Appleton

That the Audit & Risk Management Committee endorses the following recommendation being presented to Council:

1. That Council APPROVES the category “Strategic” risk register as presented with the following amendments:
  - a. MC00003 - Amend treatment to: Review “Our Plan for the Future” every year (desktop) and major reviews to be carried out in 2026 and 2030 years (major).
  - b. MC00004 – Remove treatment.
  - c. MC00005 – Amend treatment to - Review Workforce Plan to ensure it reflects ‘Our Plan for the Future’.
  - d. MC00006 – Remove treatment.
  - e. MC00007 – Change frequency to annually.
  - f. MC00052 - Amend treatment to:
    - i. Ensure any / all staff misconduct investigated in the last 12 months has been managed effectively and consistently in line with relevant procedures.
    - ii. Change sign off to be the Coordinator of People & Culture.
    - iii. Change to annual sign off.

**CARRIED 4/0**

**For:** Cr A J Mencshelyi, President C R Antonio, Cr H J Appleton and Cr M I Girak

**Against:** Nil

Clarification was sought in relation to:

Does this risk register area also cover the building asset management review?

*The Governance Coordinator advised that the building asset management review would come under the building and service interruption risk.*



Filter: Classification(s): Strategic - Organisational, Strategic - Community

<p>RESIDUAL <b>7.5</b> MODERATE</p> <p>INHERENT <b>25.0</b></p> <p>R00004</p>	<p>CORPORATE SERVICES, STRATEGIC - ORGANISATIONAL</p> <p><b>Inadequate Insurance</b>                  Organisation is exposed to financial loss due to failure to renew public indemnity insurance or renew it with adequate cover</p> <p>OWNER Colin Young                  CREATED 5/6/2019 1:42:09 PM</p> <p>LIKELIHOOD Almost Certain                  SEVERITY Extreme                  CONTROL EFFECTIVENESS Strong</p>	<p>TREATMENT MC00061</p> <p>Insurance coverage reviewed internally prior to presenting to Chief Executive Officer for sign off</p>	<p>SIGNOFF(S): Colin Young                  DUE DATE: 01 Jul 2024                  FREQUENCY: The first Day of every 12 months</p>
	<p>TREATMENT MC00062</p> <p>Insurance coverage assessed independently for adequacy</p>	<p>SIGNOFF(S): Colin Young                  DUE DATE: 01 May 2024                  FREQUENCY: The first Day of every 48 months</p>	
	<p>TREATMENT MC00097</p> <p>Review of past 5 year Insurance performance (comparing premium contributions against claims). May result in assessing a range of factors including current level of cover, excesses and structure of workers compensation premium for example:</p> <p>-Retention (deductible and excess) Review – assess what amount the Shire is able to retain for each applicable policy (please note LGIS Workers Compensation and Public Liability policies have Nil excess)</p> <p>-Explore the options of moving from a fixed based Workers Compensation policy to Performance based policy. Whilst this could reduce up-front costs, poor performance does impact overall costs, due to a higher maximum rate.</p> <p>-Overall Property Asset review – item by item, identify what the Shire would replace and what would not be replaced and amend sums insured accordingly. For example no intention of replacing an asset in the event of a total loss, you can choose to reduce the sum insured to an indemnity basis rather than re-in statement. Partial losses will need to be a consideration in this exercise.</p> <p>-Policy Limits review against maximum fore see able losses. (this can be undertaken on the Brokered policies outside of the mutual policies).</p>	<p>SIGNOFF(S): Colin Young                  Debbie Terelinck                  DUE DATE: 31 May 2024                  FREQUENCY: The last Day of every 36 months</p>	

RESIDUAL  
**3.6**  
LOW

INHERENT  
**12.0**

R00002

CHIEF EXECUTIVES OFFICE, STRATEGIC - ORGANISATIONAL

**Inappropriate Organisational Structure**  
Unable to achieve organisational objectives as the Organisation is not structured appropriately

OWNER Debbie Terelinck  
 CREATED 4/9/2019 11:32:51 AM  
 LIKELIHOOD Likely  
 SEVERITY Medium  
 CONTROL EFFECTIVENESS Strong

TREATMENT MC00003  
 Review Strategic Community Plan every two years (desktop) and four years (major). Reviews to coincide with new Council being elected

SIGNOFF(S): Debbie Terelinck  
 DUE DATE: 01 Feb 2025  
 FREQUENCY: The first Day of every 24 months

TREATMENT MC00004  
 Review Corporate Business Plan annually to ensure reflects strategic community plan

SIGNOFF(S): Debbie Terelinck  
 DUE DATE: 03 Feb 2025  
 FREQUENCY: The first Day of every 12 months

TREATMENT MC00005  
 Review Human Resource Plan to ensure it is reflective of strategic community plan

SIGNOFF(S): Janice Byers  
 DUE DATE: 31 May 2024  
 FREQUENCY: The last Day of every 12 months

TREATMENT MC00006  
 Corporate Business Plan clearly articulates how organisational objectives will be achieved

SIGNOFF(S): Debbie Terelinck  
 DUE DATE: 30 Jun 2024  
 FREQUENCY: The last Day of every 12 months

RESIDUAL  
**2.7**  
LOW

INHERENT  
**9.0**

R00003

CHIEF EXECUTIVES OFFICE, STRATEGIC - ORGANISATIONAL

**Ineffective People Management / Employment Practices**

Failure to effectively manage and lead human resources (full/part time, casuals, temporary and volunteers). This includes not having an effective Human Resources Framework in addition to not having appropriately qualified or experienced people in the right roles or not having sufficient staff numbers to achieve objectives. Other areas in this risk theme to consider are;

- Breaching employee regulations (excluding OH&S).
- Discrimination, Harassment & Bullying in the workplace.
- Poor employee wellbeing (causing stress)
- Key person dependencies without effective succession planning in place.
- Induction issues.
- Terminations (including any tribunal issues).
- Industrial activity.

Care should be taken when considering insufficient staff numbers as the underlying issue could be a process inefficiency.

OWNER Debbie Terelinck  
CREATED 5/6/2019 1:23:01 PM

LIKELIHOOD Possible  
SEVERITY Medium  
CONTROL EFFECTIVENESS Strong

TREATMENT MC00007

Manage Inductions - Conduct New Employee Induction  
All new employees are provided with adequate inductions

**CHANGE(S) PENDING**

SIGNOFF(S): Janice Byers  
DUE DATE: 03 May 2024  
FREQUENCY: Fri every week

TREATMENT MC00049

100% of annual performance reviews undertaken

SIGNOFF(S): Janice Byers  
DUE DATE: 31 Dec 2024  
FREQUENCY: The last Day of every 12 months

TREATMENT MC00050

Manage Employee Termination - Receive notification  
Ensuring that employee terminations are managed appropriately and equitably to minimise risk of further action

SIGNOFF(S): Janice Byers  
DUE DATE: 01 Jul 2024  
FREQUENCY: The first Day of every 3 months

TREATMENT MC00051

Manage Staff Training - Identify Training Needs  
Ensure staff training needs are identified and met

**CHANGE(S) PENDING**

SIGNOFF(S): Janice Byers  
DUE DATE: 31 Oct 2024  
FREQUENCY: The last Day of every 12 months

TREATMENT MC00052

Manage Employee Discipline / Misconduct - Receive Notification / Identify Misconduct  
Ensure any / all staff misconduct in managed effectively and consistently

**CHANGE(S) PENDING**

SIGNOFF(S): Debbie Terelinck  
Colin Young  
Paul Devcic  
Chadd Hunt  
DUE DATE: 01 Jul 2024  
FREQUENCY: The first Day of every 3 months

## 6.5 Progress Towards the Regulation 17 Review

<b>File Reference:</b>	8.2.7.1
<b>Reporting Officer:</b>	Tamika Van Beek (Governance Officer), Kunal Sarma (Business Systems Coordinator)
<b>Responsible Officer:</b>	Debbie Terelinck (Chief Executive Officer)
<b>Officer Declaration of Interest:</b>	Nil.
<b>Voting Requirement:</b>	Simple Majority
<b>Press release to be issued:</b>	No

### BRIEF

To provide an update on progress made towards the Regulation 17 Review Action Plan that was presented to Council at the December 2022 Ordinary Council Meeting for adoption.

This report aims to establish a level of accountability in respect to completing the actions identified through the Regulation 17 Review to ensure that the Shire's risk management, internal controls and legislative compliance is appropriate and effective.

### ATTACHMENTS

1. Regulation 17 Action Plan Tracker [6.5.1 - 6 pages]
2. Shire of Northam ICT Strategy 2023-28 v 1.1 [6.5.2 - 17 pages]

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## A. BACKGROUND / DETAILS

Section 17 of the Local Government (Audit) Regulations requires the Chief Executive Officer to review the appropriateness and effectiveness of the Shire's systems and procedures as they relate to the following areas:

- Risk management
- Internal controls
- Legislative compliance.

The Chief Executive Officer carried out the review internally and the attached report provides the findings and recommendations. The findings and recommendations have been developed into an action plan and provided in Attachment 1.

As part of the Reg 17 audit, it was identified that the ICT Strategic Plan required review. A comprehensive review of the ICT Strategic Plan has been undertaken and the findings and recommendations are presented in Attachment 2 for consideration.

## **B. CONSIDERATIONS**

### **B.1 Strategic Community / Corporate Business Plan**

Performance Area: Performance, Outcome 12: Excellence in organisational performance and customer service.

Objective 12.1: Maintain a high standard of corporate governance and financial management.

Priority Action: Nil.

### **B.2 Financial / Resource Implications**

Staffing resources are required in order to action the recommendations detailed within the Regulation 17 Review Action Plan.

### **B.3 Legislative Compliance**

Local Government Act 1995 and relevant subsidiary legislation.

### **B.4 Policy Implications**

Nil.

### **B.5 Stakeholder Engagement / Consultation**

Nil.

### **B.6 Risk Implications**

Refer to Risk Matrix [here](#).

<b>Risk Category</b>	<b>Description</b>	<b>Rating (likelihood x consequence)</b>	<b>Mitigation Action</b>
Financial	Revenue loss to the Shire	Low (2)	Managed by ensuring good practices.
Health & Safety	Nil.	Nil.	Nil.
Reputation	Disruption to current service.	Low (2)	Ensure IT and other services are managed professionally.
Service Interruption	Potential for IT and Administrative disruption.	Low (1)	Ensure changes are managed professionally.
Compliance	Not compliant with legislation.	Low (2)	Review legislation regularly.
Property	Nil.	Nil.	Nil.



Environment	Nil.	Nil.	Nil.
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**B.7 Natural Environment Considerations**

Nil.

**C. OFFICER'S COMMENT**

The Regulation 17 review indicated that the Shire is proactive in managing risk, internal controls and legislative compliance as well as taking the necessary steps to ensure appropriate risk management, internal controls and legislative compliance policies and practices are in place. Areas for improvement and recommendations have been detailed in Attachment 1 together with comments on the progress made towards each of these.

The ICT Strategic Plan has been reviewed using the ICT Strategic Framework as the baseline. In order to address Security and Disaster Recover, 2Factor Authentication has been implemented and the Datto BCDR (Business Continuity & Disaster Recovery Plan) is in place that not only has an offsite backup but also provides cloud backup solution. As part of Business System and Applications unit, the Shire is working with Enterprise Resource Planning supplier to update the SynergySoft solution. To address Governance matters, relevant ICT organisational policies are being developed.

Key to table:

**Completed**

**No Action**

**Underway**

**RECOMMENDATION / COMMITTEE DECISION**

**Minute No: AU.292**

**Moved: President C R Antonio**

**Seconded: Cr M I Girak**

**That the Audit & Risk Management Committee endorses the following recommendations being presented to Council:**

- 1. That Council RECEIVES the April 2024 update as provided in Attachment 6.5.1 in relation to the progress made towards the Regulation 17 Action Plan; and**
- 2. That Council ADOPTS the reviewed ICT Strategy Plan as provided in Attachment 6.5.2.**

**CARRIED 4/0**

**For:** Cr A J Mencshelyi, President C R Antonio, Cr H J Appleton and Cr M I Girak

**Against:** Nil

Clarification was sought in relation to:

Will we be revisiting the Business Continuity Plan and Disaster Recovery Plan?

*The Executive Manager Corporate Services advised that the Business Continuity Plan will be going through a major review for 2024/2025. The Disaster Recovery Plan has already been reviewed and adopted by Council.*

## Regulation 17 Action Plan Tracker

Number	Area	Control	Recommendation	Responsible Officer	Progress To Date	Status
1	1. Risk Management	1.1 Reviewing whether the local government has an effective risk management system and that material operating risks to the local government are appropriately considered;	Review Risk Management Policy	Britt Hadlow	15/03/2023 - Policy adopted by Council.	Completed
2	1. Risk Management	1.1 Reviewing whether the local government has an effective risk management system and that material operating risks to the local government are appropriately considered;	Develop a Risk Management Process	Britt Hadlow	14/04/2023 - Framework and Process is set out in risk policy, process in Promapp not required. Committee has reviewed the overall risk register framework and is reviewing each individual risk area at each of their meetings.	Completed
3	1. Risk Management	1.2 Reviewing whether the local government has a current and effective business continuity plan (including disaster recovery) which is tested from time to time;	Review a Business Continuity Plan	Britt Hadlow	1/9/2023 No progress. 3/11/2023 No progress. 4/12/2023 - Draft Disaster Recovery Plan under review, Governance Coordinator is working on first draft of Business Continuity Plan with LGIS. 5/1/2023 - Currently obtaining quotes to assist with staff training and specialised advice on the development of BCP. 2/2/2024 - Quotes received and submitted for budget review considerations. - JHCS supplied server hardware and currently configuring for BCDR. BCDR testing to commence when configuration successful with no errors. 5/3/2024 - BCP will not be included in budget review. Requested to be included in 24/25 budget considerations.	Underway
4	1. Risk Management	1.2 Reviewing whether the local government has a current and effective business continuity plan (including disaster recovery) which is tested from time to time;	Review the IT Disaster Recovery Plan	Colin Young	12/04/2023 have sought input from Councils external ICT provider.  17/07/2023 external ICT provider has provided with a quote for a BCDR plan - need to review.  1/12/2023 An ICT BDDR plan has been developed and will be presented to the Audit Committee on the 6 December 2023.	Completed

Number	Area	Control	Recommendation	Responsible Officer	Progress To Date	Status
5	1. Risk Management	1.2 Reviewing whether the local government has a current and effective business continuity plan (including disaster recovery) which is tested from time to time;	Establish a program to test the Business Continuity Plan and IT Disaster Recovery Plan annually to ensure efficacy.	Britt Hadlow, Colin Young, Kunal Sarma	<p>12/04/2023 Have liaised with external ICT provider JH Computers to organize a testing phase for the IT Disaster recovery and Business Continuity plan.</p> <p>05/05/2023 Preparing on how to carry out the IT Disaster recovery plan. Waiting for JH Computers to provide more information on the existing backups and system recovery.</p> <p>2/06/2023 - Awaiting to hear back from Tim from JH Computers.</p> <p>7/07/2023 - JH Computers have provided quote for a complete BCDR plan - need to review. We don't have a full-fledged working BCDR plan in place.</p> <p>23/08/2023 - To present document for review in Sept.</p> <p>1/9/2023 Business Continuity Plan pending 1.1 being completed.</p> <p>03/11/2023 - BCDR document has been updated with the relevant costing to consider for. And needs to go to committee to review.</p> <p>4/12/2023 - Shire of Northam IT Backup &amp; Recovery Plan - signed off by executive group.</p> <p>16/01/2023 - To liaise with JHCS and provide them with PO &amp; get the BCDR plan into action.</p> <p>13/02/2024 - JHCS supplied hardware, currently being configured to ensure backup replication is happening with no errors. Upon successful completion - BCDR testing can take place.</p> <p>05/03/2024 - JHCS is fixing issues with the backup to the Datto server as well as cloud backup. Once we get confirmation from them that backups are successful with no errors, then we can commence with BCDR testing. Testing likely to take place March end - April.</p> <p>05/04/2024 - Backup is running fine. Next step is to conduct BCDR scenario testing. Organizing date and time with JHCS for testing.</p>	Underway
6	1. Risk Management	<p>1.3 Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas;</p> <p>1.10 Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.</p>	Review the Fraud and Corruption Plan prior to June 2023.	Britt Hadlow	<p>31/07/2023 - Reviewed plan being presented to Audit &amp; Risk Management Committee on 22 August 2023.</p> <p>29/8/2023 - Pending adoption by Council - 20 Sept.</p> <p>6/10/2023 - Minor amendments being made then complete.</p>	Completed

Number	Area	Control	Recommendation	Responsible Officer	Progress To Date	Status
7	1. Risk Management	1.3Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas;	Develop internal audit framework to include audits on identified risks in the Fraud and Corruption Control Plan.	Britt Hadlow	01/08/2023 - Risks treatments to be audited bi-monthly on rotation (i.e. 50% audited each month).	Completed
8	1. Risk Management	1.3Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas;	Implement an annual review and sign off for the Code of Conduct for Employees, Volunteers, Contractors and Agency Staff.	Janice Byers, Shire of Northam	2/2/2024 - Currently a part of new employee induction process that the COC is signed and returned.  COC is reviewed annually and signed off by the CEO. COC for 2024 complete, just waiting on finalisation of document and sign off by CEO.  New Human Resource Information System is expected to be implemented by the end of 2024, and will include a requirement for staff to reread and sign off COC annually.  Item will remain open until this is completed.	Underway
9	1. Risk Management	1.3Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas;	Provide staff with specific training on fraud controls and conducting investigations.	Janice Byers, Shire of Northam	2/2/2024 - Early stages of investigating content for training and best way to deliver of training underway.	Underway

Number	Area	Control	Recommendation	Responsible Officer	Progress To Date	Status
10	1. Risk Management	1.3 Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas;	Review ICT Strategy prior to June 2024.	Colin Young, Kunal Sarma	<p>Yet to review the current strategy that the Shire has in place and then work from there.</p> <p>05/05/2023 - Yet to review and then create the strategy</p> <p>02/06/2023 - Yet to review and then create the strategy</p> <p>7/07/2023 - Yet to review existing document in place</p> <p>23/08/2023 - Not yet started reviewing.</p> <p>03/11/2023 - ICT security policy for fileserver has been created and will be incorporated in Promapp's. This will be part of the ICT strategy document as well (which is creation process).</p> <p>4/12/2023 - to incorporate it in Promapp's security strategy.</p> <p>16/01/2024 - to develop Northam Shires ICT strategy shortly.</p> <p>5/01/2024 - plan is in the early stages of development</p> <p>13/02/2024 - through ITV/ReadyTech to change the security settings in Synergy. Currently reviewing existing strategy policy.</p> <p>05/03/2024 - working on strategy document to be present to exec management team in 2 weeks time.</p> <p>05/04/2024 - ICT strategy 2023-28 completed, waiting for final review check and then to be presented for April meeting to the group.</p> <p>09/04/2024 - ICT Strategy Plan 2023-28 completed and currently being presented to the committee for endorsement.</p>	Completed
11	1. Risk Management	1.5 Assessing the adequacy of Local Government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;	Implement systems to ensure appropriate insurance is maintained where required by the Shire of Northam for leases and licenses.	Britt Hadlow	<p>06/02/2023 - Documenting within Smartsheet leased properties and the requirements with respect to insurance. Review yet to be undertaken comparing the property insurance register to lease register.</p> <p>1/08/2023 - A review was undertaken for leased properties against the insurance property register to ensure appropriate insurance is maintained. An annual review has been incorporated as an action on the CEO Office Annual Delivery Plan.</p>	Completed
12	2. Internal Control	2.2 Control of approval of documents, letters and financial records;	Staff to be provided with training/reminder of need to register certain documents whilst limiting access.	Britt Hadlow, Janice Byers	<p>Developing a suite of weekly 'Did you know' alerts to staff in addition with training videos for registering documents.</p> <p>1/9/2023 Monthly updates to be communicated to staff.</p> <p>13/10/23 Commenced.</p>	Completed
13	2. Internal Control	2.3 Limit of direct physical access to assets and records;	Store physical lease and licence records in the Records room to ensure records are appropriately administered.	Britt Hadlow	Cabinet moved on 21/04/2023.	Completed

Number	Area	Control	Recommendation	Responsible Officer	Progress To Date	Status
14	2. Internal Control	2.8 Comparison of the result of physical cash and inventory counts with accounting records.	Develop process and procedure for offsite stock management.	Kristy Hopkins	1/2/2024 - Preliminary investigations are underway.	Underway
15	3. Legislative Compliance	3.1 Reviewing the annual Compliance Audit Return and reporting to council the results of that review;	Have the Compliance Audit Return (CAR) undertaken independently once in every three years (next due for 2023 period)  CAR completed progressively on a monthly basis as part of internal audit process.	Britt Hadlow	01/02/2023 - No progress able to be taken until second quarter of 2023/24. Sourcing quotes to include in 2023/24 budget. 12/04/2023 - Quotes sought and budget request submitted for 2023/24. 1/08/2023 - Included in 2023/24 budget. 1/9/2023 - Budget approved - seeking quotes. 6/10/2023 - Finalising quote. 21/10/2023 - Consultant engaged. 4/12/2023 - No progress 5/1/2023 - Governance Coordinator is currently compiling evidence to send to auditors. 2/2/2024 - Auditors currently assessing evidence provided. Expected site visit in the coming weeks. Report will be prepared for A&R meeting in Feb. 12/2/2024 - Report completed and uploaded to portal. Waiting on Council review from A&R Management Committee, and then endorsement from Council before finalising for submission to the Department. 5/3/2024 - Completed by Australian Audit, February 2023. 09/04/2024 - CAR submitted 26/03/2024, implementation of a compliance calendar audit completed and undertaken on a monthly basis.	Completed
16	3. Legislative Compliance	3.2 How management is monitoring the effectiveness of its compliance and making recommendations for change as necessary;	Report non-compliances identified through internal audits to the Executive Management monthly meeting.	Britt Hadlow, Tamika Van Beek	Executive Managers Meeting Agenda template (V8) has been updated and uploaded in to Promapps. This version will commence use in March 2023	Completed
17	3. Legislative Compliance	3.3 Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints;	Review the Customer Service Charter	Kudzai Matanga	1/2/2024 - Review will be completed by the end of February 2024.	Underway
18	3. Legislative Compliance	3.3 Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints;	Review the Manage Complaints Process incorporating the following: a) Translating services being provided where appropriate. b) Special arrangements that may be required for responding to particular client groups. c) Reference to the public interest disclosure and misconduct processes. d) Declaring interests. e) The Ombudsman's Conducting Investigations Guidelines. f) The Ombudsman's Procedural Fairness Guidelines. g) A review process in which the Complaint Handling Officer's decision is reviewed by a suitably experienced colleague/superior before the complaint is finalised. h) An independent internal review process. i) Consideration towards establishing a designated Complaint Handling Officer. j) A system for analysing complaint information to enable continuous improvement.	Britt Hadlow	01/02/2023 - Limited. 12/04/2023 - Review underway. 4/07/2023 - Complaints process and website updated. Waiting for finalisation of process for complaints relating to council member breaches of the code of conduct. 01/08/2023 - Policy for council member breaches of the code of conduct has been workshopped with council and to be presented to the August OCM for endorsement. 16/08/2023 - Policy endorsed for Council member breaches of the code of conduct which is incorporated into the complaints process.	Completed

**Audit & Risk Management Committee  
Minutes  
22 April 2024**

**Attachment 6.5.1**

Number	Area	Control	Recommendation	Responsible Officer	Progress To Date	Status
19	3. Legislative Compliance	3.3 Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints;	Review the information available on the Shire of Northam website incorporating the following: a) Providing clear information that complaints are handled at no charge. b) Providing the information in the form of other languages and incorporating a "Listen" option.	Britt Hadlow, Colin Young	01/02/2023 - Requested quote for 'Listen' feature 12/04/2023 - Feature implemented.	Completed
20	3. Legislative Compliance	3.3 Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints;	Include the effectiveness of the complaint handling system within the internal audit framework.	Britt Hadlow, Colin Young	1/08/2023 - Complaint audit implemented commencing July 2023.	Completed





Shire of Northam  
*Heritage, Commerce and Lifestyle*

# Shire of Northam

ICT Strategy

2023 - 2028

## Version Control

Revision	Date	Name
Draft 1	13/03/2024	Kunal Sarma
Draft 2	15/03/2024	Colin Young
Draft 3	05/04/2024	Colin Young

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## Executive summary

### Overview

The Information and Communication Technology Strategy outlines the strategic guidance for the use of Information and Communication Technology by the Shire of Northam ensuring that information, communication & technology (ICT) systems are controlled and maintained in line with the Shires strategic and corporate business plans. The Shire of Northam is providing committed strategic, planning and leadership, and focused on strengthening our community.

Information & Communication Technology (ICT) has profoundly changed almost all aspects of society. It is now central to how people communicate, interact, make decisions, and do business. This includes the way the Shire of Northam operates and delivers services. ICT has and will continue to play a key role in how we operate as a business as we look to leverage technology to provide more efficient and effective services to our community and stakeholders.

The ICT Strategic Plan is one of the informing strategies forming part of the Integrated Planning and Reporting (IPR) Framework (refer figure 1) and provides a roadmap for ICT operations that will facilitate short-, medium-and long-term community priorities and aspirations.



The Shire of Northam is utilizing a baseline for the Shire's ICT Strategic Framework as recommended by the Department of Local Government, Sports & Cultural Industries.

The framework has the following 7 elements:

- Governance
- Emerging Trends and Technologies
- Business Systems and Applications
- Infrastructure and Technology
- Disaster Recovery
- Security
- Project Management

## Background

### ICT Strategic Plan

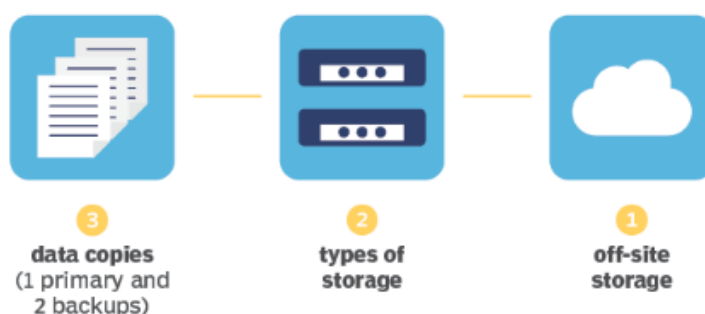
This plan is aimed at providing strategic direction for the efficient management of information and communication technology for the Shire of Northam.

The IT industry is increasingly embracing Software as a Service (SaaS) as the preferred approach for delivering software applications. In 2022, the Shire made the decision to upgrade its outdated ERP (Enterprise Resource Planning) system, moving away from the aging SynergySoft platform. This upgrade aims to boost productivity among staff and enable access to programs from any location with a reliable internet connection. Both the Executive team and the Council are eager to invest in technology to establish a stable and secure ICT program for the future, aiming to enhance efficiency in the Shire's operations. Council went out to market and selected ITVision to upgrade the existing SynergySoft ERP system to a cloud-based Altus platform (now ReadyTech Community) after careful evaluation. With the emerging trends it was inevitable that the Council would not stay with the legacy aging ERP solution.

Also, as part of the community safety plans; through an independent audit it was identified to enhance and improve the Shire's CCTV infrastructure. The existing network comprises of wireless links, and heavy on the bandwidth, hence it was decided to improve this as well as hardware infrastructure along with expanding the network by introducing a mobile cameras to be used for events and hotspots.

Enhancing the Disaster Recovery & Business Continuity plan – To enhance cybersecurity and business continuity the Shire has enhanced 2 factor authentication and has put forward in place a business continuity plan. This embraces data backup strategy the 3-2-1 Rule – maintaining 3 copies of the Shire data: this includes the original data and at least two copies to enhance redundancy.

## 3-2-1 backup strategy steps



### ICT Framework

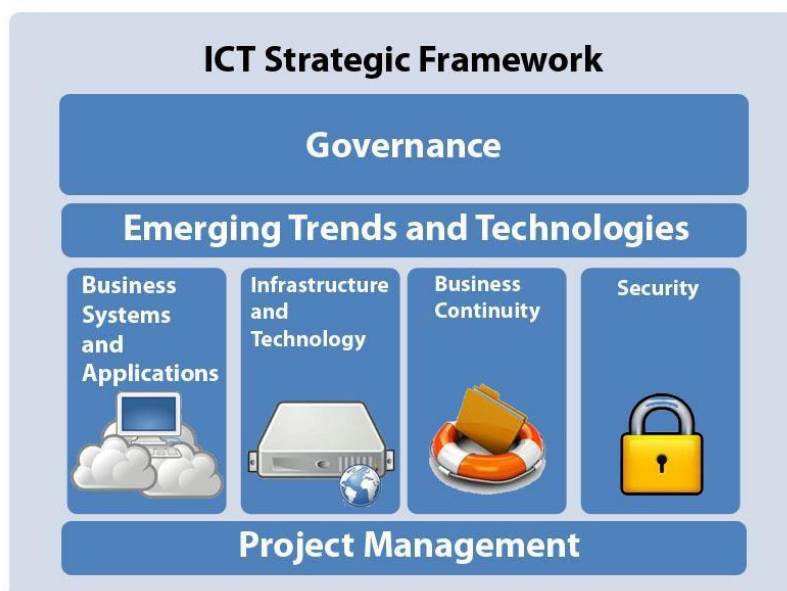
The ICT Framework represents the discipline of IT management as comprising seven key elements as defined by the Department of Local Government, Sport and Cultural Industries (1). The framework has been designed with four pillars reflecting the four main IT disciplines, with Governance overarching all aspects of IT at the top of the framework, and robust project management underpinning the framework. The positioning of Emerging Technologies and Trends over the four pillars of IT recognises the role that disruptive technology has on the delivery of IT services.

The key elements of the IT Framework are:

- (1) Governance — the guiding strategies, principles and practices that guide the correct and effective delivery of ICT and provides a framework for ICT decision making.
- (2) Emerging Trends and Technologies — the emerging trends and technologies providing challenges and opportunities for local government in managing ICT systems and resources, and delivery of future ICT services.
- (3) Business Systems and Applications — the software systems and applications used by a local government.
- (4) Infrastructure and Technology — the hardware and network infrastructure used to deliver local government ICT services.
- (5) IT Business Continuity — the activities undertaken to enable a local government to perform its key functions and deliver its ICT services.
- (6) Security — protecting information and systems from unauthorised access, use, modification, disclosure or destruction.
- (7) Project Management — the discipline of planning, organising, controlling, and managing resources to achieve specific goals.

The key elements are each made up of several lower-level elements. Together, these elements describe the discipline of managing each of the key elements identified within the framework. It is important to note that all elements of the framework are interrelated, and consideration should be given to how the elements interrelate when using and implementing the framework.

- (1) <https://www.dlgsc.wa.gov.au/local-government/strengthening-local-government/integrated-planning-and-reporting/ict-strategic-framework>



## Vision

The Shire of Northam has established a vision for our Information & Communication Technology (ICT), which is to provide innovative, reliable, effective (cost & use) and secure services both internally to our organisation and externally to our community and stakeholders.

- Innovative
  - Always looking for how we can use new technologies to help our community
  - Always looking for how we can make our organisation a more effective and an enjoyable place to work
- Reliable
  - Stable business systems and network communications
  - Appropriate redundancy to sustain critical functionality
- Effective
  - Simplified ICT experience for all users
  - ICT experiences our community wants and values
  - ICT tools and experiences that help our staff deliver for our community
  - ICT that is easily used and understood
- Secure
  - Safe from cyberattacks.
  - Keeping personal information / data secure

## Risk Management

Risk Category	Description	Rating (likelihood x consequence)	Mitigation Action
Financial	Lack of investment into ICT	Possible (3) x Medium (3) = Moderate (9)	ICT Strategic / forward planning involving stakeholders to determine needed and desired current and future outcomes that can be budgeted for.
Health & Safety	EOL/less than OSH/WSH ideal ICT hardware, RF and prolonged machine noise exposure	Possible (3) x Medium (3) = Moderate (9)	EOL hardware replacement decisions to consider OSH/WSH requirements. Suitable placement or enclosures for noisy ICT gear such as servers and switches.
Reputation	Slow take up of new technologies	Likely (4) x Minor (2) = Moderate (8)	ICT Team continuing to engage with Shire stakeholders, 3 <sup>rd</sup> party vendors, and other councils re: current and emerging technologies and methods of delivering desired services.
Service Interruption	Cyber Attack	Likely (4) x Major (4) = High (16)	Effective utilisation of firewall and anti-virus software (regular updates)  Staff education  Effective user authentication
Service Interruption	Prolonged loss of internet	Possible (3) x Medium (3) = Moderate (9)	Identification of single-points-of-failure and the implementation of suitable fail-over devices and processes.

Service Interruption	Underinvestment in ICT	Likely (4) x Medium (3) = High (12)	ICT Strategic / forward planning involving stakeholders to determine needed and desired current and future outcomes that can be budgeted for.
Compliance	No strategic direction established for ICT	Possible (3) x Medium (3) = Moderate (9)	ICT Strategic / forward planning involving stakeholders to determine needed and desired current and future outcomes that can be budgeted for.
Property	ICT asset management, accountability, security, disposal, & replacement	Possible (3) x Medium (3) = Moderate (9)	ICT managed asset register/database established for the Shire's ICT assets including mobile devices. Roll-out of a Mobile Device Management system
Environment	Visual, RF, and potential community concerns re: impact of ICT infrastructure including antennae, towers,	Likely (4) x Minor (2) = Moderate (8)	Utilising vendors and providers to advise, install, and maintain suitable equipment that is not only in keeping with best practices but also minimises

## Business Systems & Applications

The Shire utilises many different applications in the day-to-day operations. Some applications are cloud based whereas some are hosted in-house.

### Synergy soft (vendor is I/T Vision)

The ERP system, SynergySoft which is the main application software being used is developed and supported by ITVision (now ReadyTech). Synergyssoft addresses the Shires services including finance, payroll, rates, records, building & planning applications, health records, compliances, cat and dog registrations.

I/T Vision have been servicing local government in Western Australia for over thirty years. The current Synergy soft System has been utilised for the past fifteen years and is now due for replacement. I/T Vision are replacing Synergy soft with a new cloud-based system called Altus. This will result in the Synergy soft system being phased out in the short term, with new patches or improvements. As a result, ReadyTech is developing and rolling out a cloud-based solution called ReadyCommunity (earlier called Altus by ITVision). The cloud-based ERP software solution will always be available from anywhere.

### Microsoft Office

The Shire currently uses Microsoft Office365 for its office suite products and currently has a mix of Windows 10 and 11 Pro devices.

The Shire of Northam currently holds 100x M365 Business Basic, 110x M365 Business Standard and 30x O365 E3 licenses to provide both cloud/global access to current and standard office products including Word, Excel, 1TB of OneDrive cloud storage per licence, Teams collaboration/communications, and Email.

### Nintex Promapps

Nintex is a cloud-based workflow management solution which has been utilised by the Shire of Northam for the past nine years. Initially utilised to assist the Shire of Northam mitigate high turnover risk by documenting critical internal processes, thereby allowing new employs to transition into the organisation smoothly and quickly, understanding 'how things were done'. The Nintex project then morphed into a second stage of development whereby the focus was on applying



LEAN principles to the organisation by documenting, understanding and then improving internal business processes to improve efficiency and customer service. As of March 2024, the Shire of Northam has over 39 critical and 101 non-critical processes documented with in excess of 1077 individual documents recorded over time.

The Shire of Northam is currently utilising Nintex to focus on process automation as an opportunity to improve efficiency and customer experience. It is planned to deliver the first automated process in 2024.

Nintex is also used as the Shire of Northam organisational risk register. Adopted in 2019 Nintex is utilised to record all significant organisational risk and is reporting any noncompliance with risk mitigation actions to the Councils Audit & Risk Committee.

## Smartsheet

Smartsheet was introduced in 2020 to manage the organisational annual delivery plans. Smartsheet is a software as a service (SaaS) offering for collaboration and work management, developed, and marketed by Smartsheet Inc.

In addition to being utilised for annual work delivery outcomes, Smartsheet is also being utilised as a *performance dashboard reporting system* for Council and the Executives but is also a data management reporting system.

Smartsheet is a cloud-based platform enabling teams and organizations to plan, track, automate, and report on work. It provides a flexible, collaborative environment where users can manage projects, tasks, processes, and workflows effectively. Smartsheet offers a variety of features including customizable spreadsheets (referred to as sheets), project timelines, Gantt charts, dashboards, forms, and automation capabilities through integrations with other tools and services.

With Smartsheet, users can streamline their work processes, improve communication and collaboration among team members, and gain insights into project status and performance through real-time reporting and analytics. It is used across various industries and functions.

## DocAssembler

Doc Assembler is a cloud-based agendas and minutes solution designed to support enterprises across multiple sectors. This meeting management software enables accessibility and collaboration between meeting organisers, empowering meeting documents compilation in minutes. Doc Assembler is an intuitive, easy to use governance agenda software. It is an automated agenda and meeting management platform built to enable meeting administrators to create, collaborate and collate documents in a seamless and modern approach.

## Alchemy Technology

Alchemy SMS a Service Management System which is a comprehensive management system aimed at saving time, increasing control, eliminating inefficiencies, improving record keeping, automating complex reporting and helps to deliver superior standards of client care. This software system has been available in the market for over 15 years and used by more than 200 organizations.

## Ad Hoc Applications

The Shire has a portfolio of applications, some of which are SaaS (Software As A Service).

Some of these systems included are-

- Snap Send Solve –utilised by the Community to report work requests and currently being investigated as a potential customer request package (with automation benefits)
- Who's In – tracks administration staff being in or out of office.
- RAMS – Roads Asset Management System
- Navman - Vehicle tracking
- Fortinet VPNclient – For secure access to Shire resources from mobile Shire assets as well as BYOD.
- QGIS – a free and OpenSource Geographic Information System which can utilise mapping data obtained via the Shire's SLIP subscription from Landgate and may the potential to reduce reliance on the subscription licence Intramaps product.
- Intramaps – a licenced product supported by TechnologyOne utilising mapping data obtained via the Shire's SLIP subscription from Landgate and data regularly extracted from the Shire's Synergy database.
- Datto – Remote management and monitoring (and much more) software extensively utilised by the ICT team including the Shire's primary vendor for the management and support of servers and workstations.
- Spark CMS – "Content Managed Simply" used by Shire staff to maintain Shire of Northam publicly accessed website information.
- Formstack – Forms and document creator tool that allows users to create, deliver and store documents. The eSignature solution collects digital signatures for documents and forms from any devices.
- TPG Multimedia messaging - The Shire uses TPG multimedia messaging for bushfire alerts. Residents who have subscribed to get alerts regarding the burning period are communicated through this SMS services notifications.
- Azility – Program used by the council to pay utility bills.
- Docs on Tap – is a new councillor portal where the Shire stores Agenda, minutes and other documents, and the councillors can access through them.
- Cite Scada – This Program is used to manage the Shire's water reuse systems/pumps.
- Hydrowse - This Program is used to monitor the Shire's Irrigation Controllers.
- Signal – This program also assists in monitoring the Shire's Irrigation Controllers.
- MTEExec (MetroCount) – Used as a traffic analysis software for collecting traffic counts on roads using traffic counter.
- Chemwatch – This program is used as a chemical safety data sheet register for different buildings.
- Landgate – a statutory authority governed by *the Land Information Authority Act 2006*, captures maintain and deliver accurate location information across WA for use in emergency services to agriculture and land use planning.
- Mandalay – Mandalay Technologies is the leading provider of weighbridge software and data management systems for the waste management system.
- Smarter Ctrl Standpipes – Web based application used by the Shire to measure water usage.
- CTF Levy Portal – The Construction Training Fund (CTF) Levy Portal is an online service that allows project owners to pay building and construction industry training levy, and the staff can keep track of building permits.
- E-courts portal – Used for infringements for ranger and bushfire checks.
- DataWA – A database collection used to get shapefiles.
- WDER & DPIRG – database collection for contaminated sites database

## Server Operating Software

The primary physical server is running Hyper-V via Windows Server 2016 operating system to host and manage a suite of virtual machines/servers that provide Shire services.

These include:

- The Active Directory, Domain Name System, and File server running Windows Server 2016
- The SynergySoft database server was upgraded from “out of support”/EOL Windows Server 2008 to Windows Server 2019.
- The Intramaps server. Currently requiring an upgrade as it is running “out of support”/EOL Windows Server 2008. Note: We need to be considering moving Intramaps to the Shire’s already up to date Web Server and decommissioning this virtual machine rather than buy another server license.
- The Titan building security/alarm, and swipe card management system is running on through the Fileserver.
- The Web server is running Windows Server 2019

## Disaster Recovery

As part of Business Continuity and Disaster Recovery (BCDR) program, the Shire has procured Datto SIRIS which is aimed at delivering all in one solution that incorporates local backup and recovery with a secure, cloud-based repository and full disaster recovery in the cloud. Instant virtualisation can be recovered in Datto Cloud or on local hardware.

- Multiple snapshot images of the virtual machines/servers.
- Full and/or incremental onsite and offsite backups of data on the File and Database servers on a daily, weekly, monthly, yearly, as well as ad-hoc basis (I.E, as part of system or software upgrades, EOFY processing, etc etc.)
- Backup of cloud O365 data including email.
- Quick access/restore capability to multiple “Previous Versions” of files/data accessed by staff and Councillors on our “G:” or “shire data” drive. Maximum roll-back/restore is currently set to the last 45 days with a “Previous Version” backup occurring at 7am and 12pm.
- Quick access/restore capability to at least the last 14 days of email sent to “Deleted Items”.

The Shire’s current business continuity / DR options from an ICT point of view include:

- Fail-overs to 4G in the event of loss of fixed line NBN. This maintains access to the internet.
- Fail-overs to fixed Wi-Fi links. This maintains local network links between Admin, Library, Create298, BKB, Visitor Centre, Killara, Recreation Centre, and the Depot but not the internet in the event of a 4G \*and\* NBN outage.
- Manual and auto fail-over or redirection capabilities to mobile in the event of fixed phone service interruptions.
- UPS (Uninterrupted Power Supply) devices to suit typical individual site requirements in the event of short period power outages.
- Access to a Shire owned truck mounted generator that can be deployed to hook into the admin building in the event of an extended power outage.
- A more mobile work force with policies, processes, and equipment established (and tested) to enable extended “working from home” type situations.
- Multiple forms and levels of data backups.

A full system DR testing is to be performed.

## Infrastructure

The Shire has infrastructure consisting of network communications, ICT hardware and telephony.

## Network Communications

Infrastructure Network communications currently utilises an enterprise grade 1000Mb and 4G internet connections, point-to-point (PtP) radio links between sites and a SIP enabled telephone connection. The network has been expanded to address immediate user needs however a more considered approach is now appropriate. A network communications infrastructure plan is yet to be developed and will assess existing infrastructure, forecast future demand, and design a network to meet that demand and provide a sufficient level of redundancy. The assessment of existing infrastructure will include availability and reliability of internet communications that will be critical to business systems and applications and disaster recovery.

## Infrastructure ICT Hardware

Equipment is replaced according to needs and age and the ICT Team has created, implemented, and maintains an extensive ICT related access database which includes servers, workstations, network/comms equipment, mobile devices, fixed telephony and printers at all our offices including Wundowie. However, there is no formal policy relating to ICT asset management. An ICT asset management IOP will guide both hardware and software investment and renewal and the asset management plan needs to include the CCTV network. The main server and storage is located at the Administration Centre (395 Fitzgerald Street). Other locations have task specific devices such as local CCTV recording/capture/control stations. Storage in the main server was increased (May 2021) to help alleviate performance/resource issues with SynergySoft access and server requirements are expected to change significantly with the continued uptake of SaaS and ongoing migration to cloud based services such as ReadyTech Community (Altus) and Sharepoint. The Shire's Libraries include network, comms, telephony, and workstations monitored and maintained by the ICT Team, and site-specific public access equipment workstations and catalogue server monitored and maintained by the Library Manager.

## Telephony

The Shire is currently using TPG's cloud PBX solution for telephony system and also makes extensive use of mobile devices running on Telstra network. Existing telecommunications are internet dependent can be diverted to mobile phone numbers when needed.

Mobile devices are currently well utilised to assist staff in the field. Future considerations include equipping users with the most appropriate device for their role, accommodating the desire for bring-your own devices in a sustainable manner and pushing messages to staff and the community with mobile devices.

## Security

The Shire has developed a treatment plan to review employee IT security access and developed ICT security access policy. 2FA (Two Factor Authentication) has been enabled for all staff user accounts to further enhance the security levels.

The Shire has set up firewalls and anti-virus software; and has additional protection through Datto SaaS Protection, Graphus and 24x7 Rocket Cyber Management SOC Services. These additional software ensures that the Shire is cyber protected at all times. Datto SaaS Protection is a comprehensive Microsoft 365 backup and recovery solution with advance thread protection. Graphus protects the organisation from malicious unwanted emails and is a phishing defence platform. Rocket Cyber's Managed SOC (security operation centre) is a managed detection and response service that leverages threat monitoring platform to detect malicious and suspicious activity across three critical attack vectors – endpoint, network and cloud for the organisation.

The Shire's main physical server is secured in a locked comms cabinet in the general access copier room. The comms switches are currently located in an unlocked built-in cupboard in an open office where IT team is housed.

Swipe card access is given to Staff only in the Shire's Admin building is keeping with best practice, and it also helps secure our main server and comms equipment.

Locked comms cabinets and a locked comms room at the Recreation Centre and the new Depot secures Communication equipment, CCTV control stations, and other stand-alone gear at the Shire's other offices.

## Governance

To address ICT governance, the Shire has developed the ICT strategic plan which is in-line with the Corporate Business Plan and Annual Business Plan. ICT has developed ICT security policy and in process of developing and defining other policy and procedures to ensure best practices are in place for the organisation. IT team maintains a Risk register and documents all IT related risks on it.

## Emerging Trends and Technologies

The Shire has in place Communications and Social Media Policy in place and also an Acceptable use of ICT resource policy for Council Members and Staff in place. Currently ICT is in process to develop a BYOD policy and open data policy.

## Project Management

There is a Project Management template document in place which documents change control, stakeholder communications, procurement management details, project budget and project timeline. And this document is widely being used in the organisation capturing the business case and project plan.

## ICT Actions

The Shire of Northam is utilizing a baseline for the Shire's ICT Strategic Framework as recommended by the Department of Local Government, Sports & Cultural Industries.

The framework has the following 7 elements:

- Governance
- Emerging Trends and Technologies
- Business Systems and Applications
- Infrastructure and Technology
- Disaster Recovery
- Security
- Project Management

The table below identifies the key items that are required as part of the Strategic Framework, including review dates or the date of expected completion or adoption.

Governance					
ICT decisions and operations within the Shire will be controlled and guided through a formalised ICT Governance framework. This framework will ensure the alignment of ICT activities with business priorities.					
Item	2023/24	2024/25	2025/26	2026/27	2027/28
ICT Strategic Plan	Review		Review		Review
Annual Operating Plan (Budget)	Review	Review	Review	Review	Review
Service Level Agreement		Adopt	Review	Review	Review
ICT Policy	Adopt		Review		Review

Emerging Trends and Technologies					
ICT policies and procedures need to be current enabling the organisation to conduct considered reviews of emerging technologies and trends, to ensure they meet current and emerging needs of the organisation.					
Item	2023/24	2024/25	2025/26	2026/27	2027/28
Acceptable Use Policy	Review		Review		Review
BYOD Policy		Adopt		Review	

Business Systems and Applications					
ICT decisions and operations within the Shire will be controlled and guided through a formalised ICT Governance framework. This framework will ensure the alignment of ICT activities with business priorities.					
Item	2023/24	2024/25	2025/26	2026/27	2027/28
Core Business Systems	Review	Upgrade		Review	
Review Other Systems in place	Review		Review		Review

Infrastructure and Technology					
ICT needs to work with the organisation to establish mission critical services and ensure that disaster recovery and business continuity plans meet current and emerging needs					
Item	2023/24	2024/25	2025/26	2026/27	2027/28
Hardware Refresh cycle	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Public CCTV Infrastructure	Develop CCTV Strategy & Policy	Strategy Implementation Stage 1	Strategy Implementation Stage 2	Strategy Implementation Stage 3	Audit
Server Infrastructure		Audit	Review	Upgrade	

Disaster Recovery					
ICT needs to work with the organisation to establish mission critical services and ensure that disaster recovery and business continuity plans meet current and emerging needs					
Item	2023/24	2024/25	2025/26	2026/27	2027/28
Business Continuity and Disaster Recovery Plan	Adopt		Review		Review
Test BCDR plan	Audit		Audit		Audit
Data Retention		Develop		Review	

Security					
The threat of cyber security incidents continues to rise. The Shire needs to develop and implement security policies and procedures to meet this increasing threat.					
Item	2023/24	2024/25	2025/26	2026/27	2027/28
Security Policy	Adopt	Review		Review	
Cybersecurity Training	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing

Project Management					
The effective delivery of ICT projects requires a suitable management framework to be implemented					
Item	2023/24	2024/25	2025/26	2026/27	2027/28
Project Management Document		Review		Review	

## Appendix 1: Infrastructure Lifecycles Replacement Schedule

ICT hardware will have a defined life and should be replaced in line with the table below, which is aligned with the Shire's Asset Management Policy, W5.7. Where possible, hardware warranty or maintenance contracts will be aligned to the defined life of each item.

Hardware Items and Associated Software	Life Cycle (Years)
Mobile Phone	As required
Notebook PC	5
Desktop PC <sup>3</sup>	5
Tablet PC	5
Server	5
Storage – SAN/NAS	5
CCTV (IP) Camera	5
Network Router	5
Network Switch	5
Plotter	10
Printer – including Multi-Function Device	5
Scanner	5
Tape Drive or Library	5
Telephony System	As required
Rack	15
Uninterruptible Power Supply (UPS)	10



## References

- (1) Department of Local Government and Community, Information and Communications Technology Strategy Framework, 2013. <https://www.dlgsc.wa.gov.au/local-government/strengthening-local-government/integrated-planning-and-reporting/ict-strategic-framework>

## 6.6 Progress Towards the ICT Strategy Plan

<b>File Reference:</b>	1.1.9.1
<b>Reporting Officer:</b>	Kunal Sarma (Business Systems Coordinator)
<b>Responsible Officer:</b>	Colin Young (Executive Manager Corporate Services)
<b>Officer Declaration of Interest:</b>	Nil.
<b>Voting Requirement:</b>	Simple Majority
<b>Press release to be issued:</b>	No

### BRIEF

To provide an update on the progress made towards the ICT Strategy Plan.

This report aims to establish a level of accountability in respect to completing the actions identified through the audit undertaken by LGIS in 2019 in order to ensure that continuous improvement occurs within the organisation.

### ATTACHMENTS

1. ICT Strategic Plan Action Plan [**6.6.1** - 5 pages]

## A. BACKGROUND / DETAILS

The Shire of Northam is moving through a significant period of change and development. In recognition of this and the need to ensure that it can continue to meet the aspirations of the community, the Shire of Northam has undertaken to put in place a number of Strategic and Business Plans to deliver short, medium and long-term objectives. The Shire is committed to strategic planning and leadership, focused on strengthening our community, providing growth, and diversifying the local economy.

## B. CONSIDERATIONS

### B.1 Strategic Community / Corporate Business Plan

Performance Area: Prosperity.

Outcome 10: An attractive destination for investors, business and visitors; helping to grow the economy and local jobs.

Objective 10.1: Pursue economic growth, innovation and diversification.

Priority Action: Nil.

**B.2 Financial / Resource Implications**

To be determined.

**B.3 Legislative Compliance**

Local Government Act 1995 and relevant subsidiary legislation.

**B.4 Policy Implications**

Nil.

**B.5 Stakeholder Engagement / Consultation**

Nil.

**B.6 Risk Implications**

Refer to Risk Matrix [here](#).

<b>Risk Category</b>	<b>Description</b>	<b>Rating (likelihood x consequence)</b>	<b>Mitigation Action</b>
Financial	Lack of investment into ICT	Possible (3) x Medium (3) = Moderate (9)	ICT Strategic / forward planning involving stakeholders to determine needed and desired current and future outcomes that can be budgeted for.
Health & Safety	EOL/less than WHS ideal ICT hardware, RF and prolonged machine noise exposure	Possible (3) x Medium (3) = Moderate (9)	EOL hardware replacement decisions to consider WHS requirements. Suitable placement or enclosures for noisy ICT gear such as servers and switches.
Reputation	Slow take up of new technologies	Likely (4) x Minor (2) = Moderate (8)	ICT Team continuing to engage with Shire stakeholders, 3 <sup>rd</sup> party vendors, and other councils re: current and emerging technologies and methods of delivering desired services.
Service Interruption	Nil.	Nil.	Nil.
Compliance	Nil.	Nil.	Nil.
Property	Nil.	Nil.	Nil.
Environment	Nil.	Nil.	Nil.

## B.7 Natural Environment Considerations

Nil.

## C. OFFICER'S COMMENT

ICT services are presently provided to approximately 130 employees across a number of sites as well as to the community and stakeholders. The ICT Strategy Plan establishes a course of action to guide the future development and delivery of ICT services for the Shire of Northam. An update on the actions undertaken on the Plan is included in Attachment 1 of this report.

Key to table:

Completed

No Action

Underway

### RECOMMENDATION / COMMITTEE DECISION

Minute No: AU.293

Moved: Cr H J Appleton

Seconded: Cr M I Girak

That the Audit & Risk Management Committee endorses the following recommendation being presented to Council:

1. That Council RECEIVES the update as provided in Attachment 6.6.1 in relation to the progress made towards the ICT Strategy Plan.

**CARRIED 4/0**

**For:** Cr A J Mencshelyi, President C R Antonio, Cr H J Appleton and Cr M I Girak

**Against:** Nil

Clarification was sought in relation to:

Is the information provided in the attachment enough for the auditors?

*The Executive Manager Corporate Services advised that it is believed that it will be enough, and it is inline with what the previous auditor had instructed us to provide. It was also noted that in regards to the outstanding tasks picked up at the last audit, most of the identified*

*weaknesses have been addressed and dealt with, with the exception of a few policies, that should be in place by the end of the financial year.*

Has the issue with staff having access to all folders in the shared drive been reviewed and corrected?

*The Business Solutions Coordinator advised that it has been reviewed and changes have been made to the access levels in the shared drive and Synergy, with maintenance planned to occur every 2 months*

The attachments refers to the life of the ICT infrastructure. Is this standard?

*The Business Solutions Coordinator advised that this is a 'business normal', it is considered that the useful lifetime of technology is 5 years, before it is considered as not able to run to its full functionality due to technology and software upgrades. It was also noted that while this is a business standard the organisation may still look in to if they have the resources to look at alternatives (i.e. software updates). The old computers from office staff are generally refurbished and redistributed to outer offices where they would not need to perform at as high a standard.*

Does the audit on IT identify third party risks due to the use of cloud based services, should the third party be cyber attacked?

*The Executive Manager Corporate Services advised that we are unable to answer that. The Business Solutions Coordinator offered some information in relation to third party services.*

## ICT Strategic Plan Action Plan

Number	Area for Further Development	Recommendation / Action	Timeframe	Responsibility	Progress To Date	Status
1	Governance	ICT decisions and operations within the Shire will be controlled and guided through a formalised ICT Governance framework. This framework will ensure the alignment of ICT activities with business priorities.	2021 / 2026	Corporate Services / ICT	<p>Draft strategic and operations plans developed. SLAs to be determined.</p> <p>February 2022 Update: In early discussions with external provider regarding SLAs.</p> <p>August 2022 Update: No progress.</p> <p>December 2022 Update: No progress.</p> <p>April 2023 - to review and work on it.</p> <p>Jan 2024 - ICT security document to control AD and Synergy Security Access. Promapps process has been set up. Liaising with ITVision to amend Synergy Security Access.</p> <p>Mar 2024 - ICT Security Policy is to be presented to internal Audit Committee in next committee meeting.</p> <p>April 2024 - ICT AI Policy is to be presented to the Committee in the next meeting.            Creating other ICT Policy in process for Internal Policy adoption.</p>	Underway
2	Emerging Trends and Technologies	ICT policies and procedures need to be current enabling the organisation to conduct considered reviews of emerging technologies and trends, to ensure they meet current and emerging needs of the organisation.	2021 / 2026	Corporate Services / ICT	Acceptable Use and BYOD policies adopted.	Completed

Number	Area for Further Development	Recommendation / Action	Timeframe	Responsibility	Progress To Date	Status
3	Business Systems and Applications	Appropriately managed business systems and applications will help consolidate and streamline business processes.	2021 / 2026	Corporate Services / ICT	<p>Inventory Register established. RFQ re: potential CRM/RMS upgrade/migration from Synergysoft occurring.</p> <p>February 2022 Update: Tenders have been received and staff will be evaluation and expecting to present to the next Audit Committee meeting.</p> <p>May 2022 Update: No progress.</p> <p>August: Staff are expecting to receive an overview of the Altus System within the month, this will then determine the best way forward.</p> <p>Feb 2023 Data Cleaning in process. COA restructuring project will be commencing soon.</p> <p>April 2023 - COA restructuring underway.</p> <p>July 2023 - Go live with new COA.</p> <p>Aug 2023 - New COA restructuring completed and currently used in Synergy. Staff's are being trained on using the new codes.</p> <p>Discovery phase for Health/Planning/Building modules through Greenlight to commence for 3 days starting 15th August 2023. Parallely to run HR ,module workshop through Pulse.</p> <p>Jan 2024 - Pulse HR module workshops &amp; training scheduled with HR team to commence. Prerequisites were to have name based email addresses. For 30 odd mailboxes, name based id have been created to meet requirements.</p> <p>Greenlight - Building/Planning/Health - identified by internal team that the test environment wasn't fit for purpose for the Shire and has been put on hold. ReadyTech account manager to provide quote for alternative and organize demo session.</p> <p>Altus Content Management - Replacement for Central Records was identified as need to go live before Greenlight due to integration. Queried ITV/Readytech regarding Payroll implementation and go live (April 2024) to go ahead of Altus Content Management.</p> <p>Mar 2024 - Prerequisite -names based email addresses created for 30 users.</p> <p>Pulse (HR) - workshops and training ongoing with HR team.</p> <p>Greenlight (Health/Planning/building) - currently on hold as the test environment set up in Jan was identified as not fit for purpose.</p> <p>Altus Content management kept on hold.</p> <p>April 2024 - CEO and EMCOPRS had meeting with ITV CEO Nigel, new project manager assigned for Northam. Awaiting first meeting and then discuss ERP upgrade implementation and roll out strategy.</p> <p>Pulse (HR) - workshops and training ongoing with HR team. A sandbox play account set up for Northam.</p>	Underway

Number	Area for Further Development	Recommendation / Action	Timeframe	Responsibility	Progress To Date	Status
4	Infrastructure and Technology	ICT has extensive assets and services under management. The best value and maximum benefit from this investment can only be obtained if suitably managed.		Corporate Services / ICT	<p>Systems manual to be developed. Network communications infrastructure plan to be developed.</p> <p>February 2022 Update: No progress.</p> <p>May 2022 Update: No progress.</p> <p>August 2022, limited progress made largely around the Shires CCTV infrastructure which is having a needs assessment carried out.</p> <p>December 2022 Update: No progress.</p> <p>April 2023 - To investigate and enquire with Telstra if they have any open nodes available across Fitzgerald St to rent lines to connect the CCTV poles in order to reduce the congestion in the wireless link for the CCTV infrastructure.</p> <p>July 2023 - To update the existing document as per Shire strategy for grant funding and improving the current CCTVs in place.</p> <p>November 2023 - CCTV Strategy and Audit Complete</p> <p>March 2024 - Engaging with vendors to implement Stage 1 of CCTV strategy.</p>	Underway
5	Disaster Recovery	ICT needs to work with the organisation to establish mission critical services and ensure that disaster recovery and business continuity plans meet current and emerging needs	2021 / 2026	Corporate Services / ICT	<p>Adhoc DR / Business Continuity plan in place and partially tested. Data retention plan developed</p> <p>Jan 2024 - BCDR - Business Continuity &amp; Disaster Recovery program adopted by Council in Dec 2023. PO given out to WALGA supplier JHCS. Currently under configuration state.</p> <p>Feb2024 - BCDR - Hardware DR server delivered, configuration and testing being conducted by JHCS.</p> <p>Mar 2024 - BCDR - Backup report shows backup running. Next phase is to test BCDR in coming months.</p> <p>April 2024 - BCDR implementation is up and running successfully.</p>	Completed



Number	Area for Further Development	Recommendation / Action	Timeframe	Responsibility	Progress To Date	Status
6	Security	The threat of cyber security incidents continues to rise. The Shire needs to develop and implement security policies and procedures to meet this increasing threat.	2021 / 2026	Corporate Services / ICT	<p>Ongoing development and training will always be occurring.</p> <p>May 2022 Update: No progress.</p> <p>August 2022, No progress.</p> <p>Februarys 2022 Update: No progress.</p> <p>April 2023 - Currently Northam has in place Rocket cyber with is a 24/7 managed security operations centre (SOC) which monitors for any unusual activity on the network including the 365 tenancy , Datto SAAS protection is the 365 tennacy backups, Datto defence is software that sits in the 365 tenancy and monitors for any injected code into emails, phishing and ransomware attacks on teams, Sharepoint, Outlook, OneDrive . Datto EDR is endpoint detection and remediation . EDR is designed to sit between AV and SOC services and protect endpoints from any unusual activity. And we have Trend AV on all machines</p> <p>July 2023 - Existing Cybersecurity in place is currently functioning well. Next phase is enabling Office365 MFA (multifactor authentication).</p> <p>November 2023 - MFA identification is currently being rolled out and now covers 50% of Staff. In Addition the ICT Disaster Recovery Plan has also been updated.</p> <p>Jan 2024 - MFA rolled out to councilors. Other staff being rolled in with MFA to be completed by mid Feb 2024.</p> <p>Feb 2024 - MFA roll out complete. Requested for quotes for Pen testing &amp; Vulnerability assessment testing.</p> <p>Mar 2024 - SynergySoft Security Structure reviewed and restructured for internal correspondents and file structure. Next is to do Pen testing and Vulnerability assessment testing.</p> <p>April 2024 - PO sent to vendor for performing pen testing and vulnerability assessment testing. Schedule to be carried out in next few weeks.</p> <p>April 2024 - SynergySoft Security levels restructured. ICT Security Policy created. 2FA is in place. RocketCyber 24x7 is in placed along with Datto SAAS Protect and Graphus for Cybersecurity. Vulnerability testing &amp; Pen testing to be carried out as part of audit requirement.</p>	Completed

Number	Area for Further Development	Recommendation / Action	Timeframe	Responsibility	Progress To Date	Status
7	Project Management	The effective delivery of ICT projects requires a suitable management framework to be implemented	2022	Corporate Services / ICT	Project Management ICT Procedure to be developed. February 2022 Update: No progress. August 2022 Update: No progress. December 2022 Update: No progress. April 2023 - to review and develop a frame work May 2023 - yet to review and develop July 2023 - Project Management document currently available reviewing that document. November 2023 - Project Management Document has been reviewed and signed off on.	Completed

**7 URGENT BUSINESS APPROVED BY DECISION**

Nil.

**8 DATE OF NEXT MEETING**

Upcoming meetings:

- 29 August 2024 at 5:30pm
- 28 November 2024 at 5:30pm

**9 DECLARATION OF CLOSURE**

There being no further business, the Presiding Member, Cr A J Mencshelyi, declared the meeting closed at 6:41 pm.

"I certify that the Minutes of the Audit & Risk Management Committee Meeting held on 22 April 2024 have been confirmed as a true and correct record."

\_\_\_\_\_ Presiding Member

\_\_\_\_\_ Date

