# Audit, Risk & Improvement Committee Meeting

## Minutes | 11th November 2025

**Disclaimer**

Members of the public should note that in any discussion regarding any planning or other application that any statement or intimation of approval made by any member or officer of the Shire of Quairading during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Quairading. No action should be taken on any item discussed at a Council meeting prior to written advice on the resolution of the Council being received.

Any plans or documents contained in this document may be subject to copyright law provisions (*Copyright Act 1968*, as amended) and the express permission of the copyright owner(s) should be sought prior to the reproduction.

# CONTENTS

**ITEM 1 OPENING & ANNOUNCEMENTS ..... 3**
**ITEM 2 ATTENDANCE AND APOLOGIES ..... 3**
**ITEM 3 DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/PETITIONS ..... 4**
**ITEM 4 DECLARATIONS OF INTEREST ..... 5**
**ITEM 5 CONFIRMATION OF MINUTES AND BUSINESS ARISING ..... 6**
5.1 Confirmation of Minutes: Audit & Risk Committee Meeting – 12 August 2025 ..... 6
BUSINESS ARISING ..... 6
**ITEM 6 STANDING ITEMS – EXTERNAL AUDIT ..... 7**
6.1 Audit Register - Progress Report ..... 7
6.2 2024/2025 Financial Audit - Office of the Auditor General (OAG) ..... 11
**ITEM 7 STANDING ITEMS – CONTROLS, SYSTEMS AND PROCEDURES ..... 17**
7.1 Report on Excess Annual Leave and Long Service Leave Entitlements ..... 17
7.2 Risk Management Dashboard Novermber 2025 ..... 23
7.3 Financial Management Review Findings, Recommendations and Actions Template ..... 42
**ITEM 8 EMERGING ISSUES/LATE ITEMS ..... 54**
**ITEM 9 CONFIDENTIAL ITEMS ..... 55**
9.1 Quairading Land Sales ..... 55
**ITEM 10 NEXT MEETING DATE ..... 57**
**ITEM 11 CLOSURE ..... 57**

# SHIRE OF QUAIRADING

## Audit & Risk Committee Meeting

The Audit & Risk Committee Meeting Minutes of Meeting held on 11th November 2025 commencing at 5.00pm.

## ITEM 1 OPENING & ANNOUNCEMENTS

The Chairperson opened the Meeting at 5.00 pm.

"Before we start our meeting, I would like to acknowledge that we are meeting on Noongar/Ballardong land. We pay respect to the original custodians of the land…past, present and future. I welcome you all here today for this meeting."

## ITEM 2 ATTENDANCE AND APOLOGIES

**Councillors**

| | |
|---|---|
| Mrs T Fraser | Chairperson |
| Cr TJ Stacey | Shire President |
| Cr JC Hayes | Deputy Shire President |
| Cr BR Cowcill | |
| Cr RC Faltyn | |

**Council Officers**

| | |
|---|---|
| Mr KR Donohoe | Chief Executive Officer |
| Ms T Brown | Executive Manager, Corporate Services |
| Ms SE Caporn | Executive Officer, Works & Services |
| Ms J Green | Executive Officer, Community and Development |
| Ms M Haeusler | Manager of Governance |

**Observer/Visitor**

Nil

**Apologies**

Cr KS Squiers

**Leave of Absence Previously Granted**

Nil

## ITEM 3 DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/PETITIONS

Nil

## ITEM 4 DECLARATIONS OF INTEREST

Nil

# ITEM 5 CONFIRMATION OF MINUTES AND BUSINESS ARISING

## 5.1 Confirmation of Minutes: Audit & Risk Committee Meeting – 12 August 2025

**COMMITTEE RESOLUTION: ARIC 010-25/26**

Moved: Cr JC Hayes
Seconded: Cr BR Cowcill

That the Minutes of the Audit & Risk Committee Meeting held on the 12 August 2025 be confirmed as a true and accurate record.

FOR: Mrs T Fraser, Crs TJ Stacey, JC Hayes, BR Cowcill and RC Faltyn

AGAINST: Nil

**CARRIED 5/0**

**BUSINESS ARISING**

## ITEM 6 STANDING ITEMS – EXTERNAL AUDIT

6.1 Audit Register - Progress Report

| | |
|---|---|
| **Responsible Officer** | Kenneth Donohoe, Temporary Chief Executive Officer |
| **Reporting Officer** | Tricia Brown, Executive Manager, Corporate Services |
| **Attachments** | 1. Audit Register Progress Report November 2025 (confidential) |
| **Voting Requirements** | Simple Majority |
| **Disclosure of Interest** | Reporting Officer: Nil<br>Responsible Officer: Nil |

**COMMITTEE RESOLUTION: ARIC 011-25/26**

Moved: Cr TJ Stacey
Seconded: Cr JC Hayes

That the Audit, Risk & Improvement Committee recommends to Council, that Council notes the progress recorded against each item within the audit register in confidential attachment (i).

FOR: Mrs T Fraser, Crs TJ Stacey, JC Hayes, BR Cowcill and RC Faltyn

AGAINST: Nil

**CARRIED 5/0**

**IN BRIEF**

- This report provides an update on the progress of actions included in the audit register.
- The audit register includes all open audit findings that have previously been accepted by the Audit and Risk Committee.

**MATTER FOR CONSIDERATION**

Receipt of the audit register progress report to 31 October 2025.

**BACKGROUND**

The external audit, also known as financial audits or audit of the annual financial statements, focuses on providing an objective and independent examination of the financial statements prepared by the Shire, increasing the value and user confidence in the financial statements.

The audit register lists findings from audit reports previously accepted by the Audit & Risk Committee. The register describes the progress of implementing improvements and percentage completion. Progress on the actions is monitored by management, this Committee and Council.

New findings from the 2024/2025 interim audit management letter are included in this report.

The Final Audit for 2024/2025 was conducted in October however an updated audit management letter has not yet been received from the auditors (AMD).

**STATUTORY ENVIRONMENT**

*Local Government (Audit) Regulations 1996*

*Local Government (Financial Management) Regulations 1996*

*Local Government Act 1995*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Council required a budget allocation of $45,903 in the 2025/2026 Budget, this was only an indicative cost from AMD, to perform the full 2024/2025 Audit of the financial statements. Due to increased costs from the OAG in 2025, a higher budget will be required to complete the 2025-2026 Audit. Officers' efforts to undertake the improvements and report on progress have not been estimated or reported.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.4 Governance & Leadership**: Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Nil.

**RISK ASSESSMENT**

| | Option 1 |
|---|---|
| Financial | Low<br>*Cost of the annual audit is included in the budget. By regularly reviewing progress against audit findings, the risks associated to misconduct and error are significantly reduced.* |
| Health | Low |
| Reputation | Low<br>*Compliant with legislative requirements. Failure to complete the findings from audit reports would lead to increased reputational risk.* |
| Operations | Low<br>*Operational impact is minimal in reporting progress on audit findings. Operational impact of not closing findings would escalate.* |
| Natural Environment | Low |

| | Consequence | | | | |
|---|---|---|---|---|---|
| Likelihood | Insignificant | Minor | Moderate | Major | Critical |
| Rare | LOW Accept the risk Routine management | LOW Accept the risk Routine management | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review |
| Unlikely | LOW Accept the risk Routine management | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review |
| Possible | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quartely senior management review | HIGH Quarterly senior management review |
| Likely | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review | HIGH Quarterly senior management review | EXTREME Monthly senior management review |
| Almost certain | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review | EXTREME Monthly senior management review | EXTREME Monthly senior management review |

**COMMENT**

The audit register **confidential** **attachment (i)** counts actions and totals by “Finding #”. Each finding may have more than one “recommendation” and associated “agreed management action”. Only when all recommendations and agreed management actions within a finding are deemed complete will the finding, as a whole be, totalled at 100% complete and recommended to be closed.

The process for adding and removing findings to the audit register is as follows:

1. An external audit is completed, and an audit report is finalised.
2. The audit report is presented to the Audit and Risk Committee (ARC).
3. The ARC recommends to Council that it notes and accepts the audit report.
4. All findings from the audit report are **added** to the audit register.
5. Progress is reported by management with updates recorded quarterly in “officer comment / action taken”.
6. Any findings deemed as complete by management are marked as “100% complete” with the status of “closed”.
7. The audit register – progress report is submitted by management to the ARC.
8. The ARC reviews the audit register and confirms completion of any 100% and closed findings.
9. The ARC recommends to Council that it notes progress and approves the findings marked as complete to be registered as closed.
10. Closed findings are **removed** from the audit register.

A summary of the audit register, included below, will illustrate the trend of actions that have been added, progressed, and completed.

The blue row represents actions added by the ARC. New audit findings presented to the current meeting are included at the subsequent meeting, following acceptance.

The green row represents actions closed by the ARC and will always total 0 for the current meeting date. The closed actions from the current meeting will then be shown in the “closed by the Audit & Risk Committee” total in the subsequent meeting’s table summary.

| Status of Actions | ARC - Meeting Date: 10.11.25 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 02/2024 | 05/2024 | 08/2024 | 11/2024 | 02/2025 | 05/2025 | 08/2025 | 11/2025 | TOTAL |
| **New actions added by ARC** | **1** | **0** | **7** | **0** | **3** | **0** | **5** | **0** | **16** |
| **Not commenced** ≤10% | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Progressed** >11% to 99% | **0** | **0** | **0** | **0** | **11** | **11** | **16** | **16** | **16** |
| **Total (0% to 100%)** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Completed** =100% | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Total (0% to 100%)** | **7** | **0** | **0** | **0** | **0** | **0** | **0** | **7** | **7** |
| Total cumulative closed by ARC | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **7** | **7** |

The committee is requested to recommend to Council that Council note the progress and Officer comments.

It is requested to note the audit register progress report in **confidential** **attachment (i)**.

## 6.2 2024/2025 Financial Audit - Office of the Auditor General (OAG)

| | |
|---|---|
| **Responsible Officer** | Kenneth Donohoe, Temporary Chief Executive Officer |
| **Reporting Officer** | Tricia Brown, Executive Manager, Corporate Services |
| **Attachments** | 1. Attachment (i) OAG Tender Notification<br>2. Attachment (ii) OAG Letter - Strengthening Timeliness & Transparency in Local Government Financial Audits |
| **Voting Requirements** | Simple Majority |
| **Disclosure of Interest** | Reporting Officer: Nil<br>Responsible Officer: Nil |

**COMMITTEE RESOLUTION: ARIC 012-25/26**

Moved: Cr TJ Stacey
Seconded: Cr RC Faltyn

That the Audit, Risk & Improvement Committee recommend to Council, that Council:

1. Notes the 2024-2025 Final Audit was completed following an onsite visit on 30th September & 1st October 2025. Documentation was provided to the auditors over a number of weeks via an online portal to support the Annual Financial Statements.

FOR: Mrs T Fraser, Crs TJ Stacey, JC Hayes, BR Cowcill and RC Faltyn

AGAINST: Nil

**CARRIED 5/0**

**IN BRIEF**

- The 2024-2025 Audit commenced with the Entrance Meeting held via Teams with Tim Partridge (AMD) and Liang Wong (OAG). Following completion of the Interim Audit on site the OAG has presented Council with their Findings. The final onsite audit has now been completed.

**BACKGROUND**

The external audit, also known as financial audits or audit of the annual financial statements, focuses on providing an objective and independent examination of the financial statements prepared by the Shire, increasing the value and user confidence in the financial statements.

AMD Chartered Accountants (AMD) have been contracted by the OAG to perform the Shire's financial report audit for a 3-year period, commencing with the audit for the year ended 30th June 2021 (prior year audit). The audit occurs in two steps; the first being an interim audit, with the second (final) stage being the audit work to attest the balances and notes that comprise the annual financial statements.

**STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

*Local Government (Audit) Regulations 1996*

*Australian Accounting Standards*

*International Financial Reporting Standards*

**POLICY IMPLICATIONS**

Purchasing Policy

Records Management Policy

Significant Accounting Policies

Delegation 1.1.13: Payments from the municipal or trust funds

Delegations Register

**FINANCIAL IMPLICATIONS**

Council had a budget allocation of $45,903 in the 2025/26 budget for the conduct of the external audit function by the Office of the Auditor General (OAG), for the audit of the 2024/25 annual financial statements.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.3** **Governance & Leadership**: Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**5.4** **Governance & Leadership**: Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Nil.

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

3.1 Governance, Financial and Compliance Risks: Financial Viability and Asset Management

**RISK ASSESSMENT**

| | Option 1 |
|---|---|
| Financial | Low<br>*Cost of the audit is included in the budget. The audit's purpose is not to uncover any financial fraud, however having strong financial processes, as raised in the management report can reduce the risk of this occurring.* |
| Health | Low |

| | |
|---|---|
| Reputation | Low<br>*Compliant with legislative requirements. Failure to complete the annual financial audit would lead to increased reputational risk and possible actions by the OAG.* |
| Operations | Low<br>*Council's Management and administration staff assist AMD by providing all information and documents requested. Operational impact is minimal in reporting progress on audit findings, however the operational impact of not closing findings would be significantly higher if conditions escalated.* |
| Natural Environment | Low |

| | Consequence | | | | |
|---|---|---|---|---|---|
| Likelihood | Insignificant | Minor | Moderate | Major | Critical |
| Rare | LOW Accept the risk Routine management | LOW Accept the risk Routine management | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review |
| Unlikely | LOW Accept the risk Routine management | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review |
| Possible | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quartely senior management review | HIGH Quarterly senior management review |
| Likely | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review | HIGH Quarterly senior management review | EXTREME Monthly senior management review |
| Almost certain | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review | EXTREME Monthly senior management review | EXTREME Monthly senior management review |

**COMMENT**

AMD have finalised the 2024-2025 audit for the Shire of Quairading which has now been passed onto the Auditor General for review and acceptance. The Final Management Letter and Independent Auditors Opinion is expected to be received within 2 weeks.

The Auditor General has commenced tendering for the Shire of Quairading's audit requirements for the next 3 years as per the attached letter (Attachment i).

The Auditor General has also informed the Shire of it's intention to introduce a new annual report to Parliament identifying local government entities that did not meet the statutory reporting deadline of 31 December 2025. This is part of a Strengthening Timeliness and Transparency in Local Government Financial Audits initiative (Attachment ii).

The CEO and EMCS will continue to report on progress of audit findings through the Audit Progress Register that is submitted to the Audit and Risk Committee and recommended to Council.

Office of the Auditor General
Serving the Public Interest

7th Floor, Albert Facey House
469 Wellington Street, Perth
PO Box 8489
PERTH WA 6849

**Tel**: 08 6557 7500
**Email**: info@audit.wa.gov.au

F25/181/4

Mr Kenn Donohoe
Chief Executive Officer
Shire of Quairading
10 Jennaberring Road
QUAIRADING WA 6383

Email: Kenneth.donohoe@quairading.wa.gov.au

Dear Mr Donohoe

**PRE-TENDER ENTITY NOTIFICATION – OAG01525**

The Auditor General has invited the following Contract Audit Firms to quote for the annual audit of your entity. The successful respondent would be contracted for an initial period of three (3) years commencing with the 2026 financial audit.

The following firms will be invited to tender for the annual audit of your entity:

- AMD
- Crowe
- Moore Australia
- Stantons
- SW Audit

Selection of the contractor should be completed by no later than 19 December 2025.

Any conflicts of interest identified by you or by prospective Contract Audit Firms have resulted in the exclusion of those firms from the invitation process.

Your support during this process by being available to brief prospective respondents appropriately is greatly appreciated and will ensure quality submissions are received.

While the contractor will be responsible for conducting the audit and recommending an audit opinion, the Office of the Auditor General (OAG) staff will review their work and the audit opinion will be issued by the Auditor General. The use of a contractor does not preclude audit involvement by OAG staff.

If you have any queries, please contact the OAG Engagement Leader responsible for your audit.

Yours sincerely

Grant Robinson
Assistant Audit General
Financial Audit
3 October 2025

Office of the Auditor General
Serving the Public Interest

Our Ref: F21/69

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

**Mail to**: Perth BC
PO Box 8489
PERTH WA 6849

**Tel**: 08 6557 7500
**Email**: info@audit.wa.gov.au

Mr Kenn Donohoe
Chief Executive Officer
Shire of Quairading
10 Jennaberring Road
QUAIRADING WA 6383

Email: kenneth.donohoe@quairading.wa.gov.au

Dear Mr Donohoe

**STRENGTHENING TIMELINESS AND TRANSPARENCY IN LOCAL GOVERNMENT FINANCIAL AUDITS**

I am writing to inform you of a new initiative to strengthen the timeliness and transparency of local government financial audits for the 2025 reporting period.

I will be introducing a new annual report to Parliament identifying local government entities that did not meet the statutory reporting deadline of 31 December 2025, and the reasons for such. The report will outline the reasons for non-compliance and may also highlight other matters pertaining to those entities such as control deficiencies and systemic issues impacting financial reporting quality.

This proactive approach ensures that Parliament and the public are informed of material risks and significant deficiencies in a timely manner, and reflects our commitment to upholding the integrity of public sector financial reporting.

Of course, if all local government annual financial audit reports are issued within the legislated timeframe, the proposed report will not be required. This is my preferred outcome. Your assistance in enabling this is pivotal.

In the event this new report is required, we will conduct procedural fairness with the entities included in the report. I aim to table the first report on 4 February 2026. To achieve this, the report will be drafted around 12 December. This timeframe is based on our expectations given audit status of entities and procedural fairness, and to allow entities the opportunity to respond.

As advised in your 2025 audit fee letter, and to uphold our auditor obligations, we aim to issue all financial audit opinions for the 2025 reporting period by no later than 5 December 2025. This will enable you to discharge your statutory financial reporting responsibility to ratepayers by no later than 31 December 2025. We request you submit a certified financial report to the audit team at the commencement of the final visit. You will also need to provide necessary supporting information and have staff available during the audit process.

The existing annual and comprehensive local government audit results report will be tabled in Parliament in March 2026 to cover off on the sector as a whole. It will incorporate any updates or resolutions to those entities named in the earlier report.

We appreciate your cooperation and commitment to strengthening financial accountability across the sector. Should you have any questions or wish to discuss this initiative further, please do not hesitate to contact Grant Robinson, Assistant Auditor General - Financial Audit on 08 6557 7500.

Yours sincerely



Caroline Spencer
Auditor General for Western Australia
5 Septemer 2025

## ITEM 7 STANDING ITEMS – CONTROLS, SYSTEMS AND PROCEDURES

7.1 Report on Excess Annual Leave and Long Service Leave Entitlements

| | |
|---|---|
| **Responsible Officer** | Kenneth Donohoe, Temporary Chief Executive Officer |
| **Reporting Officer** | Tricia Brown, Executive Manager, Corporate Services |
| **Attachments** | Nil |
| **Voting Requirements** | Simple Majority |
| **Disclosure of Interest** | Reporting Officer: Nil<br>Responsible Officer: Nil |

**COMMITTEE RESOLUTION: ARIC 013-25/26**

Moved: Cr RC Faltyn
Seconded: Cr BR Cowcill

That the Audit, Risk & Improvement Committee recommends to Council that Council receive the report on the Shire's leave liabilities.

FOR: Mrs T Fraser, Crs TJ Stacey, JC Hayes, BR Cowcill and RC Faltyn

AGAINST: Nil

**CARRIED 5/0**

**IN BRIEF**

- Not taking a reasonable amount of annual leave or long service leave may pose a threat to the health and safety of employees and represent a significant financial liability for the Shire, therefore there are steps in place to ensure that leave balances are monitored and are at appropriate levels.
- Employee entitlement movements during the year are due to many reasons, such as, leave taken during the period, increased accrued leave balances, increases in remuneration rates and changes in the underlying staff with leave balances transferred to and from the Shire.

**MATTER FOR CONSIDERATION**

Receipt of the report on excess annual leave and long service leave entitlements and leave liabilities up to the last payroll in October 2025.

**BACKGROUND**

The current Leave Management Policy defines "excess leave" as when the employee has accrued more than eight weeks paid annual leave and provides management with direction to effectively manage the annual and long service leave entitlements of employees.

The Shire encourages employees to take leave by reinforcing the positive benefits of taking leave when it becomes due. Sometimes there are circumstances that prevent leave being able to be taken, such as staff shortages, outside influences and work demands.

There will be movements in employee entitlements throughout the year. Balances will increase naturally as employees accrue leave entitlements and decrease when employees take leave accrued. This natural fluctuation is monitored by management and through this report to ensure any excess is managed appropriately.

**STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

*Work Health & Safety Act 2020*

*Minimum Conditions of Employment Act 1993*

**POLICY IMPLICATIONS**

Leave Management Policy

**FINANCIAL IMPLICATIONS**

The Employee Entitlements (Annual and Long Service Leave) reserve fund cash balance as of 30 September 2025 is $254,970.

The current liability for both types of leave (if all claimed on 31/10/2025) is calculated at $143,579.88..

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.3** **Governance & Leadership**: Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**5.4** **Governance & Leadership**: Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Nil

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Non-compliance with work health and safety legislation increases the risk and potential liability to the public, staff and Councillors.

1.1 Infrastructure and Operational Risks: Workforce Challenges and Skills Shortage

**RISK ASSESSMENT**

| | Option 1 |
|---|---|
| Financial | Low<br>*Financial exposure and therefore risk escalation occurs if leave accruals are not monitored and managed. Adequate reserve balances reduce the risk of financial exposure.* |
| Health | Low |
| Reputation | Low |

| | |
|---|---|
| Operations | Low<br>*Impact to operations where employees with excess leave are requested to take leave. This can be mitigated by agreement of mutually acceptable timeframes for taking leave that are not during heavy workload times.* |
| Natural Environment | Low |

| | Consequence | | | | |
|---|---|---|---|---|---|
| Likelihood | Insignificant | Minor | Moderate | Major | Critical |
| Rare | LOW Accept the risk Routine management | LOW Accept the risk Routine management | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review |
| Unlikely | LOW Accept the risk Routine management | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review |
| Possible | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quartely senior management review | HIGH Quarterly senior management review |
| Likely | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review | HIGH Quarterly senior management review | EXTREME Monthly senior management review |
| Almost certain | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review | EXTREME Monthly senior management review | EXTREME Monthly senior management review |

**COMMENT**

This report has been prepared to inform the Audit and Risk Committee of the current leave liabilities and of any employees who have excess leave and the steps taken to reduce these liabilities.

As of 31 October 2025, there has been a moderate increase in the annual leave liabilities accrued.

As of 31 October 2025, one staff member remains eligible for full Long Service Leave entitlements.

**Annual Leave:**

There are currently three (3) employees over and above the accepted level of excess annual leave. The Executive Manager has been advised and will encourage the staff members to reduce their balance to an acceptable level. One of the employees with excess leave is currently waiting on a date for a medical procedure and is hoping to reduce their leave to a minimum following this.

There has only been .48% increase (dollar value) in the annual leave liability for the 12 months since October 2024.

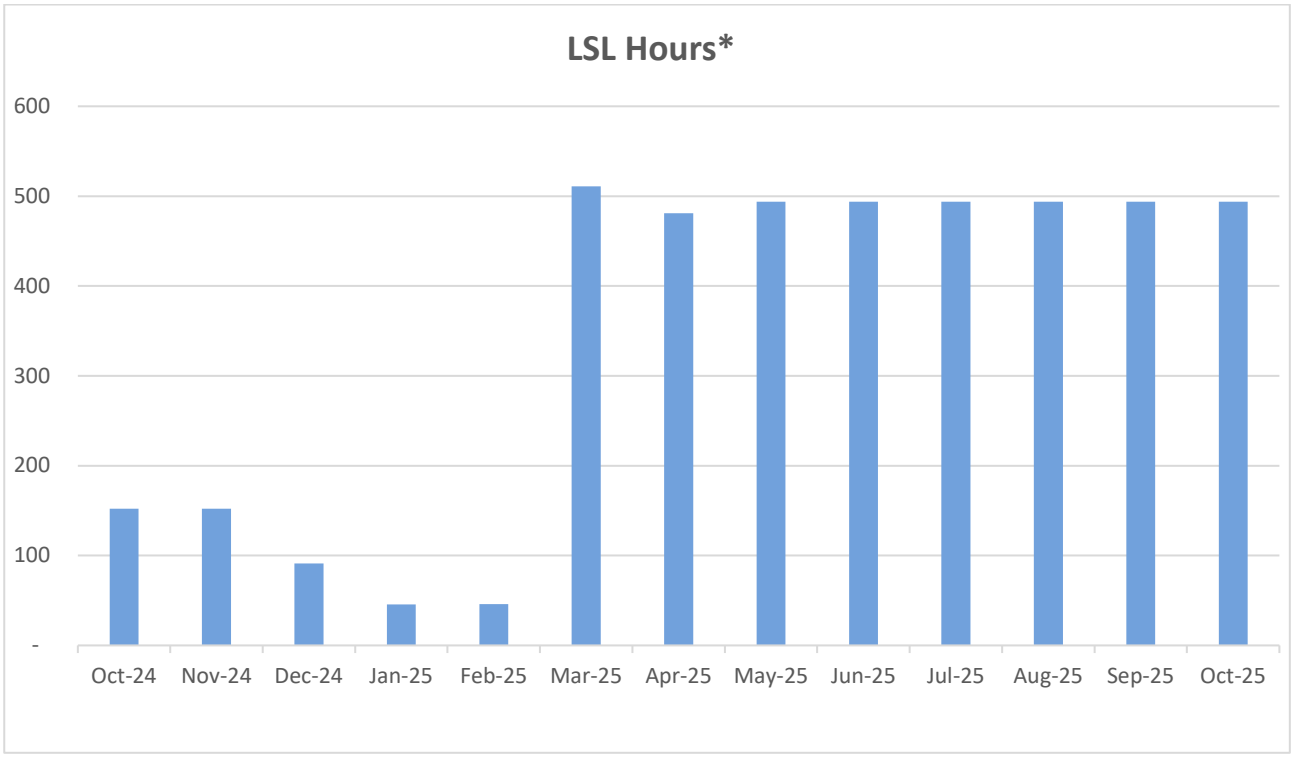
**Long Service Leave:**

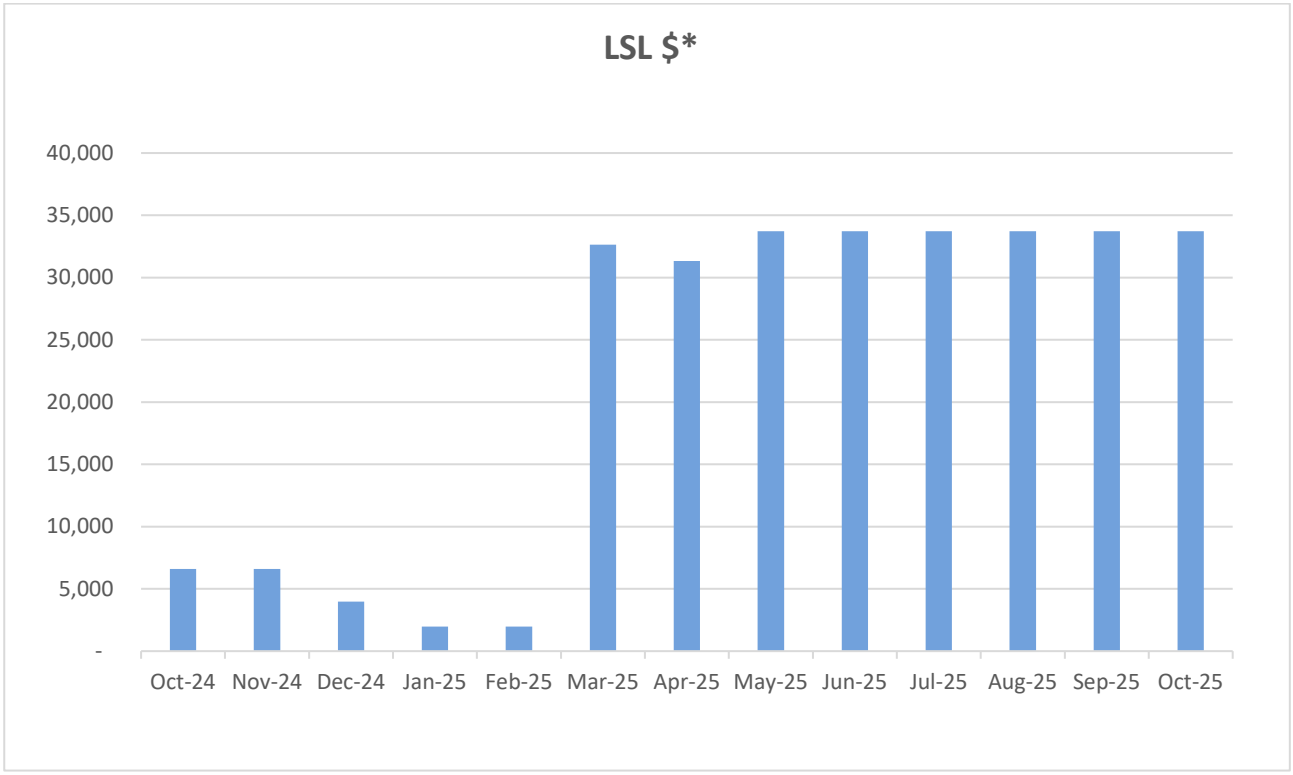
Only one staff member at 31 October 2025 has Long Service Leave entitlements of 494 hours.

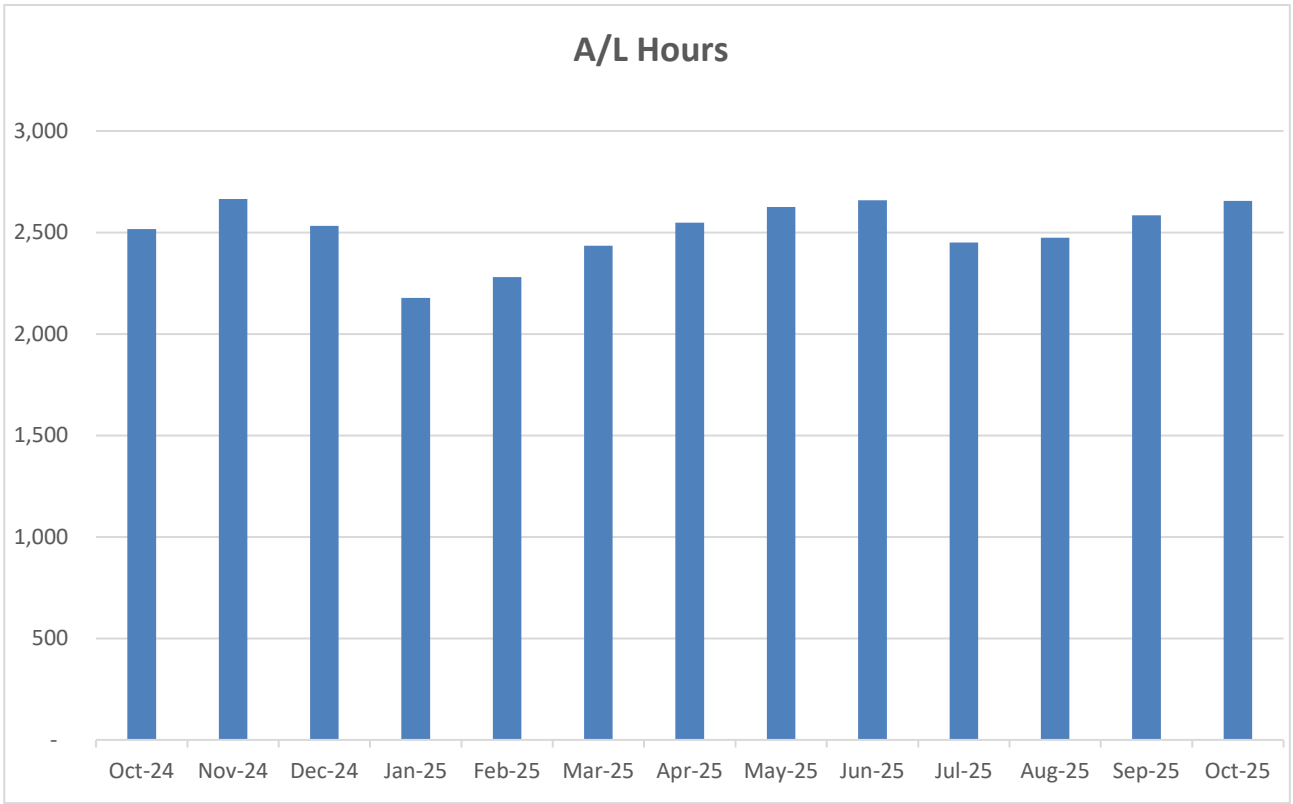
There has been an increase of 410% (dollar value) in the long service leave liability for the 12 months since October 2024.

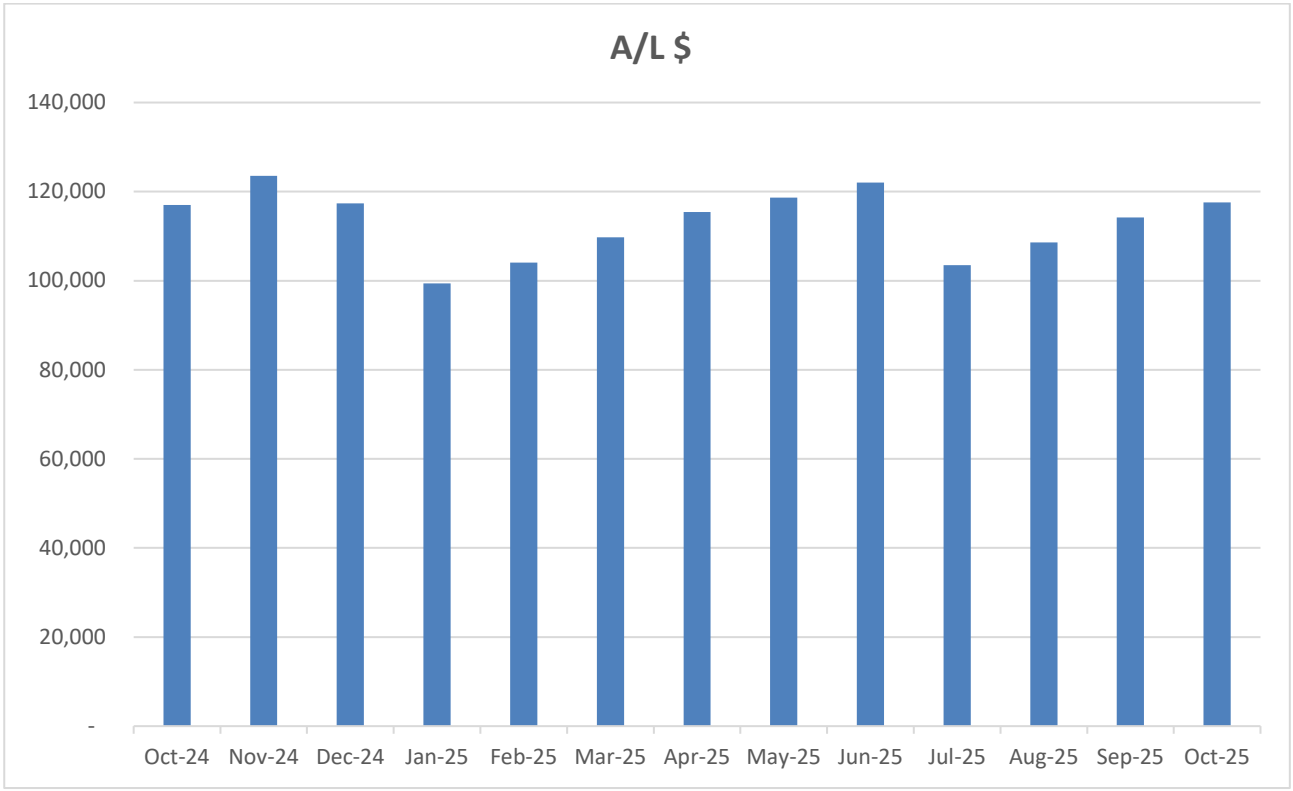
The following table and graphs show the fluctuations in the accrued hours and dollar values of both annual leave and long service leave over the period of October 2024 to October 2025.

| | LSL Hours | LSL $ | A/L Hours | A/L $ |
|---|---|---|---|---|
| **October 2024** | 152 | 6,608 | 2,517 | 116,979 |
| **November 2024** | 152 | 6,608 | 2,665 | 123,512 |
| **December 2024** | 91 | 3,965 | 2,533 | 117,339 |
| **January 2025** | 46 | 1,982 | 2,178 | 99,371 |
| **February 2025** | 46 | 1,982 | 2,281 | 104,038 |
| **March 2025** | 511 | 32,647 | 2,435 | 109,765 |
| **April 2025** | 481 | 31,325 | 2,549 | 115,418 |
| **May 2025** | 494 | 33,716 | 2,625 | 118,680 |
| **June 2025** | 494 | 33,716 | 2,658 | 122,053 |
| **July 2025** | 494 | 33,716 | 2.451 | 103,482 |
| **August 2025** | 494 | 33,716 | 2,475 | 108,599 |
| **September 2025** | 494 | 33,716 | 2,585 | 114,201 |
| **October 2025** | 494 | 33,716 | 2,655 | 117,548 |




LSL $*
40,000
35,000
30,000
25,000
20,000
15,000
10,000
5,000
-
Oct-24
Nov-24
Dec-24
Jan-25
Feb-25
Mar-25
Apr-25
May-25
Jun-25
Jul-25
Aug-25
Sep-25
Oct-25


A/L Hours
3,000
2,500
2,000
1,500
1,000
500
-
Oct-24
Nov-24
Dec-24
Jan-25
Feb-25
Mar-25
Apr-25
May-25
Jun-25
Jul-25
Aug-25
Sep-25
Oct-25


A/L $
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
Oct-24
Nov-24
Dec-24
Jan-25
Feb-25
Mar-25
Apr-25
May-25
Jun-25
Jul-25
Aug-25
Sep-25
Oct-25

## 7.2 Risk Management Dashboard November 2025

| | |
|---|---|
| **Responsible Officer** | Kenneth Donohoe, Temporary Chief Executive Officer |
| **Reporting Officer** | Tricia Brown, Executive Manager, Corporate Services |
| **Attachments** | 1. Attachment (i) Risk Management Dashboard |
| **Voting Requirements** | Simple Majority |
| **Disclosure of Interest** | Reporting Officer: Nil<br>Responsible Officer: Nil |

**COMMITTEE RESOLUTION: ARIC 014-25/26**

Moved: Cr RC Faltyn
Seconded: Cr TJ Stacey

That the Audit, Risk & Improvement Committee recommend to Council that Council receive the Risk Management Dashboard - Attachment [i].

FOR: Mrs T Fraser, Crs TJ Stacey, JC Hayes, BR Cowcill and RC Faltyn

AGAINST: Nil

**CARRIED 5/0**

**IN BRIEF**

Following the adoption of the new Risk Register Matrix in November 2024 regular review of the Risk Management Dashboard is required.

The Risk Management Dashboard is being submitted to the Audit & Risk Committee as per the updated Risk Register.

**MATTER FOR CONSIDERATION**

That the Audit & Risk Committee recommend to Council to receive the Risk Management Dashboard and any updates.

**BACKGROUND**

The Shire of Quairading Council recognises that Risk Management is an integral part of good governance and management practice.

The new Risk Register reflects a more organised, detailed and resource-oriented approach, consolidating related risks and enhancing clarity in risk management and mitigation strategies.

Based on the risk ratings provided in the Risk Register Matrix the dashboard reports on identified risks on the following:

1. Risk # 1, Workforce Challenges and Skills Shortage
2. Risk # 2, Power Supply Reliability and Emergency Response
3. Risk # 3, Road and Infrastructure Maintenance
4. Risk # 4, Community Health & Safety Risks

5. Risk # 5, Healthcare Service Stability
6. Risk # 6, Natural and Man-Made Disasters
7. Risk # 7, Financial Viability and Asset Management
8. Risk # 8, Cybersecurity and Data Protection
9. Risk # 9, Organisational Misconduct
10. Risk # 10, Housing Availability and Affordability
11. Risk # 11, Social Challenges and Community Expectations

**STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

*Work Health & Safety Act 2020*

*Local Government (Administration) Regulations 1996*

*Local Government (Audit) Regulations 1996*

**POLICY IMPLICATIONS**

Risk Management Policy

Work Health & Safety Policy

**FINANCIAL IMPLICATIONS**

There are no financial implications with the review and update of this document.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.3** **Governance & Leadership**: Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**5.4** **Governance & Leadership**: Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Risk management Workshop with Council and the Executive Management Team.

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

3.1 Governance, Financial and Compliance Risks: Financial Viability and Asset Management

3.2 Governance, Financial and Compliance Risks: Cybersecurity and Data Protection

3.3 Governance, Financial and Compliance Risks: Organisational Misconduct

1.1 Infrastructure and Operational Risks: Workforce Challenges and Skills Shortage

1.2 Infrastructure and Operational Risks: Power Supply Reliability and Emergency Response

1.3 Infrastructure and Operational Risks: Road Infrastructure and Maintenance

2.1 Community Health and Safety Risks: Workplace Health and Safety Compliance

2.2 Community Health and Safety Risks: Healthcare Service Stability

2.3 Community Health and Safety Risks: Natural and Man-Made Disasters

4.1 Strategic, Social and Economic Risks: Housing Availability and Affordability

4.2 Strategic, Social and Economic Risks: Social Challenges and Community Expectations

**RISK ASSESSMENT**

| | Option 1 |
|---|---|
| Financial | Low<br>*There are no financial implications regarding reviewing this Risk Management Dashboard.* |
| Health | Low<br>*This Risk Management Dashboard aligns with the Shire's overarching Risk Management documents, showing the Shire's commitment to risk mitigation, which encompasses staff, Councillors, contractors, visitors and the public's safety.* |
| Reputation | Low<br>*Having a well aligned Risk Management Governance Framework is essential to ensure a cohesive and comprehensive approach to Risk Management.* |
| Operations | Low<br>*This Risk Management Dashboard needs to be reviewed biennially.* |
| Natural Environment | Low |

| | Consequence | | | | |
|---|---|---|---|---|---|
| Likelihood | Insignificant | Minor | Moderate | Major | Critical |
| Rare | LOW Accept the risk Routine management | LOW Accept the risk Routine management | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review |
| Unlikely | LOW Accept the risk Routine management | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review |
| Possible | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quartely senior management review | HIGH Quarterly senior management review |
| Likely | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review | HIGH Quarterly senior management review | EXTREME Monthly senior management review |
| Almost certain | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review | EXTREME Monthly senior management review | EXTREME Monthly senior management review |

**COMMENT**

The Risk Management Dashboard will continue to be reported to the Audit & Risk Committee and Council 4 times per year.

The Risk Management Dashboard is designed to update the Audit & Risk Committee on current operational actions being taken by EMT and their business units.

Actions are continually being undertaken to mitigate levels of acceptable risk, whether through planning, allocation of resources, training or identifying risks.

# Shire of Quairading
# Risk Dashboard Report
# November 2025

| Workforce challenges, including an inability to source sufficiently skilled new employees and high staff turnover, pose signifant risks to the Shire. These issues have the potential to negatively impact current Shire operations, hinder program delivery. | Risk | Control |
|---|---|---|
| | High | Adequate |

Workforce challenges, including an inability to source sufficiently skilled new employees and high staff turnover, pose signifant risks to the Shire. These issues have the potential to negatively impact current Shire operations, hinder program delivery, and increase stress on existing employees, leading to reduced service quality and operational efficiency.

| Actions | Due Date | Responsibility |
|---|---|---|
| The Workforce Plan has now been adopted by Council and has been calculated accordingly to be included into the 2025/2026 Budget with further implementation ongoing. | Jun-25 | CEO / EO |
| The Finance/Admin Team is now fully staffed. Some downtime was experienced as a result in staff movements in both Senior Finance Officer & Customer Service & Finance Officer positions. | Dec-25 | EMCS |
| Advertising has commenced for a Traineeship to cover Maternity Leave. This will provide a community member with the opportunity to train in a Cert III in Local Government. | Jan-00 | EMCS |
| 3 Employees are qualified to provide Department of Transport Services with a fourth staff member being trained during the week of 3rd Nov to 7th Nov. | Dec-25 | EMCS |
| Training expectations in the area of Records Management in the 25/26 Financial Year will be critical - Training is commencing in August 2025 for one officer with further training expected later in the year | Jun-26 | EMCS |
| LGIS Prevention and Wellbeing Program provides workshops to staff to help increase physical, mental, social and financial health and wellbeing. | Quarterly | MG |
| 2025/2026 Budget includes a 4% Salary Sacrifice Council Matching Superannuation scheme as further incentive to retain staff. | Ongoing | EMCS |
| A new employee assistance program has been rolled out for all staff through acaciaeap following the inclusion into the 25/26 budget. This has been implemented to support staff. | Ongoing | MG |

| Power Supply Reliability and Emergency Response | Risk | Control |
|---|---|---|
| | Extreme | Adequate |

Power Supply Reliability and Emergency Response

| Actions | Due Date | Responsibility |
|---|---|---|
| Develop a confirmed ideal solution to solve long-term power supply issues in this community to place Shire in best position for negotiating on project planning and delivery | Jun-26 | CEO/EMT |
| Seek Grant Funding where available | Jun-26 | COUNCIL/CEO |
| Continue talks with Western Power and the liklihood of the BESS system being brought to the forefront of the Minister again | Jun-26 | CEO/PRESIDENT |
| Concerns were raised at the Community Forum, 4th February 2025 in relation to possible community action groups led by Council and a more transparent communiction from Council to the community on actions implemented / being investigated | Jun-25 | CEO |
| In the first half of 2025 there was significant work completed by Western Power including 55 Pole Replacements, 4km of high voltage conductor and equipment replacements. The scope of work is focused on strengthening resilience in the local network. By reinforcing the network infrastructure it is enhancing reslilience to weather events. | Jun-25 | CEO |
| Quotes are being sought through Wallis Computers to provide a 3 way failover service for the Shire. It currently has a 2 way failover method between Crisp Wireless and a Telstra 4G redundnacy option. Including another service like Starlink will provide a reliable fail over connection in times of disaster or during extended power outage that will have significantly higher connectivity other than 'land based' solutions | Jun-26 | CEO |
| | | |
| | | |

| Road & Infrastructure Maintenance | Risk | Control |
|---|---|---|
| | Extreme | Effective |

If routine maintenance and timely construction of Shire roads, bridges and other key infrastructure are not completed to standard requirements, public safety dangers and other negative outcomes are probable.

| Actions | Due Date | Responsibility |
|---|---|---|
| Level 1 Bridge Inspections completed annually and submitted to Main Roads | Apr-26 | EMWS |
| Commence planning work for the Forward Capital Works Plan 2025-2030 | Jan-26 | EMWS |
| Prepare draft Pathways Plan (for footpaths and shared pathways) | Oct-25 | EMWS |
| Conduct second WHS Audit (LGIS Action Plan) | Dec-25 | EMWS/LGIS RRC |
| | | |
| | | |
| | | |

# Shire of Quairading
# Risk Dashboard Report
# November 2025

| THEME 2 - Community Health and Safety Risks<br>Workplace Health & Safety Compliance | Risk | Control |
|---|---|---|
| | Extreme | Adequate |

Non-compliance with workplace health and safety legislation, including the Work Health & Safety Act 2020 and Fair Work Act 2009, has the potential to detrimentally affect Shire functioning. The new WA Work Health & Safety legislation introduces additional challenges, including in managing Bushfire and VFRS Brigades, potentially increasing the risk of WHS breaches for the Shire.

| Actions | Due Date | Responsibility |
|---|---|---|
| Review of the Risk Management Framework and Matrix/Dashboard have now been updated. The Risk Dashboard will now be reported with any updates quarterly to the Audit & Risk Committee and Council | Ongoing | EMCS |
| Create a training matrix for staff - This is about 80% Complete with just formatting to be completed. To be updated continually following completion of training. | Ongoing | EMCS |
| Conduct a review of the current SMS software and template system used for emergency and hazard alerts. | Dec-25 | CESM |
| | | |
| | | |

| Healthcare Service Reliability | Risk | Control |
|---|---|---|
| | High | Adequate |

The Quairading Medical Practice faces significant challenges in maintaining consistent and affordable medical services due to potential loss of medical personnel and increasing operational costs, which could result in reduced healthcare access for the community.

| Actions | Due Date | Responsibility |
|---|---|---|
| Dr Yap meets as part of the Medical Executive Committee quarterly to discuss matters for the Medical Centre. Dr Yap presents the committee with his financial statements on a quarterly basis to provide transparent accounting of the Shire's annual allocation of funds. | Ongoing | CEO |
| Dr Yap is continually striving for improvement and is currently satisfied with his current staffing arrangements and is continually ascertaining the possibility of a 2nd traineeship GP by Jul 2025. | Sep-25 | CEO |
| Dr Yap has cancelled Allied Health from practicing in the Medical Practice due to requiring the third consultation room for the Nurse Practioner Pilot Program which has been extended to December 2025 ensuring sustainability of the Medical Services provided in the Shire of Quairading. | Dec-25 | CEO |
| Progress had been made with Architect drawings on the proposed Medical Centre Extension. Costings are being sought and funding sources are being explored. | Aug-25 | CEO/EMED |
| Doctor Housing - Causing shortages in housing staff - Pharmacist & FCSO - Need to consider options for the future - part of Housing Strategy required | Jan-00 | CEO/EMED |

| Natural and Man-Made Disasters | Risk | Control |
|---|---|---|
| | High | Effective |

Natural and manmade disasters have the potential to affect Shire business continuity.
Includes fire, flood, storm, earthquake, extreme heat, pandemic, chemical spill, terrorism.

| Actions | Due Date | Responsibility |
|---|---|---|
| Public consultation sought on the proposed amendments to state-level recovery arrangements in the State Emergency Management Policy, Plan & Procedure - Webinars or in-person information sessions being conducted during February 2025. | Feb-25 | CEO/CESM |
| The Shire of Cunderdin will take over from the Shire of Quairading to Auspice the Funds of the CESM. This is expected to be completed by 30 June 2025 however there is a delay in the supply of the new vehicle, now expected to be Nov 25 | Dec-25 | EMCS |
| | | |
| | | |
| | | |

# Shire of Quairading
# Risk Dashboard Report
# November 2025

| THEME 3 - GOVERNANCE, FINANCIAL AND COMPLIANCE RISKS<br>Financial Viability and Asset Management | Risk | Control |
|---|---|---|
| | High | Effective |

If the Shire is struggling to remain financially viable, the ability to comply with its Asset Management Plan may be compromised.

| Actions | Due Date | Responsibility |
|---|---|---|
| Sales of land for Cuneata Rise and the Light Industrial Area are attracting both new investors and residents to the Shire - this will also increase the Shire's ratebase. | Jun-25 | CEO |
| | | |
| | | |

| Cybersecurity and Data Protection | Risk | Control |
|---|---|---|
| | High | Effective |

Any data breach/hack of Shire information and communications technology systems has the potential to affect Shire operations - includes data theft, ransomware and phishing.

| Actions | Due Date | Responsibility |
|---|---|---|
| The Shire resolved to continue with Readytech for our ERP system to take advantage of the Uplift program that was originally agreed to by Council in May 2022. The financial implications to remove the Shire from the original contract were far too extensive and the future financial implications were significant if we lost the savings offered by the Uplift program. Readytech delays are causing concern that their product is not going to be rolled out and therefore the Shire may need to consider another ERP ptopn. The Shire is currently part of a WALGA driven ERP scope where LG's can access other ERP systems on offer. The cost to implement will be substantial and Council will need to consider it's options in relation to the money already paid for the uplift program. | Jun-26 | EMCS |
| Use of AU Tools Policy implemented. | Aug-25 | EO/CEO |
| The 2025/2026 Budget includes Security Awareness Training for Staff (and Councillors). This will improve the knowledge of staff of security and emerging threats to the organisation. Wallishave been engaged to roll this out within the next couple of months. | Dec-25 | EMCS |

| THEME 4 - STRATEGIC SOCIAL AND ECONOMIC RISKS<br>Housing Availability and Affordability | Risk | Control |
|---|---|---|
| | Extreme | Adequate |

Seniors and Aged Care: Absence of aged local independent living facilities may force older residents to leave prematurely, disrupting community cohesion.
Essential Worker Housing: Insufficient housing for government workers and Western Australian Country Health Service staff can hinder recruitment and retention.
Public and Community Housing: Limited public housing options may increase housing stress for low-income individuals, leading to potential homelessness.

| Actions | Due Date | Responsibility |
|---|---|---|
| Develop a Housing Strategy | Jun-26 | EMT |
| Maintain CEACA Membership - Council has budgeted $15,000 for the 2025/2026 Year to become a full member of CEACA | Jun-25 | CEO/EMED |
| Identify any risks associated with bringing Social Housing to Quairading | Jun-25 | CEO/EMED |

# Shire of Quairading
# Risk Dashboard Report
# November 2025

| Organisational Misconduct | Risk | Control |
|---|---|---|
| | Extreme | Effective |

Unethical or illegal behavior by Shire employees, executives or office holders, including both financial and non-financial misconduct, has the potential to produce significant negative consequences for the Shire.

| Actions | Due Date | Responsibility |
|---|---|---|
| Steven Tweedie to review current policies | Feb-25 | EMCS/CEO |
| Council to undertake a review of how to properly address and investigate allegations of unethical or illegal behaviour of employees, executives or office holders. | Dec-25 | Council |
| Council to continue to work with Shire Staff to address and assist with current investigations | Ongoing | Council/EMT |
| Council to work with Shire staff to support them following significant reputational damage | Ongoing | Council/EMT/Staff |
| Increase compliance of record keeping systems and update Record Keeping Plan | Jul-26 | CEO/MG/EMCS |
| Recommendation to proceed with council's resolutions 196-24/25 from 29 May 2025 and 222-24/25 from 30 June 2025 that first endorsed the engagement of Moore Australia to conduct an independent audit into the shire's handling of the sales and settlements of vacant land and later broadened the scope to include identifying any misconduct by officers during the process. | Mar-26 | CEO/MG |

| Social Challenges and Community Expectations | Risk | Control |
|---|---|---|
| | High | Adequate |

Social challenges (e.g., crime, antisocial behavior, vandalism, housing crisis, homelessness) may significantly impact ratepayers' expectations of the Shire's responsibilities and perceived effectiveness.

| | | | |
|---|---|---|---|
| Maintain transparency on Shire's project and budget development via Community Forum meetings | Feb-25, Sep-25 | EMT | EMT |
| Monthly Banksia Bulletin news updates including a foreward from the Shire President | Monthly | EMED | EMED |
| Regular Social Media updates on general news, announcements, events, ranger update and important community related information. | Weekly | EMED | EMED |
| Maintain hard copy information of important updates and documents for older generations with limited computer access. | Weekly | EMED | EMED |
| Source and apply grant funding for events and projects including bolstering projects already included in annual budget | Monthly | EMED | EMED |
| Weekly Passion Sheet notices when appropriate. | *Weekly* | EMED | EMED |

| THEME 1 - Infrastructure and Operational Risks<br>Workforce Challenges and Operational Risks | Nov-25 |
|---|---|
| **Risk Context 1** | |
| Workforce challenges, including an inability to source sufficiently skilled new employees and high staff turnover, pose signifant risks to the Shire. These issues have the potential to negatively impact current Shire operations, hinder program delivery, and increase stress on existing employees, leading to reduced service quality and operational efficiency. | |
| As one example, the employment of un-or-underqualified Shire personnel (e.g in technical services) has the potential to create major WHS consequences. | |

| **Impact (Consequences)** | |
|---|---|
| 1. Core Operations Impacted: Disruption to Shire business and less effective service delivery. | 5. Employee Wellbeing: increased burnout, low staff morale, and poor 'Corporate Memory' and knowledge retention. |
| 2. Community Resilience and sustainability threatened, potentially leading to population decline. | 6. Limited pool of suppliers and inability to control contractor pricing. |
| 3. Reputational Damage: Negative outcomes affect community trust. | |
| 4. Legal Penalties (e.g for WHS breach). | |

| Risk Management/Mitigation Actions | Type | Date | Rating | Control owner |
|---|---|---|---|---|
| **1. Implement a comprehensive Workforce Plan inclusive of;** | | | | |
| Employee Retention: Implement a retention scheme with associated benefits and incentives | Preventative | Jun-26 | ***Adequate*** | EMT |
| Strategic Recruitment: Develop 'pursuasive' staff recruitment and induction process | Preventative | Jun-26 | ***Adequate*** | EMT |
| Professional Development: Undertake training and development planning to enhance staff skills and job satisfaction | Preventative | Jun-26 | ***Effective*** | EMT |
| Succession and Leadership Planning: Create a clear pathway for career progression and promote from within where able | Preventative | Jun-26 | ***Adequate*** | EMT |
| **2. Promote work flexibility and positive organisational culture.** | | | | EMT |
| Work Flexibility: Promote to accommodate diverse needs and improve work-life balance | Preventative | Jun-26 | ***Effective*** | EMT |
| Positive Representation: Foster a culture of respect for staff during community engagements to enhance the Shire's reputation and boost employee morale | Preventative | Jun-26 | ***Effective*** | EMT |
| | | | | |
| | | ***Overall Control Ratings:*** | ***Adequate*** | |

| Actions | Due Date | Responsibility |
|---|---|---|
| The Workforce Plan has now been adopted by Council and has been calculated accordingly to be included into the 2025/2026 Budget with further implementation ongoing. | Jun-26 | CEO / EO |
| The Finance/Admin Team is now fully staffed. Some downtime was experienced as a result in staff movements in both Senior Finance Officer & Customer Service & Finance Officer positions. | Dec-25 | EMCS |
| 3 Employees are qualified to provide Department of Transport Services with a fourth staff member being trained during the week of 3rd Nov to 7th Nov. | Dec-25 | EMCS |
| Training expectations in the area of Records Management in the 25/26 Financial Year will be critical - Training is commencing in August 2025 for one officer with further training expected later in the year | Jun-26 | EMCS |
| LGIS Prevention and Wellbeing Program provides workshops to staff to help increase physical, mental, social and financial health and wellbeing. | Quarterly | MG |
| 2025/2026 Budget includes a 4% Salary Sacrifice Council Matching Superannuation scheme as further incentive to retain staff. | Ongoing | EMCS |
| A new employee assistance program has been rolled out for all staff through *acaciaeap* following the inclusion into the 25/26 budget. This has been implemented to support staff. | Ongoing | MG |
| Advertising has commenced for a Traineeship to cover Maternity Leave. This will provide a community member with the opportunity to train in a Cert III in Local Government. | Jan-26 | EMCS/MG |

| Consequence Category | Risk Ratings | Rating |
|---|---|---|
| **Financial** | ***Consequence:*** | *Major (4)* |
| | ***Likelihood:*** | *Likely (4)* |
| | ***Overall Risk Ratings:*** | ***High*** |

| **Comments** |
|---|
| **Succession planning is limited due to lack of local workforce and difficulty attracting correctly skilled workers.**<br>**Senior Leadership Team established to grow leadership knowledge for future Executive Manager Acting positions.**<br><br>**November 2025 - Recent discussions with EMT have resulted in further changes required to the Workforce Plan to better support the gaps identified in the workplace structure. Recommendations from EMT are a Building Maintenance Officer to better support Asset Management service delivery.** |

| Power Supply Reliability and Emergency Response | Nov-25 |
|---|---|
| **Risk Context 2** | |
| Power Supply Reliability and Emergency Response<br><br>Mains power supply failures and ongoing unreliability pose significant risks to the Shire, potentially resulting in the loss of critcal emergency communications, and substantial disruptions to local businesses. Issues could compromise public safety during emergencies and, more generally, lead to economic loss accross the community. | |

| **Impact (Consequences)** | |
|---|---|
| Emergency Management: Severley compromises the ability to control emergency situations and maintain communications. Impacts include delayed response times and impaired co-ordination among emergency services. | Critical Services distrupted: Includes fuel supply, electronic payments, refrigeration and medical equipment. |
| Public Safety: Significantly threatens community safety, particularly during emergencies. | Economic Development: Acts as a disincentive for new businesses to establish in the Shire. |
| Evactuation Capabilities: Hampers required evacuation efforts, potentially leaving the most vulnerable in the local population at risk. | Infrastructure Reliability: Undermines confidence, potentially affecting local investment and property values. |
| Busines Continuity: Causes immediate and longer-term impacts | |

| Risk Management/Mitigation Actions | Type | Date | Rating | Control Owner |
|---|---|---|---|---|
| **1. Microgrid Development:** Secure capital and operational funding to establish and operate a local microgrid. This system would provide reliability local energy sources and battery technology | Detective | Jun-26 | ***Inadequate*** | CEO |
| **2. Emergency Communications Resilience**: Work to future-proof communication systems where possible, particularly through the implementation of Uninterruptable Power Supply (UPS) solutions. This strategy ensures the critical communication channels remain operational during power outages, maintaining public safety and response/co-ordination capabilities | Detective | Jun-26 | ***Adequate*** | EMT |
| **3. Government Advocacy**: To address the root cause of the power supply issues at a systemic level, actively lobby both government and opposition parties for more reliable power service | Detective | Jun-26 | ***Inadequate*** | CEO |
| 4. Strategically place generators around the town | Detective | Jun-26 | ***Effective*** | EMWS |
| | | ***Overall Control Ratings:*** | ***Adequate*** | |

| Actions | Due Date | Responsibility |
|---|---|---|
| Develop a confirmed ideal solution to solve long-term power supply issues in this community to place Shire in best position for negotiating on project planning and delivery | Jun-26 | Council/CEO |
| Seek Grant Funding where available | Jun-26 | CEO/EMT |
| Continue talks with Western Power and the liklihood of the BESS system being brought to the forefront of the Minister again | Jun-26 | COUNCIL/CEO |
| Concerns were raised at the Community Forum, 4th February 2025 in relation to possible community action groups led by Council and a more transparent communiction from Council to the community on actions implemented / being investigated | Jun-26 | CEO/PRESIDENT |
| In the first half of 2025 there was significant work completed by Western Power including 55 Pole Replacements, 4km of high voltage conductor and equipment replacements. The scope of work is focused on strengthening resilience in the local network. By reinforcing the network infrastructure it is enhancing reslilience to weather events. | Jun-25 | CEO |
| Quotes are being sought through Wallis Computers to provide a 3 way failover service for the Shire. It currently has a 2 way failover method between Crisp Wireless and a Telstra 4G redundnacy option. Including another service like Starlink will provide a reliable fail over connection in times of disaster or during extended power outage that will have significantly higher connectivity other than 'land based' solutions | Jun-26 | EMCS |
| | | |

| Consequence Category | Risk Ratings | Rating |
|---|---|---|
| **Service Interruption** | ***Consequence:*** | *Extreme (5)* |
| | ***Likelihood:*** | *Almost Certain (5)* |
| | ***Overall Risk Ratings:*** | ***Extreme*** |

| **Comments** |
|---|
| **CEO/EMED to investigate Shire of Quairading membership to a Wheatbelt ROC to improve State and Federal Government advocacy.** |

| Road & Infrastructure Maintenance | Nov-25 |
|---|---|

**Risk Context 3**

If routine maintenance and timely construction of Shire roads, bridges and other key infrastructure are not completed to standard requirements, public safety dangers and other negative outcomes are probable.

The Shire has noted, for example, that materials for road building are becoming more marginal which affects the strength ratio

| Impact (Consequences) | |
|---|---|
| Personal and/or public liability impacts (up to $1m fine and/or 20 years in prison | 4. Dissatisfied community/ratepayers |
| Increased injury and fatality | 5. Negative reputational outcomes/lawsuits |
| 3. Dimished access to properties- impacts on farm operations and productivity | |

| Risk Management/Mitigation Actions | Type | Date | Rating | Control owner |
|---|---|---|---|---|
| **1. Safety & Compliance:** | | | | |
| Retain core focus on 'safety first' | Preventative | Mar-25 | ***Effective*** | EMCS |
| Conduct internal WHS Audit | Detective | Jun-25 | ***Inadequate*** | EMWS |
| Ensure machine and plant operators are sufficiently qualified | Detective | Jun-25 | ***Effective*** | EMWS |
| **2. Financial Management:** | | | | |
| Institute strong cost management (e.g materials/contractors) | Preventative | Jun-25 | ***Adequate*** | EMWS |
| Source additional external grant funding for new roads | Preventative | Jun-25 | ***Adequate*** | CEO/EMWS |
| **2. Operational Efficiency** | | | | |
| Respond to external feedback | Preventative | Jun-25 | ***Effective*** | CEO/EMWS |
| Implement immediate risk mitigation measures (eg. Barriers, signage) when risks can't be immediately eliminated | Preventative | Mar-25 | ***Effective*** | EMWS |

| | |
|---|---|
| ***Overall Control Ratings:*** | ***Effective*** |

| Actions | Due Date | Responsibility |
|---|---|---|
| Level 1 Bridge Inspections completed annually and submitted to Main Roads | Apr-26 | EMWS |
| Commence planning work for the Forward Capital Works Plan 2025-2030 | Jan-26 | EMWS |
| Prepare draft Pathways Plan (for footpaths and shared pathways) | Oct-25 | EMWS |
| Conduct second WHS Audit (LGIS Action Plan) | Dec-25 | EMWS/LGIS RRC |

| Consequence Category | Risk Ratings | Rating |
|---|---|---|
| **Reputation, Financial** | ***Consequence:*** | *Extreme (5)* |
| | ***Likelihood:*** | *Likely (4)* |
| | ***Overall Risk Ratings:*** | ***Extreme*** |

**Comments**

**25/26 Bridge inspections need to be completed this summer and submitted to MRWA. Forward Capital Works Plan planning has progressed with a suitable supplier available in January 2026. Staff have a good understanding of roads, drainage and footpaths but are wanting to capture more with our building assets. Staff have collated a historical spend on major items (exterior and interior paint, floor coverings, kitchens & bathrooms) to best plan for the future needs.**

**November 2025 - Introduction of Capex Tracker has identified workforce challenges - roads program is too large for current workforce - more outsourcing required to complete jobs within timeframe.**

**EMWS has been successful in obtaining further funding and can now achieve a works program of over $1 million dollars on Tammin Road.**

| THEME 2 - Community Health and Safety Risks<br>Workplace Health & Safety Compliance | Nov-25 |
|---|---|
| **Risk Context 4** | |
| Non-compliance with workplace health and safety legislation, including the Work Health & Safety Act 2020 and Fair Work Act 2009, has the potential to detrimentally affect Shire functioning. The new WA Work Health & Safety legislation introduces additional challenges, including in managing Bushfire and VFRS Brigades, potentially increasing the risk of WHS breaches for the Shire.<br><br>Mismanagement of employee wellbeing, harassment, bullying, and safety breaches in employment practices directly affect workplace health and safety, potentially leading to increased WHS claims. | |

| Impact (Consequences) | |
|---|---|
| **1. Legal and Financial Consequences** | **3. Safety and Operational Impacts:** |
| Personal and/or public liability (up to $1M fine and/or 20 years in prison). | Death or permanent injury. |
| Severe legal penalties and financial losses/fines. | Community safety diminished. |
| **2. Reputational Damage:** | Bushfire and VFRS Brigades become increasingly marginal operationally (i.e., via increased compliance, safety training and reporting requirements). |
| Negative outcomes leading to lawsuits and dissatisfied community/ratepayers | |

| Risk Management/Mitigation Actions | Type | Date | Rating | Control Owner |
|---|---|---|---|---|
| **1. Governance & Reporting** | | | | |
| Council to maintain strong oversight of Risk Management documents | Preventative | Jun-25 | ***Effective*** | EMCS |
| CEO and CESM to report monthly to Council on risk mitigation and elimination strategies. | Preventative | Jun-25 | ***Inadequate*** | CEO/CESM |
| **2.Safety and Compliance** | | | | |
| Retain core focus on 'safety first' | Preventative | Jun-25 | ***Effective*** | EMT |
| Conduct internal WHS Audit | Preventative | Jun-25 | ***Effective*** | EMWS |
| Monitor and maintain registration and training requirements | Preventative | Jun-25 | ***Inadequate*** | EMT |
| Enact a "no training, no fire ground" policy position | Preventative | Mar-25 | ***Effective*** | CESM |
| **3.Operational Efficiency** | | | | |
| Institute strong cost management (e.g., materials, contractors) | Preventative | Jun-25 | ***Adequate*** | EMT |
| Ensure machine and plant operators are sufficiently qualified | Preventative | Jun-25 | ***Effective*** | EMWS |
| **4.Communication and Response** | | | | |
| Improve communications via new app software | Detective | Jun-25 | ***Adequate*** | EMT |
| Respond to external feedback | Preventative | Jun-25 | ***Effective*** | EMT |
| Implement immediate risk mitigation measures (e.g., barriers, signage) where risks can't be immediately eliminated | Detective | Mar-25 | ***Effective*** | EMWS |
| | | ***Overall Control Ratings:*** | ***Adequate*** | |

| Actions | Due Date | Responsibility |
|---|---|---|
| Review of the Risk Management Framework and Matrix/Dashboard have now been updated. The Risk Dashboard will now be reported with any updates quarterly to the Audit & Risk Committee and Council | Ongoing | EMCS |
| Create a training matrix for staff - This is about 80% Complete with just formatting to be completed. To be updated continually following completion of training. | Ongoing | EMCS |
| Conduct a review of the current SMS software and template system used for emergency and hazard alerts. | Dec-25 | CESM |
| | | |

| Consequence Category | Risk Ratings | Rating |
|---|---|---|
| **Compliance / Reputation** | ***Consequence:*** | *Extreme (5)* |
| | ***Likelihood:*** | *Almost Certain (5)* |
| | ***Overall Risk Ratings:*** | ***Extreme*** |

| Comments |
|---|
| |

| Healthcare Service Reliability | Nov-25 |
|---|---|

**Risk Context 5**

The Quairading Medical Practice faces significant challenges in maintaining consistent and affordable medical services due to potential loss of medical personnel and increasing operational costs, which could result in reduced healthcare access for the community.

| Impact (Consequences) | |
|---|---|
| **1. Loss of local medical services, leading to:** | Community dissatisfaction. |
| Increased travel burden for medical care. | Potential population decline. |
| Closure of allied health services (e.g., Pharmacy). | Economic impacts on local businesses. |
| **2.Threats to community sustainability:** | **3. Negative reputational outcomes for the Shire.** |

| Risk Management/Mitigation Actions | Type | Date | Rating | Control Owner |
|---|---|---|---|---|
| Keep costs for running the Medical Practice as cost-effective as possible (while maintaining service quality). | Preventative | Jun-25 | *Effective* | EMCS/DOCTOR |
| Establish a second option practitioner for when the current practitioner (a) takes annual leave, or (b) eventually leaves (including list of locums/training GP/Nurse Practitioner). | Preventative | Mar-25 | *Inadequate* | DOCTOR |
| Current Supply of Practitioner Agreement for a term of three years expiry 25 January 2027 + three-year option. | Preventative | Oct-26 | *Effective* | CEO/EMCS/DOCTOR |
| Develop a long-term recruitment and retention strategy for medical professionals, including incentives and support for rural practice | Preventative | Oct-26 | *Adequate* | CEO/EMCS/DOCTOR |
| Investigate telemedicine options to supplement in-person care and potentially reduce costs | Preventative | Mar-25 | *Inadequate* | DOCTOR/CEO |
| | | *Overall Control Ratings:* | *Adequate* | |

| Actions | Due Date | Responsibility |
|---|---|---|
| Dr Yap meets as part of the Medical Executive Committee quarterly to discuss matters for the Medical Centre. Dr Yap presents the committee with his financial statements on a quarterly basis to provide transparent accounting of the Shire's annual allocation of funds. | Ongoing | CEO |
| Dr Yap is continually striving for improvement and is currently satisfied with his current staffing arrangements and is continually ascertaining the possibility of a 2nd traineeship GP by Jul 2025. | Sep-25 | CEO |
| Dr Yap has cancelled Allied Health from practicing in the Medical Practice due to requiring the third consultation room for the Nurse Practioner Pilot Program which has been extended to December 2025 ensuring sustainability of the Medical Services provided in the Shire of Quairading. | Dec-25 | CEO |
| Progress had been made with Architect drawings on the proposed Medical Centre Extension. Costings are being sought and funding sources are being explored. | Aug-25 | CEO/EMED |
| Doctor Housing - Causing shortages in housing staff - Pharmacist & FCSO - Need to consider options for the future - part of Housing Strategy required | Aug-25 | CEO/EMED |
| | Aug-25 | CEO/EMED |

| Consequence Category | Risk Ratings | Rating |
|---|---|---|
| Compliance, Health, Reputational, Financial | *Consequence:* | *Extreme (5)* |
| | *Likelihood:* | *Possible (3)* |
| | *Overall Risk Ratings:* | *High* |

**Comments**

**All Allied Health Services were contacted in December 2024 communicating that effective 1 January, Quairading Medical Practice (QMP) cannot sustain them consulting from the QMP as the 3rd consultation room required for the Nurse Practitioner Pilot Program and 2nd trainee GP scheduled to commence from July 2025.**

**The Medical Centre extension proposal is currently not included in the Long Term Financial Plan.**

| Natural and Man-Made Disasters | Nov-25 |
|---|---|

**Risk Context 6**

Natural and manmade disasters have the potential to affect Shire business continuity.
Includes fire, flood, storm, earthquake, extreme heat, pandemic, chemical spill, terrorism.

Climate change has been recognised by the Shire, including the prevalence of extreme fire and other weather events.

**Impact (Consequences)**

| | |
|---|---|
| Loss of critical infrastructure. | Shire core business impacts |
| Injury and fatalities. | Businesses choose not to re-establish |
| High recovery costs. | Environmental degradation (e.g., drought, soil erosion) |
| Loss of business continuity, | Economic instability: generational farms are no longer workable |

| Risk Management/Mitigation Actions | Type | Date | Rating | Control Owner |
|---|---|---|---|---|
| Implement a Business Continuity Framework | Preventative | Mar-25 | *Effective* | CEO/EMT |
| Local Emergency Management Arrangements – ensure current and tested through LEMC Exercises | Preventative | Jun-25 | *Effective* | CEO/CESM |
| Review and update key hazard plans including Bushfire Risk Management Plan | Preventative | Jun-25 | *Adequate* | CEO/CESM |
| Convene quarterly meetings with key agencies | Preventative | Jun-25 | *Adequate* | CEO/CESM/LEMC |
| | | | | |
| | | | | |
| | | *Overall Control Ratings:* | *Effective* | |

| Actions | Due Date | Responsibility |
|---|---|---|
| Public consultation sought on the proposed amendments to state-level recovery arrangements in the State Emergency Management Policy, Plan & Procedure - Webinars or in-person information sessions being conducted during February 2025. | Feb-25 | CEO/CESM |
| The Shire of Cunderdin will take over from the Shire of Quairading to Auspice the Funds of the CESM. This is expected to be completed by 30 June 2025 however there is a delay in the supply of the new vehicle, now expected to be Nov 25 | Dec-25 | EMCS |
| | | |

| Consequence Category | Risk Ratings | Rating |
|---|---|---|
| Reputation | *Consequence:* | *Major (4)* |
| | *Likelihood:* | *Possible (3)* |
| | *Overall Risk Ratings:* | *High* |

**Comments**

**WhatsApp and bulk SMS system are utlised for disemination of information prior to and during an incident. BFAC and LEMC continue to meet regularly (3 x p.a).**

**Dept of Communities is storing >10 x bedding packs at rear of Town Hall for Evac Centre set up.**

| THEME 3 - GOVERNANCE, FINANCIAL AND COMPLIANCE RISKS<br>Financial Viability and Asset Management | Nov-25 |
|---|---|

**Risk Context 7**

If the Shire is struggling to remain financially viable, the ability to comply with its Asset Management Plan may be compromised.

| Impact (Consequences) | |
|---|---|
| Cost of managing ageing infrastructure becomes prohibitive. | Increased safety risk. |
| Creates degradation and loss of useful/useable assets. | Reduced ability to regenerate or create economic benefit across the Shire. |

| Risk Management/Mitigation Actions | Type | Date | Rating | Control Owner |
|---|---|---|---|---|
| Promote Quairading as a destination with a 'point of difference' (e.g., as Beverley has done). | Detective | Jun-25 | *Effective* | CEO/EMED |
| Consider marketing campaigns for attracting new investors and residents into the Shire, including people seeking a 'tree change'. | Detective | Jun-25 | *Effective* | CEO/EMED |
| Explore and promote quality affordable housing options, and lead by example | Detective | Jun-25 | *Adequate* | CEO/EMED |
| Encourage light industrial activity and support small business ventures through flexible policies | Detective | Mar-25 | *Effective* | CEO/EMED |
| Increase the rate-base through the above-mentioned strategies. | Preventative | Jun-25 | *Effective* | EMCS |
| | | *Overall Control Ratings:* | *Effective* | |

| Actions | Due Date | Responsibility |
|---|---|---|
| Sales of land for Cuneata Rise and the Light Industrial Area are attracting both new investors and residents to the Shire - this will also increase the Shire's ratebase. | Jun-25 | CEO |
| | | |
| | | |
| | | |

| Consequence Category | Risk Ratings | Rating |
|---|---|---|
| Environment, Reputation, Financial | *Consequence:* | *Extreme (5)* |
| | *Likelihood:* | *Possible (3)* |
| | *Overall Risk Ratings:* | *High* |

**Comments**

**Need for employment of BMO to do a complete system - 2028 Valuation - Asset Valuer Pro - Asset Mangement condition reports etc**

| Cybersecurity and Data Protection | Nov-25 |
|---|---|

**Risk Context 8**

Any data breach/hack of Shire information and communications technology systems has the potential to affect Shire operations - includes data theft, ransomware and phishing.

| Impact (Consequences) | |
|---|---|
| Financial misappropriation/loss. | Shire business continuity significantly compromised. |
| Community member and/or employee financial records compromised or stolen. | Shire reputation impacted. |
| Loss of data and data integrity. | |

| Risk Management/Mitigation Actions | Type | Date | Rating | Control Owner |
|---|---|---|---|---|
| Develop and maintain Business Continuity and IT Disaster Recovery Plans | Preventative | Feb-26 | ***Effective*** | CEO/EMCS |
| Implement robust IT security measures (e.g., firewalls, access controls, UPS/backup systems | Preventative | Jun-26 | ***Effective*** | EMCS |
| Conduct regular security audits and recovery exercises | Preventative | Jun-26 | ***Adequate*** | EMCS |
| Provide staff cybersecurity awareness training | Preventative | Dec-25 | ***Adequate*** | EMCS |
| | | ***Overall Control Ratings:*** | ***Effective*** | |

| Actions | Due Date | Responsibility |
|---|---|---|
| The Shire resolved to continue with Readytech for our ERP system to take advantage of the Uplift program that was originally agreed to by Council in May 2022. The financial implications to remove the Shire from the original contract were far too extensive and the future financial implications were significant if we lost the savings offered by the Uplift program. Readytech delays are causing concern that their product is not going to be rolled out and therefore the Shire may need to consider another ERP ptopn. The Shire is currently part of a WALGA driven ERP scope where LG's can access other ERP systems on offer. The cost to implement will be substantial and Council will need to consider it's options in relation to the money already paid for the uplift program. | Jun-26 | EMCS |
| Use of AU Tools Policy implemented. | Aug-25 | EO/CEO |
| The 2025/2026 Budget includes Security Awareness Training for Staff (and Councillors). This will improve the knowledge of staff of security and emerging threats to the organisation. Wallishave been engaged to roll this out within the next couple of months. | Dec-25 | EMCS |
| | | |

| Consequence Category | Risk Ratings | Rating |
|---|---|---|
| Reputation / Compliance | ***Consequence:*** | *Major (4)* |
| | ***Likelihood:*** | *Likely (4)* |
| | ***Overall Risk Ratings:*** | ***High*** |

**Comments**

**ICT Strategy will need to be reviewed.**

| Organisational Misconduct | Nov-25 |
|---|---|

**Risk Context 9**

Unethical or illegal behavior by Shire employees, executives or office holders, including both financial and non-financial misconduct, has the potential to produce significant negative consequences for the Shire.

| Impact (Consequences) | |
|---|---|
| Council suspension or leadership changes (e.g., CEO removal, employee terminations). | Reputational damage. |
| Independent investigations and regulatory actions (e.g., Fair Work Commission). | Financial penalties and economic impacts. |
| Intense public and media scrutiny. | Business continuity and viability challenges. |

| Risk Management/Mitigation Actions | Type | Date | Rating | Control Owner |
|---|---|---|---|---|
| **1.Financial Controls and Processes** | | | | |
| Update cash handling procedures | Preventative | | ***Effective*** | EMCS |
| Conduct financial management reviews and implement controls | Preventative | | ***Effective*** | EMCS |
| **2.Governance Frameworks** | | | | |
| Update the delegated authority framework | Preventative | | ***Effective*** | CEO |
| Enhance the IT Security Framework. | Preventative | | ***Effective*** | EMCS |
| **3.Human Resource Management** | | | | |
| Revise the staff on-boarding/induction program | Preventative | | ***Adequate*** | EMCS |
| Implement a performance management program | Preventative | | ***Effective*** | EMT |
| Update HR Policies and Code of Conduct (for Council and staff) | Preventative | | ***Effective*** | EMCS |
| **4.Operational Safety** | | | | |
| Establish supervision and induction processes to use plant and equipment | Preventative | | ***Effective*** | EMWS |
| External Oversight | Preventative | | ***Effective*** | EMWS |
| Conduct regular external audits | Preventative | | ***Adequate*** | EMWS |
| | | ***Overall Control Ratings:*** | ***Effective*** | |

| Actions | Due Date | Responsibility |
|---|---|---|
| Steven Tweedie to review current policies | Feb-25 | EMCS/CEO |
| Council to undertake a review of how to properly address and investigate allegations of unethical or illegal behaviour of employees, executives or office holders. | Dec-25 | Council |
| Council to continue to work with Shire Staff to address and assist with current investigations | Ongoing | Council/EMT |
| Council to work with Shire staff to support them following significant reputational damage | Ongoing | Council/EMT/Staff |
| Increase compliance of record keeping systems and update Record Keeping Plan | Jul-26 | CEO/MG/EMCS |
| Recommendation to proceed with council's resolutions 196-24/25 from 29 May 2025 and 222-24/25 from 30 June 2025 that first endorsed the engagement of Moore Australia to conduct an independent audit into the shire's handling of the sales and settlements of vacant land and later broadened the scope to include identifying any misconduct by officers during the process. | Mar-26 | CEO/MG |

| Consequence Category | Risk Ratings | Rating |
|---|---|---|
| **Financial / Property** | ***Consequence:*** | *Extreme (5)* |
| | ***Likelihood:*** | *Almost Certain (5)* |
| | ***Overall Risk Ratings:*** | ***Extreme*** |

**Comments**

| THEME 4 - STRATEGIC SOCIAL AND ECONOMIC RISKS<br>Housing Availability and Affordability | Nov-25 |
|---|---|

**Risk Context 10**

Seniors and Aged Care: Absence of aged local independent living facilities may force older residents to leave prematurely, disrupting community cohesion.
Essential Worker Housing: Insufficient housing for government workers and Western Australian Country Health Service staff can hinder recruitment and retention.
Public and Community Housing: Limited public housing options may increase housing stress for low-income individuals, leading to potential homelessness.

| Impact (Consequences) | |
|---|---|
| **1.Low property resale values and return on investment undermine community sustainability.** | Reduced local spending. |
| **2.Population decline due to:** | **4.Threats to community viability** |
| Higher outward migration and lower inward migration. | Loss of professional and community-based services. |
| Workforce reduction. | Weakening of community fabric. |
| Residents forced to relocate due to housing shortages. | Potential loss of local infrastructure. |
| **3. Economic impacts:** | |
| Impeded economic growth. | |

| Risk Management/Mitigation Actions | Type | Date | Rating | Control Owner |
|---|---|---|---|---|
| Lead by example, explore and promote quality affordable housing options including joint venture options for the construction of Aged Residential Independent Living Units (ILUs). | Detective | Jun-25 | ***Adequate*** | CEO/EMED |
| Noting that the Shire does not have 50% of the total cost of the project to contribute to a grant/tender application under the Housing Support Program, explore options with bespoke groups i.e., Central East Accommodation & Care Alliance Inc (CEACA | Detective | Jun-25 | ***Adequate*** | CEO/EMED |
| Promote Quairading as a destination with a 'point of difference' (e.g., as Beverley and Katanning have done | Detective | Jun-25 | ***Effective*** | CEO/EMED |
| Consider marketing campaigns and other strategies for attracting new investors and residents, including people seeking a 'tree change' | Detective | Jun-25 | ***Effective*** | CEO/EMED |
| | | ***Overall Control Ratings:*** | ***Adequate*** | |

| Actions | Due Date | Responsibility |
|---|---|---|
| Develop a Housing Strategy | Jun-26 | EMT |
| Maintain CEACA Membership - Council has budgeted $15,000 for the 2025/2026 Year to become a full member of CEACA | Jun-25 | CEO/EMED |
| Identify any risks associated with bringing Social Housing to Quairading | Jun-25 | CEO/EMED |
| | | |
| | | |
| | | |
| | | |
| | | |

| Consequence Category | Risk Ratings | Rating |
|---|---|---|
| **Reputation** | ***Consequence:*** | *Major (4)* |
| | ***Likelihood:*** | *Almost Certain (5)* |
| | ***Overall Risk Ratings:*** | ***Extreme*** |

**Comments**

**Council resolved to continue with CEACA at the OCM 30.10.25.**

**EMT recommends to ARIC to consider taking ownership of suitable properties identified for non-payment of rates for staff housing.**

| Social Challenges and Community Expectations | Nov-25 |
|---|---|

**Risk Context 11**

Social challenges (e.g., crime, antisocial behavior, vandalism, housing crisis, homelessness) may significantly impact ratepayers' expectations of the Shire's responsibilities and perceived effectiveness.

Misalignment between community expectations and Shire jurisdiction could lead to reputational damage, resource pressure, and potential conflict.

| Impact (Consequences) | |
|---|---|
| Disgruntled ratepayers and reputational damage. | Difficulty attracting new residents/businesses. |
| Blame towards staff and Council Members. | Strained community relationships and social cohesion. |
| Diminished service outcomes and increased pressure on resources. | Increased demand for social services beyond Shire capacity/jurisdiction. |
| Higher rates payment defaults and debt collections. | |

| Risk Management/Mitigation Actions | Type | Date | Rating | Control Owner |
|---|---|---|---|---|
| Develop and implement a community engagement & communications strategy to better understand ratepayers' expectations. | Detective | Jun-25 | ***Effective*** | CEO/EMED |
| Hold at least two community forums each year. | Detective | Jun-25 | ***Effective*** | CEO/EMED |
| Establish clear guidelines on the Shire's responsibilities and limitations regarding social issues, and communicate these effectively. | Detective | Jun-25 | ***Adequate*** | CEO/EMED |
| Maintain healthy relationships with government agencies, funding bodies and WALGA. | Preventative | Jun-25 | ***Adequate*** | CEO |
| Prioritise grant writing and winning. | Preventative | Jun-25 | ***Effective*** | CEO/EMED |
| Continue focus on social media messaging while retaining hard copy dissemination for older generations. | Preventative | Jun-25 | ***Effective*** | EMED |
| Formalise regular contributions to the Banksia Bulletin and Passion Sheet with Shire update and Shire President Message | Preventative | Jun-25 | ***Effective*** | EMED |
| | | ***Overall Control Ratings:*** | ***Adequate*** | |

| Actions | Due Date | Responsibility |
|---|---|---|
| Maintain transparency on Shire's project and budget development via Community Forum meetings | Feb-25, Sep-25 | EMT |
| Monthly Banksia Bulletin news updates including a foreward from the Shire President | Monthly | EMED |
| Regular Social Media updates on general news, announcements, events, ranger update and important community related information. | Weekly | EMED |
| Maintain hard copy information of important updates and documents for older generations with limited computer access. | Weekly | EMED |
| Source and apply grant funding for events and projects including bolstering projects already included in annual budget | Monthly | EMED |
| Weekly Passion Sheet notices when appropriate. | *Weekly* | EMED |

| Consequence Category | Risk Ratings | Rating |
|---|---|---|
| **Service disruption** | ***Consequence:*** | *Moderate (3)* |
| | ***Likelihood:*** | *Likely (4)* |
| | ***Overall Risk Ratings:*** | ***High*** |

**Comments**

**EMT asknowledges low community attendance at Forums so suggests a revised strategy next Annual Electors Mtg. to encourage community interest and engagement.**

**Funding not received for Sports Precinct - Project to be removed for time being - community backlash**

**Funding not received for Skate Park - Project to be removed for time being - community backlash**

7.3 Financial Management Review Findings, Recommendations and Actions Template

| | |
|---|---|
| **Responsible Officer** | Kenneth Donohoe, Temporary Chief Executive Officer |
| **Reporting Officer** | Tricia Brown, Executive Manager, Corporate Services |
| **Attachments** | 1. Attachment (i) Summary of Observations & Recommendations November 2025 |
| **Voting Requirements** | Simple Majority |
| **Disclosure of Interest** | Reporting Officer: Nil<br>Responsible Officer: Nil |

**COMMITTEE RESOLUTION: ARIC 015-25/26**

Moved: Cr JC Hayes
Seconded: Cr BR Cowcill

1. That the Audit, Risk & Improvement Committee recommend to Council that Council receive the Financial Management Review Findings, Recommendations and Actions Template – Attachment [i]
2. That the Audit, Risk & Improvement Committee recommend to Council that Council agree to removing any items where 'No Further Action Required' is noted and only report on those recommendations that remain to be actioned/implemented.

FOR: Mrs T Fraser, Crs TJ Stacey, JC Hayes, BR Cowcill and RC Faltyn

AGAINST: Nil

**CARRIED 5/0**

**IN BRIEF**

The Financial Management Review was conducted by Source Business Partners in December 2024, with the Final Report presented to the Audit & Risk Committee on 11th February 2025.

The Final Report identified a range of findings that were classified as Minor, Moderate or Significant.

In response, officers have been requested to report quarterly to the Audit & Risk Committee on the status of these findings, including:

- Actions taken
- Progress updates
- Any relevant commentary

This ongoing reporting process ensures transparency, accountability, and continuous improvement in financial management practices.

**MATTER FOR CONSIDERATION**

In accordance with Regulation 5(2)(c) in the (Financial Management) Regulations 1996 the Chief Executive Officer (CEO) is required to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures for the local government at least once every three (3) years.

The review incorporated the following key financial management areas as required under Regulation 5(1) of the Local Government (Financial Management) Regulations 1996.

- General
- Payments, Payables and Purchases (Incl Petty Cash)
- Corporate Credit, Purchasing and Fuel Cards
- Receivables and Receipts
- Rates
- Bank Reconciliations, Cash Management and Investments
- Budgeting, Long-Term Planning and Cost Management
- Financial Reporting (incl End of Month Process
- Fees and Charges
- Payroll
- Fixed Assets
- General Journals

**BACKGROUND**

The 2024 review was awarded to Source Business Partners to conduct in person on the 7th & 8th November 2024.

**STATUTORY ENVIRONMENT**

*Local Government (Financial Management) Regulations 1996*

**POLICY IMPLICATIONS**

Investment Policy

Purchasing Policy

Corporate Credit Card Policy

**FINANCIAL IMPLICATIONS**

The cost to have the review undertaken was considerable however there are no further costs associated with monitoring the recommendations and actions required.

## ALIGNMENT WITH STRATEGIC PRIORITIES

**5.2** **Governance & Leadership**: Forward planning and implementation of plans to determine Strategic Plan and service levels

**5.4** **Governance & Leadership**: Implement systems and processes that meet legislative and audit obligations

## CONSULTATION

No further consultation outside of the organisation was obtained.

## RISK ASSESSMENT

| | Option 1 |
|---|---|
| Financial | Low<br>*There is no direct financial implication with the requirement of this report.* |
| Health | Low |
| Reputation | *Low*<br>*Identifying and establishing policies and procedures ensures compliance. This establishes the integrity of financial processes with ethical standards.* |
| Operations | Low<br>*These items can be managed by routine procedures and documentation* |
| Natural Environment | Low |

| | Consequence | | | | |
|---|---|---|---|---|---|
| Likelihood | Insignificant | Minor | Moderate | Major | Critical |
| Rare | LOW Accept the risk Routine management | LOW Accept the risk Routine management | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review |
| Unlikely | LOW Accept the risk Routine management | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review |
| Possible | LOW Accept the risk Routine management | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quartely senior management review | HIGH Quarterly senior management review |
| Likely | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review | HIGH Quarterly senior management review | EXTREME Monthly senior management review |
| Almost certain | MEDIUM Specific responsibility and treatment | MEDIUM Specific responsibility and treatment | HIGH Quarterly senior management review | EXTREME Monthly senior management review | EXTREME Monthly senior management review |

## COMMENT

This report will continue to be presented to Audit & Risk until all findings and recommendations have been implemented.

## Risk Rating Definitions and Colours

| | |
|---|---|
| **Significant** | Those observations where there is potenially a significant risk to the entity should the observation not be addressed by the entity promptly. |
| **Moderate** | Those observations which are of sufficient concern to warrant action bein gtake by the entitiy as soon as practicable. |
| **Minor** | Those observations that are not of primary concern but still warrant action being taken. |
| **Opportunity for Improvement (OFI)** | Those observations that are not of concern, however the reviewers have noted as an opportunity to move towards better practice standards. |

## Summary of Observations and Reccomendations

**Area 1: General**

| Ref/ Risk | Observation | Recommendation | Comments | Actions |
|---|---|---|---|---|
| 1.1 | Upon review of the 2023 Annual Report, the Independent Auditors Report is missing from the Annual Report. The adopted annual report attachment (Dec 2023) and the website copy are consistently missing this Auditors Report. | Up date website documents to ensure Idependent Auditors Reort is included in the Annual Report. | | Updated and completed - no further action required |
| 1.2 | Although the Shire is a small team, there are no regular finance meetings held with the team. Regular meetings (i.e. Monthly), provide a vehicle for communication, training and development, risk identification and workflow management. | Consider implementing a monthly team meeting with set agenda for the finance team. | | Admin Finance Meetings being held every Wednesday at 8:30am - no set agenda - informal meeting - No further action required |
| 1.3 | Upon review of the Shire's policies, it is observed that there is no Fraud Risk Management Policy or framework in place. Fraud risk management has a critical role in preventing and promptly detecting fraud to minimise loss, retain trust in entities and protect employees. | Implement a Fraud Risk Framework. | Fraud Risk Management Policy in initial draft form by EMCS | To be presented to A & R in February 2026 |
| 1.4 | It is noted that the Shire has a Risk Management Framework and Policy in place. Only one strategic risk that relates to financial risk is recorded in the Shire's risk management. No operation risk register/tool for finance is in place. The process of identifying and assessing all the potential risks associated with the finance management systems and procedures assists in ensuring that all appropriate mitigation / treatment plans are in place. Regular review of the risk register enables staff to consider if any new risks have evolved, treatment plans remain appropriate and effective and elevates risk awareness for staff. | Embed a risk framework specific to the financial management systems and procedures, in alignment with the Shire's Risk Management Framework. Implement system for regular review by finance staff. | To be looked into further by EMCS - Risk Framework only refers to 7. Financial Viability & Asset Management | |
| OFI | The Shire's statement of Significant Accounting Policies was last reviewed in December 2022. Since the last review, significant changes to the Local Government (Financial Management) Regulations 1996 (FM Regs) have occurred. Significant Accounting Policies should be reviewed annually and updated for any changes in legislation or significant accounting position. | Include the review of the statement of Significant Accounting Policies as part of the end of year process. | The Shire has a review tracker implemented which provides dates of when policies are to be reviewed. This one in particular has come up for review for May 2025 Audit & Risk | Presented to Audit & Risk Committee on May 13 2025 following review and any adjustments. No further action other than regular reviews required |

**Area 2: Payments, Payables and Purchases (incl Petty Cash)**

| Ref/ Risk | Observation | Recommendation | Comments | Actions |
|---|---|---|---|---|
| 2.1 | When reviewing the September 2024 creditor trial balance an Australia Post invoice dated February 2024 was showing as outstanding. It was evidenced that this invoice had already been paid. | Review the Accounts Payable trial balance regularly to identify aged invoices and verify if they are payable or need to be removed from the system. | Review is completed on a monthly basis - staff were aware of this invoice however at the time of the FMR it had not been rectified | Invoice had been processed twice, therefore a credit note was raised to remove from the system - No further action required. |
| 2.2 | EFTsure is used to verify the bank details included in the .aba file. The verification report is checked by the Finance Officer. The current process does not include an independent review to confirm the verification report returns no anomalies prior to finalising payments. | Include independent review of the verification report within the payment approval process. | A report can be produced via EFTSure showing the checks have been completed | This was Implemented in May 2025 and will continue - No further action required |

| | | | | |
|---|---|---|---|---|
| 2.3 | A service provider (outsourced rates service) was engaged with only one quote sought. The value of the engagement was within the three (3) quotes range as per the Shire's Purchasing Policy and the same supplier was used for the prior two (2) years. | Consider undergoing request for quotation process to enter a contract for multiple years. This can lessen the administration burden of seeking quotes annually and ensure value for money is achieved. Alternatively consider adding the option of a waiver in the purchasing policy to be exercised at the CEO's discretion but reported to Council on a regular basis. | Should Council have no consideration to bring rating services inhouse again then an RFQ can be sought for external assistance longer term | Consideration from Council to be sought - Current relationship works with external provider and should this become and internal process seeking qualified rates staff is in short supply. |
| 2.4 | Direct debit payments to supplier (PWD) do not appear on the monthly payment listing. | Update report procedure to ensure all payment types are included. | | List of Accounts report was updated to include all Direct Debits for each month - No further actions required |
| 2.5 | During the review it is observed that a sample of invoices paid was more than the quoted value. It is signed off by the Executive Manager, but no explanation of variance provided. (Garretts) | Document and implement a procedure with a formal allowable variance, and process to be followed when expenditure incurred is above that variance. | Finance Officer can allow up to 10% variance between purchase order and invoice value. This kind of variance would normally be due to GST being omitted. The finance officer is required to return the purchase to the executive manager if the variance is over that variance and this may have been prior to our pink slip process was in place | Greater controls are in place to reduce this from happening in future - Actioned |
| 2.6 | No formal purchasing authorisations exist or procedure to delegate authorisation if an officer is acting in a role with purchasing authorisation. | Document the purchasing authorisation given to all relevant officers. If purchasing authorisation is given to officers acting in the roles, ensure this is captured via a form so approvals made in the Executive Manager's absence can be verified. | The Executive Management Team are the only authorised officers who can approve purchases. If an Executive Team Member is on leave the request for approval should be referred to another Executive Member | No further action required |
| 2.7 | As per the Purchasing Policy, procurement over $50,001, purchasing decisions are to be evidenced using the Evaluation Report template. Although quotes were sourced, no evaluation report was completed for works over $50,001 for Fulton Hogan invoice 15597885. | Document and implement a procedure and record keeping system to ensure that all documentation is completed and retained as per the policy. | Following discussions with EMWS an evaluation is normally conducted however timing of availability of this contractor was of substantial importance and was not conducted on this occasion. | Ensure staff are aware of the Purchasing Policy and adherance to it - Actioned |

| Area 3: Corporate Credit, Purchasing and Fuel Cards | | | | |
|---|---|---|---|---|
| **Ref/ Risk** | **Observation** | **Recommendation** | **Comments** | **Actions** |
| 3.1 | The Shire's Credit card policy states that the Chair of Audit & Risk Committee is to sign the CEO's credit card statement. Council members have no administrative authority to approve. | Consider updating policy to have Executive Manager sign off CEO credit card. This recommendation is in line with the most recent OAG best practice guide. Statements and listings of credit cards expenditure are presented to Council monthly to ensure full transparency. | EMCS is happy to sign off on CEO's credit card statement if the Audit & Risk Committee are happy for this to changed, The policy is up for review in May 2026. | Further discussion required with Audit & Risk Committee |
| 3.2 | Credit card agreements were signed prior to the current iteration of Corporate Credit Card Policy. | Consider having the card holders re-sign the agreement when the Policy is updated to ensure they are aware of any changes to the Policy they need to comply with. | The agreements require updating | EMCS will work on getting these updated and ensure relevance to current Credit Card Policy |
| 3.3 | No procedures are documented for Corporate Credit Cards. | Document procedures to support the use and management of Corporate Credit Cards. | Procedures to be developed | |
| 3.4 | It is observed that Credit cards are shared and used by officers other than the Cardholder. | This practice is not recommended, however if administration consider this to be unavoidable, consider reducing the risk by implementing an agreement to be signed by the person taking the credit card to abide by the policy and procedures when using the card. Agreement to include date and signature of issue and return of card. Ensure this procedure is documented. | Some purchases via credit card are unavoidable | Staff are required to complete a Credit Card purchase request to be signed by the Executive Manager. A new credit card log has been initiated where staff and Executive Team are required to sign the credit card in and out when using an Executive staff members card as evidence of who has taken it and returned it |

| | | | | |
|---|---|---|---|---|
| 3.5 | During the period of review one (1) instance of a credit card agreement not being witnessed was observed. Credit card register does not have date of issue or return, nor signature to verify issue and return. | Consider updating register to ensure there is a signed record of card issues and returns. Document and implement a procedure. Assign responsibility to check completeness of forms and registers. | | Credit Card Register to be updated to reflect recommendation |
| OFI | OAG recently issued Better Practice guidance for Purchasing Cards (which includes Credit Cards, Purchasing Cards and Fuel Cards). The Shire's policy is consistent with the guide in most areas. | Consider adding a clause to the Credit Card Policy to cover the instance when a card holder goes on extended leave and the policy requirements in these instances. Consider implementing a form for issue of a new card or changes to limits. | To be looked into further - there have been no instances of credit card holders on extended leave | |
| OFI | The Corporate Credit Card policy mentions that a report will be provided to the Audit and Risk Committee on the control, use, viability and adherence to policy and procedures. This has yet to occur. | The report to Council could be issued annually and could include statistics such as number of cards issued, limits, spend amounts and any instances of non-compliance with the policy. | To develop an annual report to present to the Audit & Risk Committee in August of each FY following the end of the previous FY | Due to the current situation with misuse of the credit card by the CEO I would like to report this when more firm numbers are compiled for 24/25 FY |

| Area 4: Receivables and Receipts | | | | |
|---|---|---|---|---|
| **Ref/ Risk** | **Observation** | **Recommendation** | **Comments** | **Actions** |
| 4.1 | The Shire's debt collection policy outlines the sundry debtors process to follow in respect to the collection of outstanding debts. It was observed that whilst statements are issued and some reminder letters are sent, there is no clearly defined process or procedure that is in place or being followed for Sundry Debtors. No tracking of procedures or actions is maintained to enable easy review of: status; evidence of collection process being followed; or next collection action to be taken | Review debtors' collection policy to ensure it remains appropriate and develop clear process/procedure for debtors' officer to follow. Develop tracking system or utilise current system functionality to maintain a register of debtor collection actions taken. | | A tracking system has already been implemented so various staff members can view the process conducted for each debt owing and the current status |
| 4.2 | Outstanding Sundry Debtors at 30 September 2024 totalled $201,168. $105,883 related to debtors >90days outstanding. Of this, two debtors make up most of the outstanding balance ($100,893) being the Australian Taxation Office ($46,439 – 101 days) and Main Roads (54,454 – 122 days). Further sampling observed that the Australia Taxation Office debtor had been resolved, just not cleared as was an unreconciled item on the bank reconciliation. The remainder of the >90 days is made up of debts <$1,000 and one debtor >$1,000, of which some are current or former Shire staff. The longest outstanding debtor is 678 days past due (Debtor 95040 - $945). Timely collection of sundry debts ensures that the Shire continues to have the necessary funds to meet its financial obligations. Regular follow up actions and maintenance of the sundry debtors aged trial balance can provide indicators of errors or misstatements in other areas and reduce potential for bad debts. | A clear process on collection procedures will ensure proactive, regular and effective action is taken to collect outstanding debts (per 4.1.) Consider process for employee related debts to form part of the payroll process where approved deductions are taken from the employee's net pay. Ensure process of terminated employees includes checking for any outstanding debts to the Shire prior to termination and make arrangement for payment. Review, investigate and resolve outstanding debtors in a timely manner. | Writeof of uncollectable debts will be presented to Council every April. These debts are only taken to Council when every collection effort has been exhausted. | Finance Team to notify HR/Payroll of any outstanding debts prior to the termination of an employee. |

| Area 5: Rates | | | | |
|---|---|---|---|---|
| **Ref/ Risk** | **Observation** | **Recommendation** | **Comments** | **Actions** |
| 5.1 | It is noted that there is no separate Revenue & Rates Strategy developed. Currently, the rates strategy has been incorporated into the LTFP assumptions, being 1.6% above CPI for each year of the LTFP. Legislative changes as part of the Local Government Act Reform are expected to be in place for 2025, with the requirement for local governments to prepare and adopt a Revenue & Rates Policy, setting out information about the local government's projected revenue from rates and other sources of projected revenue, by 1 March each year. | Monitor legislative changes for requirement to prepare and adopt Revenue & Rates Strategy (Policy). | Further investigation and time required to implement this. | This needs to form part of budget deliberations and in the review of the Long Term Financial Plan |

| | | | | |
|---|---|---|---|---|
| 5.2 | Throughout the review it is noted that there are two Council Policies that cover the collection of rates and are conflicting in some policy statements. | Consider reviewing both policies to incorporate current policy position into the one Council Policy and seek removal of the outdated Policy. Ensure Policy Position is consistent with conditions of Delegation 1.2.24 (Review delegation if required). | These Policies are up for review in May 2025 | Policies have been reviewed and will be presented to the A & R Committee 13th May 2025 - Adopted by Council - No further action required |
| 5.3 | Upon review of the application of Delegation 1.2.24 Agreement to Payment of Rates and Service Charges the following observations are noted:<br>- the recording of the exercising of this delegation is not incorporated into the Payment Arrangement process and does not occur.<br>- the conditions of the delegation do not appear consistent with the two (2) rates collection policies and the policy statements within condition d. of the delegation requires a report to Council every six months detailing the payment arrangements entered into. This is not evidenced as occurring. | Review the conditions of the Delegation alongside the review of the policies to ensure consistency. Consider whether the condition to report to Council every six months detailing payment arrangements is still appropriate, revise conditions or incorporate reporting mechanism into council report cycle. Recording the exercising of the delegation in the delegation register may be a sufficient process to report arrangements Council, rather than a separate council report. Document complete process, include requirement to record exercising the delegation in the delegation register. | These Policies are up for review in May 2025 | Policies have been reviewed and will be presented to the A & R Committee 13th May 2025 - Adopted by Council - No further action required |
| 5.4 | The Shire's rating function is outsourced to a service provider, whilst a comprehensive process (checklists) performed by the consultants is evidenced, there is no internal process documented or evidence of review of rates processes by the Shire or by a senior consultant other than the processing consultant. The service provider completes rates functions such as:<br>- Rates Billing (Annual)<br>- Amendments to the Rate Record (Interim Rates)<br>- End of Month Processes including charging of interest<br>- End of Year Processes<br>To ensure accuracy, and completeness, it is important that there is a level of review and approval completed by the Shire as their system is updated. Amendments to the Rate Record are also a delegation from Council to the CEO, and sub delegation to the EMCS. | Document a process/procedure for all rates functions. Incorporate steps that are outsourced to service provider and clearly document Shire's responsibilities/actions in the process. Educate officers of delegation requirements. | The Rates review forms part of the End of Month Process but does not entail all transactions completed by the external provider. | Further investigation and time is required |
| 5.5 | Amendment of the Rate Record delegation exists with sub delegation to EMCS. As mentioned in 5.4 the processes that include amendments to the Rate Record do not incorporate the exercising of the delegation (approval by EMCS) or recording of the delegation being exercised in the delegation register. | Recommendation incorporated into 5.4. | | Further investigation and time is required |
| 5.6 | During the review it is noted that as at 30 June 2024 there was 10.34% of uncollected rates totalling $314k.<br>Through discussions with the EMCS it was identified that there is no performance measure or target set as an appropriate level of uncollected rates to work towards. Officers noted that their priority is to monitor the debt collection processes and continually achieve reductions in the outstanding level of rate debtors by enforcing collection measures.<br>Rates is a significant source of funds required by local governments to carry out their functions. High levels of uncollected rates may put the Shire at risk of meeting its debts when they fall due. | Review process for collection of rates, including any proactive measures that can be put in place to encourage payment by due dates. (i.e. SMS reminders and other communication tools)<br>Set a performance target for an achievable and appropriate level of uncollected rates debts. Encourage and support officers to meet targets. | Review of collection of rates forms part of the review of the policies that encompass the processes of debt collection. Legal action had been suspended on numerous accounts in 2020-2021 due to failure in accuracy of rating information. | We are currently in the process of arranging PSSO's for up to 8 properties following the 3 year rule for sale of property. These were presented to Council in May 2025 and approved and legal processes are continuing. Final Notices for 2025-2026 will be issued by the third week in November and then any remaining outstanding rates will be loaded with the debt collection agency. |
| 5.7 | 2024/25 Rates Notices Rate in the Dollar (RiD) for GRV is documented as 13.8187 whereas the 24/25 Budget document and Agenda adopted rate is 13.8189. Recalculation performed for Rates Levied report and Rates Notices demonstrates that the adopted rate was charged, however the rates notice shows the incorrect RiD. | Implement a process of review prior to issuing Rates Notices. Develop a checklist for reviewer to ensure completeness of review items. | There is a review process in place in relation to the setting of the rate in the dollar however when the budget document was created it rounded down 1 decimal and this was not picked up | Better checking required of decimal point rounding - 2025-2026 rates were checked for accuracy and no further action is required. |

| | | | | |
|---|---|---|---|---|
| 5.8 | 2024/25 Annual Budget, note 2 - Rates and Services Charges, is missing the rateable value for Minimum Payment rating/property categories. | Review presentation of Annual Budget note to ensure compliance with requirements of the Local Government Act 1995. | | Better checking required of budget documentation - 2025-2026 rates were checked for accuracy and no further action is required. |
| 5.9 | During the review it is observed that the September 2024 Rates Note Levied Amount $2,781,111 (Monthly Financial Report) does not match Levied Report or Budget Levied $2,781.425. Interims posted after the Levied amount should be in the interim's columns. | Review the setup of the rates note reconciliation in the Monthly Financial Report to ensure information is presented accurately. | The rates note is a standard Moore template | The Monthly Financial Report already has a checking mechanism behind the scenes and I am unsure why this wasn't noticed a the time - Template Corrected - no further action required |
| OFI | The format of the Rating Information Notes, reported in financial budgets and reports, breaks down the GRV and UV rate categories into property categories, such as GRV Residential, GRV Industrial, GRV Commercial. Whilst this information may be useful to Council, the current format has no clear descriptors and presents in a manner that the Shire rates differentially (Differential Rates), not Uniform General Rates for GRV & UV | To avoid any confusion as to whether differential rates are charged or uniform rates, consider amending the format in which the Rating Information is presented within financial budgets and reports. | Further consideration required | |

| Area 6: Bank Reconciliations, Cash Management, and Investments | | | | |
|---|---|---|---|---|
| **Ref/ Risk** | **Observation** | **Recommendation** | **Comments** | **Actions** |
| 6.1 | No procedures are documented for Cash Handling, Cash Management, Bank Reconciliation, or Investments. | Develop written procedures for all functions. | Further consideration and time required | |
| 6.2 | It has been observed that there is no separation of duties incorporated into the Shire's investment process from cash surplus identification, investment decisions, and investment cash transfers (to and from) is completed by one officer. | Review process to enable an appropriate separation of duties and include a review and approval step. | | A new Investment Decision Template has been introduced. This documents the actions being taken with approvers required to sign for approval. - No further action required. |
| 6.3 | The Shire's Investment Policy details risk guidelines, including the Portfolio Credit Framework and the Term to Maturity Framework. Investment decisions, and reporting does not take into consideration the limits set by the risk guideline frameworks. During the review, all investments are noted as being invested in Westpac Term Deposits, AA- long term rating, and is in accordance with the Portfolio Credit Risk Framework. | Develop a decision tool to assist in investment decision making. This will also enable an approver to have assurance the investment decisions are within the Shire's investment risk framework limits. | | A new Investment Decision Template has been introudced. Rates are compared with other financial institutions. This is signed by both approvers of the investment - No further action required. |
| 6.4 | The investment process does not include seeking or review of interest rates from other compliant deposit taking institutions (like seeking quotes), this practice would ensure investment decisions are providing the overall best value for investment of surplus funds. | Consider amending process to include minimum number of rates sought to inform investment decision making. | | Rates are now compared within the Investment Decision Template - No further action required |
| 6.5 | The investment of funds process is not evidenced as being conducted in accordance with Delegation 1.2.22 Power to Invest. Sub Delegation 1.2.22 Power to Invest, is delegated to EMCS. Condition 1. of the sub delegation requires a decision to invest to be jointly confirmed by two Delegates. To be compliant with the Head Delegation and the Sub Delegation, this would require the CEO and the EMCS to jointly approve each investment and reinvestment decision. This is currently not being performed as part of the investment practices. Condition 2. of the sub delegation limits the EMCS to making investment decisions up to $1,000,000. All investment decisions exceeding this value is to be referred to the CEO (condition 3.). During the review two (2) Reserve Term Deposits are over $1,000,000 of which have not had approval by the CEO. Given condition 1. Requires two Delegates to approve, currently, if this condition was incorporated into the process (CEO & EMCS approval of each investment and reinvestment decision), condition 2. And condition 3. would be achieved. Exercising of the Delegation is not being recorded in the Shire's Delegation Register. | The current delegation and sub-delegation, when carried out in accordance with the conditions, is appropriate. Amend investment process to be carried out in accordance with requirements of the Investment Policy and Delegations with adherence evidenced (i.e. Approval form, email, etc). Ensure the exercising of the delegation is recorded in the delegations register. | | All investment decisions are now recorded in the delegations register and form part of the Investment Decision Template to ensure completion - No further action required |

| | | | | |
|---|---|---|---|---|
| 6.6 | Delegation 1.2.22 Power to Invest, conditions from Council to CEO require that details of the investment Portfolio's performance, exposures and changes since last reporting date is reported to Council monthly. The current format of the Investment Note does not detail changes from month to month. | Review format of Investment note in monthly report. | Investment note is updated when investments are rolled over and new interest rates are applied. There will be no changes month to month as most term deposits are rolled over every 3 months | No further action expected |
| 6.7 | Investment account balances are reconciled through the finance systems bank reconciliation module. During the period of review there was a system issue waiting to be resolved which prevented the reconciliation of investments to be completed in the bank reconciliation modules. During this interim period, no manual reconciliations were being performed to confirm the general ledger matched the term deposit accounts.<br>There is no separate investment reconciliation process to reconcile interest on term deposits to the general ledger.<br>During the review it is noted that the Reserve Investment balances presented in the Investment note of the monthly report do not match the Term deposit balances at the period end date. | Where system issues are occurring, include a manual reconciliation of bank accounts, and record relevant transactions (i.e. Interest, principal balance movements). Consider developing a standalone reconciliation for investments (or further enhancing the functionality of the Investment note), to reconcile principal balances and interest earned YTD against the general ledger. | This was an unexpected occurrence with the system and is not likely to happen again, however should this happen a manual reconciliation will be conducted | No further action expected |
| 6.8 | Whilst the Shire's Investment Policy does not require the Monthly Investment Report to include adherence to the Investment Policy including compliance with Risk Management Guidelines, it is good practice to report on this to enable oversight of the risk profile of the Shire's investments. (Policy states that monthly report 'may' include.) | Review format of Investment note in monthly report to include performance against Policy framework. | Further consideration and time required | |
| 6.9 | Outstation cash floats are not independently verified on a regular basis. | Document and implement a procedure to ensure that cash floats are verified by a finance officer on a regular basis. Include as an action on the relevant monthly checklist. | The cash float for the containers for change was verified at each top up of cash time, all other external till floats are annually checked and verified by the holder | Containers for Change and the tip are now cashless, the medical centre no longer has a tll float as it is Doctor Managed. There are currently only 2 floats left - 1 for Admin which is reconciled daily and 1 for the caravan park which is verified at the end of the year as part of the annual reconciliations and verifications - No further action required |
| 6.10 | Discussion with management provided that the Medical Practice is now contracted, and medical practice bank account is not required. Through discussions with Management, the account still requires closing, and during the review it is observed that the account continues to incur bank fees and interest each month. It is also noted that the Medical Practice bank account is in credit ($31.48) at 30 September 2024. | Where the bank account is no longer required, it should be closed as soon as practicable. This will ensure unnecessary bank fees and charges are not incurred by the Shire. | | Request for account closure to be taken to Council in May 2025. - Endorsed by Council and has now been cancelled. No further action required |
| 6.11 | Discussion with management provided that the process for the Container Deposit Scheme is transitioning to a cashless point of sale. The cash float has not yet been collected/returned to Shire Administration to finalise the process and return funds to the Shire's bank account. | Collect cash float from outstation and record any remaining entries required in the Shire's finance system. Receipt/bank any balance of cash float and clear balance sheet account. | | Float has been returned, counted and verified and returned to the Municipal Account - no further action required |

| Area 7: Budgeting, Long Term Planning and Cost Management | | | | |
|---|---|---|---|---|
| **Ref/ Risk** | **Observation** | **Recommendation** | **Comments** | **Actions** |
| 7.1 | No procedures are documented for the budget process. | Document the budget process including a breakdown of tasks with clear timeline and responsibilities. | This is considerable work and would require a significant amount of time | |
| 7.2 | Noted that in the September 2024 monthly report that YTD budget vs actuals variances are upwards of 50% with timing given as the explanation. | Consider when costs will be incurred when phasing budget for upload to the system. Recommend collecting expected months of expenditure based on prior year and management knowledge. Capital projects are normally planned at certain times of the year. | The timing of expected expenditure is taken into account when creating the budget. Some are completely unknown and are guestimated. The unknown expenses will be spread evenly accross the 12 months. | EMCS will endeavour to have more clarification around this when creating the next budget with input from the Executive Management Team |

| | | | | |
|---|---|---|---|---|
| OFI | Whilst compliant with the Local Government Act 1995, adoption of budget late August can lead to cashflow issues as the first payment of rates is not due until October. Any issues in preparing the budget, such as staff absence or objections, could also hold up the budget process beyond the 31 August compliance date. Tenders and quotes may not be sought until after budget adoption potentially delaying projects. | Consider beginning budget process earlier for an earlier adoption. | 24/25 budget we were still waiting on funding advice well into July. | |
| OFI | The resolution adopted for reporting material variances for the financial year 2024/2025 incorrectly referenced 2023/2024. | To prevent similar errors in the future, consider implementing a process where another member of the Finance team proofreads reports to provide feedback and perform a sense check. | There are already a number of processes involved in checking the agendas & minutes and has just been missed on this occasion by Council, Officers and CEO | No further action recommended by EMCS and no extra checks required by a Finance Officer |

| Area 8: Financial Reporting (incl End of Month Processes) | | | | |
|---|---|---|---|---|
| **Ref/ Risk** | **Observation** | **Recommendation** | **Comments** | **Actions** |
| 8.1 | There are no movements posted to inventory for the year to date. | Add to the monthly checklist and reconcile inventory monthly. | Inventory is reconciled monthly and forms part of the EOM checklist. Unfortunately we were understaffed and there was a delay in reconciling | Customer Service Officer now regularly conducts reconciliation on inventory - Fuel - No Further action required |
| 8.2 | On the grants register in the monthly report there are two prior year RRG grants for Quairading - Corrigin Road, which are shown as a grant liability, but have not been budgeted as revenue for 24/25. | These grant liabilities appear to be carried forward from prior years. Investigate to determine treatment. Determine if they will be recognised as revenue in the future, or whether they need to be returned. | Further investigation required to date | Grants have now been accounted for and received as Income in the 24/25 FY - No further action required |
| 8.3 | Investment note in monthly report includes actual date of maturity of each investment. | To reduce risk of fraudulent activity, only disclose the month of maturity. | | Updated - No further action required |
| 8.4 | There are no documented procedures for the month end process. | Thoroughly document the end-of-month process and regularly review and refine it. This approach will help identify training opportunities for team members, build collective knowledge within the team, and enable the Executive Manager to conduct a more comprehensive review. | Although no documented procedures are in place staff are aware of their obligations for completing the EOM processes. | The finance team has a comprehensive EOM checlist which ensures that all tasks are completed for each month prior to the monthly financial reports being completed - no further action required |
| 8.5 | No depreciation is presented on the respective Statement of Financial Activity during the periods of review. | Although the asset ledger journals cannot be run until audit sign off, consider manually processing a reversing depreciation journal until the asset module is rolled over. (see also 11.1) | Further consideration required here. Running manual processes increases the risk of error in depreciation. All LG's currently hold off running any depreciation until the audit is signed off. | |
| 8.6 | The monthly report presented to Council does not comply with the Local Government (Financial Management) Regulations 1996 (FM Regs), as it does not include material variances categorised by nature and type. | Include material variances by nature and type in the monthly financial report. The FM Regs do not require reporting by Program, but if the Shire wishes to include, they can but must continue to also include the material variance explanation by Program. | Further investiagtion is required here as most LG's use the Moore template which aligns with all Legislation and Statutory guidelines | |
| OFI | The Local Government (Financial Management) Regulations 1996 (FM Regs) state that the statement of financial activity and the statement of financial position need to be presented at the OCM and recorded in the minutes of the meeting it is presented. | Consider expanding the Council resolution to receive the monthly financial statements as per the FM Regs, for example: "That Council receives the Monthly Financial Report for the period ended xxxxx 20xx, including the Statement of Financial Activity, Statement of Financial Position, explanation of material variances and other relevant information as contained in Attachment X" | | Implemented following recommendation - no further action required |
| OFI | The agenda report that accompanies the monthly financial reports appears outdated. Included remain references to implications of COVID and war. | Review and update regularly to ensure accurate and relevant information is provided to the readers of the report. | | Already changed to reflect current circumstances - no further action required |

| Area 9: Fees and Charges | | | | |
|---|---|---|---|---|
| **Ref/ Risk** | **Observation** | **Recommendation** | **Comments** | **Actions** |
| 9.1 | Some fees and charges are incorrectly listed as being subject to GST i.e. Supply of electoral roll, title search, copy of rate notice. | Conduct a review of the Schedule of Fees and Charges to verify correct application of GST across all fee | | This will form part of the review for the 25/26 Fees & Charges to ensure they are accurate |

| Area 10: Payroll |
|---|

| Ref/ Risk | Observation | Recommendation | Comments | Actions |
|---|---|---|---|---|
| 10.1 | Identification and verification of new employees is conducted as part of the onboarding process, including a requirement for National Police Check. A review of changes to the verification process is not completed past initial onboarding. High risk roles, including those with authority to make payments from the Shire's funds, should undergo regular reviews of identity and credentials. This ensures that criminal background checks, qualifications, and required professional memberships are maintained as per the requirements of each identified role. | Develop a framework that identifies roles considered 'high risk' and determine the qualifications, identity, and verification requirements each role. Include requirements for, and regularity of monitoring and review of credentials.<br>Ensure identified roles include particulars within the relevant Position Descriptions.<br>Ensure appropriate documentation to demonstrate verification and monitoring of credentials against the framework requirements. | Considerable work required here - something we can work on when we have a new dedicated HR Employee | |
| 10.2 | Changes made to employee masterfiles are not evidenced as being reviewed or approved to confirm accuracy and completeness. Upon discussion with the payroll officer, the current process does not include review or approval of masterfile changes. | Amend payroll process to include review and approval of changes made to employee master files. This could form part of every pay run approval, where an audit trail of employee master file maintenance is run and included within the pay run approval documents/reports along with the source documentation evidencing the initiation of the changes. | | An audit report for changes to employee files is now included in the EOM checklist for review - no further action required |
| 10.3 | Pay period / pay run process does not include key checks such as audit trail reporting or pay comparison reports. Reports such as these aid in the identification of errors, misstatements, or fraud in respect to payroll. | Include in the payroll process standard reports for pay comparison reports (This Pay vs Last Pay), and Audit Trails. Reports should form part of the approval documentation prior to finalising payroll processing. | This Pay vs Last Pay was a process of Synergy. As we now use Definitiv we can produce a similar report for checking. | Audit Trails are completed within the EOM process and are checked - no further action required |
| 10.4 | In addition to 10.3 above, it is noted that an audit trail report is completed monthly and reviewed and signed by the EMCS. However, there is no evidence that the source information is reviewed to match the changes detailed in the Audit Report. Ie. Bank Details changes, or changes in employment conditions. | Where 10.2 is implemented as part of every pay run process, a monthly report may not be required in addition. However, where 10.2 is not implemented, source documentation must be supplied and reviewed at the time the Audit Report is reviewed and approved. | As this already forms part of our EOM process we will not be introducing for each pay. | Further documentation will be provided to match changes. - No further action required |
| 10.5 | Insufficient separation of duties in respect to maintenance of employee masterfile, payroll processing and payment processing. Payroll officer updates employee masterfiles, processes payroll, uploads bank file and is an authorised approver in the bank. | Documenting a formal procedure for the end-to-end payroll process will assist in identifying where the segregation of duties is required. Ensuring the procedure is followed will reduce the risk of fraud and error. | There is quite an extensive documented procedure for processing payroll however this will be looked at the ensure approval persons are captured in the document | Filling of the HR/Payroll position will increase the separation of duties. This is expected to be completed by end of May 2025 - Now completed - no further action required - Separation of duties now evident |

| Area 11: Fixed Assets | | | | |
|---|---|---|---|---|
| Ref/ Risk | Observation | Recommendation | Comments | Actions |
| 11.1 | The fixed assets module of Synergy cannot be updated until the prior year is finalised which takes place once the annual audit has been signed off. During the interim period, no depreciation is posted in the current year. | If the system cannot be used to post depreciation, consider manually posting a reversing journal until they fixed asset module is rolled. (see also 8.5) | This is the same process for all Shires, leaving it to a manual process could afford new risks of errors | No further action required |
| 11.2 | Infrastructure assets are not capitalised until 30 June. | Consider implementing a process to capture the capitalisation of assets at practical completion. | Need to look at this further as we need to ensure that no further costs are to be costed to the infrastructure assets, waiting on invoices etc will play a part in the delay in capitalising items immediately | Construction doesn't start until Feb and invoices continue to come through til late in the year. We do however follow up with creditors to finalise invoices so costs can be captured by EOY. |
| 11.3 | No documented procedures for the management or recording of fixed assets. | Document procedures, ensuring compliance with accounting standards, Local Government Act 1995 and Council policies. | Procedures to be developed | |

| Area 12: General Journals | | | | |
|---|---|---|---|---|
| Ref/ Risk | Observation | Recommendation | Comments | Actions |
| 12.1 | There are no documented procedures for processing journals or general ledger/job creation or maintenance in Synergy. | Document procedures including approval process and record keeping requirements. | Procedures to be developed | |

| | | | | |
|---|---|---|---|---|
| 12.2 | There is currently no independent review of manual journals posted. | As discussed, providing a listing of all journals, and supporting documents to the CEO for an independent review monthly would be an appropriate solution for the Shire. | There are some independent reviews conducted for journals raised by Finance Officer, these are reviewed for accuracy by the EMCS | Develop a monthly review of Journals for the CEO to review EMCS journals for accuracy |

## ITEM 8 EMERGING ISSUES/LATE ITEMS

Nil

## ITEM 9 CONFIDENTIAL ITEMS

The Meeting will be closed by Council Resolution to the public under Part 5 Division 2 Section 5.23(2)(a) of the Local Government Act 1995 as the Items relates to : -

(a) a matter affecting an employee or employees

**COMMITTEE RESOLUTION: ARIC 016-25/26**

Moved: Cr BR Cowcill
Seconded: Cr RC Faltyn

That Council close the meeting to the public at 5.17 pm to consider the confidential reports listed below in accordance with Section 5.23(2) of the Local Government Act 1995:

**9.1 Quairading Land Sales**

FOR: Mrs T Fraser, Crs TJ Stacey, JC Hayes, BR Cowcill and RC Faltyn

AGAINST: Nil

**CARRIED 5/0**

### 9.1 Quairading Land Sales

**OFFICER RECOMMENDATION**

1. That the Audit, Risk & Improvement Committee recommend to Council that the Temporary CEO undertake the actions as set out in the recommendations contained in the Confidential Report – Attachment (i)
2. That the Audit, Risk & Improvement Committee recommend to Council to proceed with Council's resolutions 196-24/25 from 29 May 2025 and 222-24/25 from 30 June 2025 that first endorsed the engagement of Moore Australia to conduct an independent audit into the Shire's handling of the sales and settlements of vacant land and later broadened the scope of that review.

**COMMITTEE RESOLUTION: ARIC 017-25/26**

Moved: Cr TJ Stacey
Seconded: Cr RC Faltyn

1. That the Audit, Risk & Improvement Committee recommend to Council that the Temporary CEO undertake the actions set out in the recommendations contained in the Confidential Report - Attachment (i)

FOR: Mrs T Fraser, Crs TJ Stacey, JC Hayes, BR Cowcill and RC Faltyn

AGAINST: Nil

**CARRIED BY ABSOLUTE MAJORITY 5/0**

**COMMITTEE RESOLUTION: ARIC 018-25/26**

Moved: Cr TJ Stacey
Seconded: Cr BR Cowcill

1. That the Audit, Risk and Improvement Committee recommend to Council to proceed with Council's resolutions 196-24/25 from 29 May 2025 and 222-24/25 from 30 June 2025 that first endorsed the engagement of Moore Australia to conduct an independent audit into the Shire's handling of the sales and settlements of vacant land and accept the proposal from Moor Australia dated 11 November 2025.

FOR: Mrs T Fraser, Crs TJ Stacey, JC Hayes, BR Cowcill and RC Faltyn

AGAINST: Nil

**CARRIED BY ABSOLUTE MAJORITY 5/0**

An alternative second part of the recommendation was agreed upon based on a late supplementary report and updated Moore Australia Proposal provided to the Committee as confidential attachments just prior to the meeting.

*The above mentioned report/s were provided to Elected Members under separate cover. The report/s are not for publication.*

**COMMITTEE RESOLUTION: ARIC 019-25/26**

Moved: Cr JC Hayes
Seconded: Cr BR Cowcill

That the meeting be open to members of the public at 5.35 pm.

FOR: Mrs T Fraser, Crs TJ Stacey, JC Hayes, BR Cowcill and RC Faltyn

AGAINST: Nil

**CARRIED 5/0**

**Public Reading of Resolution**

The Chairperson read aloud the decisions made by Council while the Meeting was closed to the public.

## ITEM 10 NEXT MEETING DATE

The next Audit & Risk Committee Meeting is scheduled to take place on Tuesday 10 February 2026 commencing at 5.00pm in the Council Chambers, 10 Jennaberring Road, Quairading, WA.

## ITEM 11 CLOSURE

There being no further business, the Chairperson closed the Meeting at 5.36 pm.

I certify the minutes of the Audit, Risk & Improvement Committee meeting held on 11 November 2025 were confirmed 3 March 2026 as recorded on Resolution No. ARIC 016 - 25/26.

Confirmed..... 11/08/2026