

Shire of Dowerin  
Risk Dashboard Report - June 2025

| Asset Management Practices   |           |                | Risk     | Control  |
|--|-----------|----------------|----------|----------|
|  |           |                | Moderate | Adequate |
| Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads and playgrounds and all other assets during their lifecycle from procurement to disposal. |           |                |          |          |
| Actions  | Due Date  | Responsibility |          |          |
| Revaluation of Road Assets   | Jun-26    | CEO & MIP      |          |          |
| Revaluation of Sewerage System   | Jun-25    | CEO            |          |          |
| Revaluation of Other Infrastructure  | Jun-25    | MCS            |          |          |
| Revaluation of Land & Buildings  | Completed | MCS            |          |          |
| Update RAMM Annually   | Completed | MIP            |          |          |
| Link Building Maintenance Schedule to AMP  | Jan-26    | MCS & MIP      |          |          |
| Review Asset Management Plan   | Completed | CEO & MCS      |          |          |
| Review LTFP and Link to AMP  | Jan-26    | CEO & MCS      |          |          |
| Review Fuel Stock Control System   | Completed | CEO            |          |          |
| Implement New Fuel Stock Control System  | Completed | MCS & MIP      |          |          |
|  |           |                |          |          |

| Business Disruption  |           |                | Risk | Control  |
|--|-----------|----------------|------|----------|
|  |           |                | High | Adequate |
| Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism). |           |                |      |          |
| Actions  | Due Date  | Responsibility |      |          |
| Annual LEM Exercise Undertaken   | July 2025 | CEO & MGCS     |      |          |
| Review Business Continuity Plan  | Dec 25    | CEO            |      |          |
| Business Continuity Plan Drill to be Undertaken Annually   | Dec 25    | CEO & MCS      |      |          |
| Develop IT Disaster Recovery Plan  | Dec 22    | MCS            |      |          |
| Fire Breaks Inspected and Enforced Annually  | Complete  | MCS            |      |          |
| Fire Fighting Equipment Maintained and Serviced Annually   | Aug 25    | CEO            |      |          |
| Wardens (Internal) - Training of New Wardens   | Sept 25   | MGCS           |      |          |
| Admin Generator Maintained and Serviced  | Annually  | CEO            |      |          |
| Review Managing Emergencies in Shire Facilities  | Complete  | MGCS           |      |          |
|  |           |                |      |          |
|  |           |                |      |          |

| Failure to fulfil Compliance Requirements (Statutory and Regulatory)  |                          |                | Risk | Control    |
|---|--------------------------|----------------|------|------------|
|   |                          |                | High | Inadequate |
| Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation. |                          |                |      |            |
| Actions   | Due Date                 | Responsibility |      |            |
| Document Governance Framework   | Jul-25                   | CEO & MGCS     |      |            |
| Continue Implementation of Training Program for Councillors and Staff   | Ongoing                  | CEO & MGCS     |      |            |
| Review Councillor Induction Manual - Every 2 Years  | Aug-25                   | MGCS           |      |            |
| Review Human Resource Management Framework  | Aug-25                   | CEO & MCS      |      |            |
| Review Information Management System  | Completed 2023 - ongoing | MCS            |      |            |
| End of Year Financial Audit - Prepare   | Oct-25                   | MCS            |      |            |
| Interim Audit Finding 30 June 2025 - Action of Findings   | Progressing              | MCS            |      |            |
| Audit Finding 30 June 2024 - Action of Findings   | Jun-25                   | MCS            |      |            |
|   |                          |                |      |            |
|   |                          |                |      |            |
|   |                          |                |      |            |

| Document Management Processes   |           |                | Risk | Control    |
|---|-----------|----------------|------|------------|
|   |           |                | High | Inadequate |
| Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation. |           |                |      |            |
| Actions   | Due Date  | Responsibility |      |            |
| Investigate Upgrades Required to Archive Room to Improve Compliance With SRO                  | Completed | CEO            |      |            |
| Refurbishment of Archive Room to Improve Compliance   | Completed | CEO            |      |            |
| Review Sharepoint System  | Dec-24    | CEO            |      |            |
| Review Information Management Framework   | Dec-24    | CEO            |      |            |
| Information Management Staff Training   | Ongoing   | CEO            |      |            |
| Review Record Keeping Plan  | Overdue   | CEO            |      |            |
|   |           |                |      |            |

| Employment Practices  |                 |                | Risk    | Control    |
|---|-----------------|----------------|---------|------------|
|   |                 |                | Extreme | Inadequate |
| Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers). |                 |                |         |            |
| Actions   | Due Date        | Responsibility |         |            |
| Develop a Health and Wellbeing Program  | Jun-25          | CEO & MGCS     |         |            |
| Review Workforce Plan   | Dec-25          | CEO & MCS      |         |            |
| Create Checklist for Human Resource Management Framework  | Completed       | CEO & MCS      |         |            |
| Update Training Register & Develop 2023/2024 Training Program   | May-25          | CEO & MGRS     |         |            |
| Review Staff Induction Process  | Completed       | MGCS           |         |            |
| Conduct Annual Drivers License Checks   | Annually in Apr | MCS            |         |            |
| Conduct Annual Performance Reviews  | Annually in Apr | CEO & MGRS     |         |            |

| Engagement Practices   |             |                | Risk     | Control  |
|--|-------------|----------------|----------|----------|
|  |             |                | Moderate | Adequate |
| Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so. |             |                |          |          |
| Actions  | Due Date    | Responsibility |          |          |
| Review Community Complaints, Feedback & Request Handling Process   | Dec-25      | CEO & MCS      |          |          |
| Review Community Engagement Policy & Framework   | Dec-25      | CEO & MGRS     |          |          |
| Conduct Community Satisfaction Survey  | Completed   | CEO & MGCS     |          |          |
| Review Process For Customer Response Requests  | Dec-25      | MCS            |          |          |
| Review Customer Service Charter (every two years)  | Jun-25      | MGCS           |          |          |
| Review Customer Service Charter (every two years)  | As Required | MGCS           |          |          |
| Update Complaint Register (in accordance to Act)   | As Required | MGCS           |          |          |

| Environment Management   |          |                | Risk     | Control    |
|--|----------|----------------|----------|------------|
|  |          |                | Moderate | Inadequate |
| Inadequate prevention, identification, enforcement and management of environmental issues. |          |                |          |            |
| Actions  | Due Date | Responsibility |          |            |
| Develop Waste Water Management Plan & Program  | Complete | CEO            |          |            |
| Develop Waste Management Plan & Program  | Jun-24   | CEO            |          |            |
| Complete Audit of Sewage System  | Ongoing  | CEO            |          |            |
| Valuation of Sewage System   | Jun-25   | CEO            |          |            |
| Address Compliance of Waste Management   | Ongoing  | CEO            |          |            |
| Preparation of Refuse Site Closure Plan  | Dec-23   | CEO            |          |            |
| Address Compliance of Waste Water Re-Use   | Sep-24   | CEO            |          |            |
|  |          |                |          |            |

| Errors, Omissions & Delays   |           |                | Risk | Control  |
|--|-----------|----------------|------|----------|
|  |           |                | High | Adequate |
| Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff. |           |                |      |          |
| Actions  | Due Date  | Responsibility |      |          |
| Review Employee Code of Conduct  | Completed | CEO & MGCS     |      |          |
| Review and Document Organisations Controls and Systems   | Ongoing   | CEO & MCS      |      |          |
| Centralise Checklists, Controls and Procedures   | Dec-23    | CEO & MCS      |      |          |
| Review Customer Service Complaints & Request Process to include Snap Send Solve  | Dec-23    | MCS            |      |          |
|  |           |                |      |          |
|  |           |                |      |          |
|  |           |                |      |          |
|  |           |                |      |          |

| External Theft & Fraud (Including Cyber)   |          |                | Risk     | Control    |
|--|----------|----------------|----------|------------|
|  |          |                | Moderate | Inadequate |
| Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic). |          |                |          |            |
| Actions  | Due Date | Responsibility |          |            |
| Review Access Controls to Include Key Register   | Dec-25   | MIP/TO         |          |            |
| Photographic Record of Minor Assets & Align With Minor Assets Register >\$5,000  | Dec-25   | MIP/MCS        |          |            |
| Implement Quarterly Schedule For Changing Passwords  | Dec-25   | MCS            |          |            |
| Review Security and Storage of Records   | ?        | CEO/MCS        |          |            |
| Document Financial Management System   | Dec-23   | MCS            |          |            |
|  |          |                |          |            |
|  |          |                |          |            |
|  |          |                |          |            |

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Risk Dashboard Report - June 2025

| Management of Facilities / Venues / Events   |           |                | Risk     | Control    |
|--|-----------|----------------|----------|------------|
|  |           |                | Moderate | Inadequate |
| Failure to effectively manage the day to day operations of facilities, venues and / or events. |           |                |          |            |
| Actions  | Due Date  | Responsibility |          |            |
| Develop Event Management Framework   | Dec-25    | CDC            |          |            |
| Develop Reserves Management Register   | Completed | MIP            |          |            |
| Create Inspection and Maintenance Schedules for Event Equipment                                | Dec-25    | CDC            |          |            |
| Undertake Community Facilities Review  | Dec-25    | CEO & CDC      |          |            |
| Public Buildings Inspected Annually for Compliance   | Dec-25    | MGCS           |          |            |

| IT or Communication Systems and Infrastructure  |           |                | Risk     | Control  |
|---|-----------|----------------|----------|----------|
|   |           |                | Moderate | Adequate |
| Disruption, financial loss or damage to reputation from a failure of information technology systems. Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked. |           |                |          |          |
| Actions   | Due Date  | Responsibility |          |          |
| Develop IT Disaster Recovery Plan   | Dec-22    | MCS            |          |          |
| Review IT Management Service Level Agreement  | Jan-24    | MCS            |          |          |
| Document IT Infrastructure Replacement Program  | Dec-24    | MCS            |          |          |
| Develop Secure Password Procedure   | Completed | MCS            |          |          |
| Replacement of Phone System   | Completed | MCS            |          |          |
| Document IT System Framework & Services   | Dec-24    | MCS            |          |          |
|   |           |                |          |          |

| Misconduct   |           |                | Risk | Control    |
|--|-----------|----------------|------|------------|
|  |           |                | High | Inadequate |
| Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority. |           |                |      |            |
| Actions  | Due Date  | Responsibility |      |            |
| Review and Document Organisations Controls and Systems   | Ongoing   | CEO & MCS      |      |            |
| Centralise Checklists, Controls and Procedures   | Dec-25    | CEO & MCS      |      |            |
| Review Fuel Stock Control and Process  | Completed | MCS            |      |            |
| Present Regulation 17 Review to Audit & Risk Committee - Every 3 Years   | Dec-25    | CEO & MGCS     |      |            |
| Review Purchasing Policy & Procurement Process   | Completed | MCS            |      |            |
| Review Social Media Policy 1.12  | Completed | MGCS           |      |            |
| Review Code of Conduct (Councillor)  | Aug-25    | CEO & MGCS     |      |            |
| Prepare Credit Card Procedure  | Completed | MCS            |      |            |
| Conduct Drivers Licence Check Annually   | Apr-25    | CEO & MCS      |      |            |

| Project / Change Management  |          |                | Risk     | Control    |
|--|----------|----------------|----------|------------|
|  |          |                | Moderate | Inadequate |
| Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes. |          |                |          |            |
| Actions  | Due Date | Responsibility |          |            |
| Develop Project Management Methodology and Framework   | Jun-26   | MCS            |          |            |
| Review Communication and Engagement Framework  | Jun-26   | CEO & CDC      |          |            |
|  |          |                |          |            |
|  |          |                |          |            |
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| Safety and Security Practices  |           |                | Risk     | Control  |
|--|-----------|----------------|----------|----------|
|  |           |                | Moderate | Adequate |
| Non-compliance with the Occupation Safety & Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are negligence or carelessness. |           |                |          |          |
| Actions  | Due Date  | Responsibility |          |          |
| Review Hazard Register   | Annually  | CEO & MGRS     |          |          |
| Update Staff Training Register   | Ongoing   | CEO & MGRS     |          |          |
| Conduct Quarterly Workplace Inspections  | Monthly   | All staff      |          |          |
| Safe Work Method Statements (SWMS) Library   | Completed | MIP            |          |          |
| Assess Shire Building and Facility Safety and Security   | Nov-25    | CEO            |          |          |
| Develop Isolated Worker Management Procedure   | Completed | CEO            |          |          |
| Re-Establish WSH Committee & Conduct Quarterly Meetings  | Quarterly | CEO & MGCS     |          |          |
| Review Managing Emergencies In Shire Facilities  | Completed | CEO & MGCS     |          |          |
| Conduct Annual BCP and LEMC Drills   | Dec-25    | CEO            |          |          |
| Review Contractor Inductions and Register  | Annually  | MIP            |          |          |

| Supplier / Contract Management  |          |                | Risk | Control  |
|---|----------|----------------|------|----------|
|   |          |                | High | Adequate |
| Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes. |          |                |      |          |
| Actions   | Due Date | Responsibility |      |          |
| Review Purchasing Policy  | May-25   | MCS            |      |          |
| Develop Standardised Contracts  | Ongoing  | CEO & Managers |      |          |
| Document Financial Controls   | Ongoing  | MCS            |      |          |
| Develop Appropriate Financial Reporting Tools   | Ongoing  | MCS            |      |          |
| Develop Centralised Contract Management System  | Ongoing  | CEO & MCS      |      |          |
|   |          |                |      |          |
|   |          |                |      |          |
|   |          |                |      |          |
|   |          |                |      |          |

| Asset Management PracticesJun-25   |
|--|
| Risk Context   |
| Failure or reduction in service of infrastructure assets, plant, equipment or machinery.<br>These include fleet, buildings, roads and playgrounds and all other assets during their lifecycle from procurement to disposal.<br><br>Areas included in the scope are;<br>-Inadequate design (not fit for purpose)<br>-Ineffective usage (down time)<br>-Outputs not meeting expectations<br>-Inadequate maintenance activities.<br>-Inadequate financial management and planning (capital renewal plan).<br><i>It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.</i> |

| Potential causes include;                         |  |
|---|--|
| Skill level & behaviour of operators              | Unavailability of parts                                |
| Lack of trained staff                             | Lack of timely & appropriate maintenance / inspections |
| Outdated equipment                                | Unexpected breakdowns                                  |
| Insufficient budget to maintain or replace assets |  |

| Key Controls                         | Type         | Last Reviewed | Rating     |
|--------------------------------------|--------------|---------------|------------|
| Roads Maintenance Program            | Preventative | May-25        | Effective  |
| Road Asset Management Program (RAMM) | Preventative | Jan-25        | Effective  |
| Fleet and Plant Maintenance Program  | Preventative | Apr-25        | Effective  |
| Building Maintenance Program         | Preventative | Apr-25        | Effective  |
| Asset Management Plan                | Preventative | May-25        | Effective  |
| Plant Replacement Program            | Preventative | May-25        | Effective  |
| Sewerage Maintenance Plan & Program  | Preventative | Oct-19        | Inadequate |
| Road Strategy                        | Preventative | Jun-21        | Adequate   |
| Stock Control Systems (Fuel)         | Preventative | Dec-24        | Effective  |
| Overall Control Ratings:             |              |               | Adequate   |

| Actions (Treatments)                      | Due Date  | Responsibility |
|---|-----------|----------------|
| Revaluation of Road Assets                | Jun-26    | CEO & MCS      |
| Review Management of Sewerage System      | Oct-25    | CEO            |
| Revaluation of Other Infrastructure       | Jun-25    | MCS            |
| Revaluation of Land & Buildings           | Completed | MCS            |
| Update RAMM Annually                      | Completed | MIP            |
| Link Building Maintenance Schedule to AMP | Jan-26    | MCS & MIP      |
| Review Asset Management Plan              | Completed | CEO & MIP      |
| Review LTFP and Link to AMP               | Jan-26    | CEO & MCS      |
| Review Fuel Stock Control System          | Completed | CEO            |
| Implement New Fuel Stock Control System   | Completed | MCS & MIP      |

| Key Performance Indicators                 | Tolerance             | Latest Result  | Trend        |
|--|-----------------------|----------------|--------------|
| AMP & LTFP                                 | Reviewed Annually     | Not completed  | Worsening    |
| Accidents and / or Damage to Property      | <2 Per Quarter        | 14 for annum   | Worsening    |
| Annual Road Program Uploaded into RAMM     | Annually in June      | Updated Dec 24 | Improving    |
| 10 Year Plant Program Updated              | Annually in March     | Completed      | Improving    |
| Sewer Asset Management Handover Initiation | Oct-25                |                | Worsening    |
|  |                       |                |              |
| Residual Risk Rating                       |                       |                |              |
| Consequence Category                       | Risk Ratings          |                | Rating       |
| Financial                                  | Consequence:          |                | Moderate (3) |
|  | Likelihood:           |                | Possible (3) |
|  |                       |                |              |
|  | Overall Risk Ratings: |                | Moderate     |

|   |
|---|
| Objective:<br>Maintain assets at a suitable level from procurement to disposal. |
|---|

| Control Assurance |                    |           |          |            |         |   |
|-------------------|--------------------|-----------|----------|------------|---------|---|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud   | Comments  |
|                   | Yes                | Yes       | Yes      | Yes        | No      |   |
| CEO               | Yes                | Yes       | Yes      | Yes        | No      | Staff training and review undertaken                  |
| CEO               | Yes                | Partial   | Partial  | No         | No      |   |
| CEO               | Yes                | Yes       | Partial  | Yes        | No      |   |
| MIP               | Yes                | Yes       | Partial  | Partial    | No      | FY 25/26 full review                                  |
| CEO               | Yes                | Yes       | Yes      | Yes        | No      |   |
| CEO               | No                 | No        | No       | No         | No      | Discussions ongoing with Watercorp to hand over asset |
| CEO               | Yes                | Yes       | Yes      | Yes        | No      |   |
| MCS               | Yes                | Yes       | Yes      | Yes        | Partial | B-Smart System installed                              |

| Original Due Date | Extension 1 Date | Extension 2 Date | Extension 3 Date | Comments / Current Status  |
|-------------------|------------------|------------------|------------------|--|
|                   |                  |                  |                  | Due 2026   |
|                   |                  |                  |                  | Forms part of handover to WC                                     |
|                   |                  |                  |                  | Further documentation to be investigated                         |
|                   |                  |                  |                  | Completed June 2023  |
|                   |                  |                  |                  | Data updated and staff training undertaken in January 2025       |
| Dec-20            | Apr-21           | Jun-22           | Jun-24           | Needs full review as part of ISP                                 |
|                   |                  |                  |                  | Reviewed at 25/26 budget workshop 1 and Asset & Works Committee  |
|                   |                  |                  |                  | ISP review being undertaken. LTFP and AMP to be created from ISP |
|                   |                  |                  |                  | B-Smart System installed   |
|                   |                  |                  |                  | B-Smart System installed   |

| KPI / Action Data |      |      |           |      |      |  |
|-------------------|------|------|-----------|------|------|--|
| 2025              | 2024 | 2023 | 2022      | 2021 | 2020 | Comments   |
|                   | 0    |      | Completed |      |      | Review for 2025/26 FY  |
| 8                 | 14   |      | 3         | 8    | 8    | 2025 rating for January onward                                     |
|                   | 1    |      |           |      |      | Updated Dec 24/Jan 25  |
| 1                 |      |      |           |      |      | Updated in April/May   |
|                   | 3    |      |           |      |      | Review of Sewer Asset with handover to WC scheduled and in process |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |
|                             |

Business & Community Disruption

Jun-25

| Risk Context  |
|---|
| Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism).<br><br>This includes;<br>-Lack of (or inadequate) emergency response / business continuity plans.<br>-Lack of training for specific individuals or availability of appropriate emergency response.<br>-Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident.<br>-Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc<br><i>This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT &amp; communication systems and infrastructure".</i> |

| Potential causes include;                 |                            |
|---|----------------------------|
| Cyclone, storm, fire, earthquake          | Extended utility outage    |
| Terrorism / sabotage / criminal behaviour | Economic factors           |
| Epidemic / pandemic                       | Loss of key staff          |
| Loss of suppliers                         | Loss of key infrastructure |

| Key Controls                                   | Type         | Last Reviewed | Rating   |
|--|--------------|---------------|----------|
| Local Emergency Management Arrangements (LEMA) | Preventative | May 25        | Adequate |
| Business Continuity Plan                       | Preventative | Aug 22        | Adequate |
| Managing Emergencies in Shire Facilities       | Preventative | Oct 23        | Adequate |
| Overall Control Ratings:                       |              |               | Adequate |

| Actions (Treatments)                                     | Due Date  | Responsibility |
|--|-----------|----------------|
| Annual LEM Exercise Undertaken                           | July 2025 | CEO & MGCS     |
| Review Business Continuity Plan                          | Dec 25    | CEO            |
| Business Continuity Plan Drill to be Undertaken Annually | Dec 25    | CEO & MCS      |
| Develop IT Disaster Recovery Plan                        | Sept 25   | MCS            |
| Fire Breaks Inspected and Enforced Annually              | Complete  | MCS            |
| Fire Fighting Equipment Maintained and Serviced Annually | Aug 25    | CEO            |
| Wardens (Internal) - Training of New Wardens             | Sept 25   | MGCS           |
| Admin Generator Maintained and Serviced                  | Annually  | CEO            |
| Review Managing Emergencies in Shire Facilities          | Complete  | MGCS           |

| Key Performance Indicators                                     | Tolerance   | Latest Result | Trend     |
|--|-------------|---------------|-----------|
| Missed LEMC Committee Meetings                                 | 1 per annum | 1             | Improving |
| Number of Firebreak Infringements Issued                       | 5 per annum | 14            | Worsening |
| LEMC Annual Exercise Undertaken                                | 1 per annum | 0             | Worsening |
| BCP Annual Exerise Undertaken                                  | 1 per annum | 0             | Worsening |
| Business Continuity Plan Reviewed (every 2nd second)           | 3 Months    | 0             | Worsening |
| Develop IT Disaster Plan                                       | 3 Months    | 0             | Worsening |
| Emergencies in Shire Facilities Plan Reviewed ( every 5 years) | 6 Months    | 1             | Improving |

| Residual Risk Rating                        |                       |              |
|---|-----------------------|--------------|
| Consequence Category                        | Risk Ratings          | Rating       |
| Service Interruption; Reputation; Financial | Consequence:          | Moderate (3) |
|   | Likelihood:           | Likely (4)   |
|   |                       |              |
|   | Overall Risk Ratings: | High         |

|   |
|---|
| Objective:To continue delivery of critical services at acceptable levels following a disruption |
|---|

| Control Assurance |                    |           |          |            |       |                           |
|-------------------|--------------------|-----------|----------|------------|-------|---------------------------|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments                  |
| CEO               | Yes                | Partial   | Yes      | Yes        | No    | Aopted by Council May OCM |
| CEO               | No                 | No        | Yes      | No         |       | Needs reviewing           |
| CEO               | Yes                | Yes       | Yes      | Yes        | No    | Completed Dec 23          |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status   |
|-------------------|------------------|------------------|---|
| Jan-23            | 2024             |                  | Not completed. Must be undertaken in 2025   |
| Dec-24            |                  |                  | Not Completed   |
| Dec-23            | Dec-24           |                  | Not undertaken since 2022   |
| Dec-20            | Jun-21           | Dec-22           | Review in process - IT provider drafting plan with September deadline                       |
|                   |                  |                  | Completed 2024  |
|                   |                  |                  | Next inspection Aug 25  |
| Dec-24            | Sep-25           |                  | Emergency mgmt training for staff undertaken in May. Warden training to be budgeted 25/26FY |
|                   |                  |                  | Annual servicing undertaken. Currently needs repairing to change over switch                |
| Jun-20            | Dec-21           | Jun-22           | Completed in Dec 23   |

|      |      | KPI / Action Data |      |      |  |
|------|------|-------------------|------|------|--|
| 2025 | 2024 | 2023              | 2022 | 2021 | Comments   |
| 0    | 1    | 2                 | 1    | 1    | 3 Meetings held in 2024                                |
|      | 14   |                   | 0    | 0    | 14 compliance reminders sent in 2024-2025              |
| 0    | 0    | 0                 | 1    | Nil  | 0 conducted. To be undertaken July 25                  |
| 0    | 0    | 0                 | 1    | 2    | To be reviewed by MCS and undertaken by Dec 25         |
| 0    | 0    | 0                 | 1    | 0    | Review to be undertaken in 2025 year                   |
| 0    |      |                   |      |      | IT provider creating plan - CEO/MGCS                   |
|      |      | 1                 |      |      | Completed in December 23 - 5 year review plan in place |

| Additional / Final Comments   |
|---|
| Reviewed May 25   |
| Thorough investigation required for multiple projects/plans to ensure development was undertaken. |

| Failure to fulfil Compliance Requirements and Regulatory) (Statutory Jun-25   |
|---|
| Risk Context  |
| Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation. |
| It includes (amongst others) the Local Government Act, Planning & Development Act, Health Act, Building Act, Dog Act, Cat Act, Freedom of Information Act and all other legislative based obligations for Local Government.   |
| It does not include Occupational Safety & Health Act (refer "Inadequate safety and security practices") or any Employment Practices based legislation (refer “Ineffective Employment practices”).   |

| Potential causes include;   |  |
|---|--|
| Lack of training, awareness and knowledge                           | Lack of Legal Expertise  |
| Staff / Councillor Turnover   | No Compliance Officer or person responsible for Compliance oversight and enforcement |
| Inadequate record keeping / failure of corporate electronic systems | Breakdowns in the tender or procurement process                                      |
| Ineffective policies & processes                                    | Ineffective monitoring of changes to legislation                                     |

| Key Controls   | Type         | Last Reviewed | Rating     |
|--|--------------|---------------|------------|
| Governance Management Framework                        | Preventative | Ongoing       | Inadequate |
| Information Manangement System                         | Preventative | Unknown       | Inadequate |
| Human Resource Management Framework                    | Preventative | Ongoing       | Inadequate |
| Access to Accurate & Current Legislation & Regulations | Preventative | Ongoing       | Adequate   |
| Governance Calendar                                    | Preventative | Ongoing       | Inadequate |
| Council & Staff Inductions                             | Preventative | Ongoing       | Adequate   |
| Overall Control Ratings:                               |              |               | Inadequate |

| Actions (Treatments)  | Due Date                 | Responsibility |
|---|--------------------------|----------------|
| Document Governance Framework   | Jul-25                   | CEO & MGCS     |
| Continue Implementation of Training Program for Councillors and Staff | Ongoing                  | CEO & MGCS     |
| Review Councillor Induction Manual - Every 2 Years                    | Aug-25                   | MGCS           |
| Review Human Resource Management Framework                            | Aug-25                   | CEO & MCS      |
| Review Information Management System                                  | Completed 2023 - ongoing | MCS            |
| End of Year Financial Audit - Prepare                                 | Oct-25                   | MCS            |
| Interim Audit Finding 30 June 2025 - Action of Findings               | Progressing              | MCS            |
| Audit Finding 30 June 2024 - Action of Findings                       | Jun-25                   | MCS            |

| Key Performance Indicators                         | Tolerance         | Latest Result     | Trend     |
|--|-------------------|-------------------|-----------|
| Financial and Performance Audit Qualifications     | Unqualified Audit | Unqualified Audit | Improving |
| Financial and Performance Audit Findings Actioned  | 3 Months          |                   |           |
| Compliance Audit Return                            | As per legislated | Compliant         | Constant  |
| Finanical Management System Review (Every 3 Years) | As per legislated | Compliant         | Constant  |
| CEO Regulation 17 Review (Every 3 Years)           | As per legislated | Compliant         | Constant  |
| f  | Dec-24            |                   | Worsening |
| Information Management System Review Completed     | Dec-24            |                   | Worsening |
| Human Resource Management Framework Documented     | Dec-24            |                   | Worsening |
|  |                   |                   |           |

| Residual Risk Rating                |                       |              |
|-------------------------------------|-----------------------|--------------|
| Consequence Category                | Risk Ratings          | Rating       |
| Compliance / Reputation / Financial | Consequence:          | Moderate (3) |
|                                     | Likelihood:           | Likely (4)   |
|                                     |                       |              |
|                                     | Overall Risk Ratings: | High         |

|  |
|--|
| Objective:<br>Compliance with Statutory and Regulatory Local Government obligations, including the Local Government Act, Planning & Development Act, Health Act, Building Act and Freedom of Information Act |
|--|

| Control Assurance |                    |           |          |            |       |   |
|-------------------|--------------------|-----------|----------|------------|-------|---|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments  |
| CEO & MGCS        | Yes                | Partial   | Yes      | No         | No    | Document prepared in 2023 - to be reviewed and finalised with current management team |
| CEO & MCS         | Partial            | Partial   | Partial  | Partial    | No    | Old framework exists - needs to be aligned with PRIS principles                       |
| CEO & MCS         | Partial            | No        | Partial  | Partial    | No    | Workforce planning and new people management policies are underway                    |
| MGCS              | No                 | No        | Yes      | Yes        | No    | Documentation not required  |
| MGCS              | Yes                | Partial   | Partial  | Yes        | No    | Requires complete internal review and implementation                                  |
| CEO, MGCS         | Yes                | Yes       | Yes      | Yes        | No    | Staff reviewed Dec 24, Council to be reviewed prior to election                       |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status  |
|-------------------|------------------|------------------|--|
| Dec-19            | Jun-20           | Jun-22           | Drafted. Requires review and adoption  |
|                   |                  |                  | Ongoing - new training register and program being developed with staff review process. |
|                   |                  |                  | Requires review August/September 2025  |
| Ongoing           | Feb-21           | Jun-22           | In review  |
| Dec-20            | Feb-21           | Dec-22           | Old framework exists - needs to be aligned with PRIS principles                        |
|                   |                  |                  | Audit to commence October 25   |
|                   |                  |                  | Interim audit in process   |
|                   |                  |                  | Land, buildings and infrastructure require valuation                                   |

| KPI / Action Data |                   |                   |   |
|-------------------|-------------------|-------------------|---|
| 2023              | 2022              | 2021              | Comments                                      |
| Unqualified Audit | Unqualified Audit | Unqualified Audit | Rated annually in December                    |
|                   |                   |                   | KPI introduced July 2023                      |
| Compliant         | Compliant         | Compliant         | To A&RC February 2025 meeeting                |
| Compliant         | Compliant         | Not Rated         | Reveiwed November 2022; Next due October 2025 |
| Compliant         | Compliant         | Not Rated         | Due 2025                                      |
|                   |                   |                   | Not completed                                 |
|                   |                   |                   | Not completed                                 |
|                   |                   |                   | Not completed                                 |
|                   |                   |                   |   |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |
|                             |

| Document Management ProcessesJun-25   |
|---|
| Risk Context  |
| Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.   |
| This includes:<br>-Contact lists<br>-Procedural documents, personnel files, complaints<br>-Applications, proposals or documents<br>-Contracts<br>-Forms or requests |

| Potential causes include;                                 |  |
|---|--|
| Incompatible systems                                      | Outdated record keeping practices        |
| Inadequate access and / or security levels                | Lack of system/application knowledge     |
| Inadequate Storage facilities (including climate control) | High workloads and time pressures        |
| High Staff turnover                                       | Standard Operating Policies not followed |

| Key Controls                     | Type         | Last Reviewed | Rating     |
|----------------------------------|--------------|---------------|------------|
| Information Management Framework | Preventative | Dec-20        | Inadequate |
| Governance Management Framework  | Preventative | Ongoing       | Inadequate |
| Recordkeeping Plan               | Preventative | Sep-22        | Inadequate |
| Overall Control Ratings:         |              |               | Inadequate |

| Actions (Treatments)   | Due Date  | Responsibility |
|--|-----------|----------------|
| Investigate Upgrades Required to Archive Room to Improve Compliance With SRO | Completed | CEO            |
| Refurbishment of Archive Room to Improve Compliance                          | Completed | CEO            |
| Review Sharepoint System   | Dec-24    | CEO            |
| Review Information Management Framework                                      | Dec-24    | CEO            |
| Information Management Staff Training  | Ongoing   | CEO            |
| Review Record Keeping Plan   | Overdue   | CEO            |
|  |           |                |

| Key Performance Indicators                | Tolerance     | Latest Result | Trend |
|---|---------------|---------------|-------|
| Information Management Framework Reviewed | Dec-24        |               |       |
| Retention & Disposal Compliant            | As legislated |               |       |
| Record Keeping Plan Annual Report Lodged  | As legislated |               |       |

| Residual Risk Rating    |                       |              |
|-------------------------|-----------------------|--------------|
| Consequence Category    | Risk Ratings          | Rating       |
| Compliance / Reputation | Consequence:          | Moderate (3) |
|                         | Likelihood:           | Likely (4)   |
|                         |                       |              |
|                         | Overall Risk Ratings: | High         |

|   |
|---|
| Objective:<br>Adequately capture, store, archive, retrieve, provide and ultimately dispose of Shire documentation |
|---|

| Control Assurance |                    |           |          |            |       |  |
|-------------------|--------------------|-----------|----------|------------|-------|--|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments   |
| CEO               | Partial            | Partial   | Partial  | Partial    | No    | Investigation required   |
| CEO               | Yes                | Yes       | Yes      | Yes        | No    | Document prepared - requires review with current management team |
| CEO               | Yes                | Yes       | Partial  | Yes        | No    | Ongoing - RKP stage 2 to be undertaken                           |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status   |
|-------------------|------------------|------------------|---|
| Completed         |                  |                  |   |
| Completed         |                  |                  |   |
| Jun-21            | Dec-21           | Apr-22           | Stage 1 completed   |
| Jun-20            | Jun-21           | Jun-22           | Investigation required  |
| Ongoing           |                  |                  | Form part of Induction Process - will need updating to include PRIS framework |
| Jun-21            | Dec-21           | Jun-22           | Stage 2 requires commencement   |

| KPI / Action Data |      |      |  |
|-------------------|------|------|--|
| 2023              | 2022 | 2021 | Comments   |
|                   |      |      | Not complete                                     |
|                   |      |      | To be investigated                               |
|                   |      |      | KPI revised July 2023; Rate annually in December |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |
|                             |



Employment Practices

Jun-25

| Risk Context   |
|--|
| Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers).<br>This includes:<br>-Not having appropriately qualified or experienced people in the right roles<br>-Insufficient staff numbers to achieve objectives<br>-Breaching employee regulations<br>-Discrimination, harassment & bullying in the workplace<br>-Poor employee wellbeing (causing stress)<br>-Key person dependencies without effective succession planning in place<br>-Industrial activity |

| Potential causes include;                                      |   |
|--|---|
| Leadership failures  | Ineffective performance management programs or procedures |
| Key / single-person dependencies                               | Limited staff availability - labour market conditions     |
| Poor internal communications / relationships                   | Inadequate induction practices                            |
| Staff training   |   |
| Ineffective Human Resources policies, procedures and practices | Inconsistent application of policies                      |

| Key Controls                        | Type         | Last Reviewed | Rating     |
|-------------------------------------|--------------|---------------|------------|
| Workforce Plan                      | Preventative | May-19        | Inadequate |
| Human Resource Management Framework | Preventative | May-19        | Inadequate |
| Overall Control Ratings:            |              |               | Inadequate |

| Actions (Treatments)  | Due Date        | Responsibility |
|---|-----------------|----------------|
| Develop a Health and Wellbeing Program                        | Jun-25          | CEO & MGCS     |
| Review Workforce Plan   | Dec-25          | CEO & MCS      |
| Create Checklist for Human Resource Management Framework      | Completed       | CEO & MCS      |
| Update Training Register & Develop 2023/2024 Training Program | May-25          | CEO & MGRS     |
| Review Staff Induction Process                                | Completed       | MGCS           |
| Conduct Annual Drivers License Checks                         | Annually in Apr | MCS            |
| Conduct Annual Performance Reviews                            | Annually in Apr | CEO & MGRS     |

| Key Performance Indicators                             | Tolerance         | Latest Result | Trend     |
|--|-------------------|---------------|-----------|
| Training Program (% Completed)                         | 90% per annum     | Not rated     | Improving |
| Absenteeism (% of Personal)                            | > 10 days per FTE | Not rated     | Worsening |
| Absenteeism (% Unpaid Leave)                           | > 0 days per FTE  | Not rated     | Worsening |
| Employee Turnover (% Turnover Rate of Permanent Staff) | 10%               | Not rated     | Worsening |
| Performance Reviews (% Completed)                      | 100% per annum    | 80%           | Constant  |
| Annual Drivers Licenses (% Completed Checks)           | 100% per annum    | 90%           | Worsening |
| Workers Compensation Claims                            | < 1 per annum     | 0             | Improving |

| Residual Risk Rating                           |                       |                    |
|--|-----------------------|--------------------|
| Consequence Category                           | Risk Ratings          | Rating             |
| Compliance / Health / Reputational / Financial | Consequence:          | Major (4)          |
|  | Likelihood:           | Almost Certain (5) |
|  |                       |                    |
|  | Overall Risk Ratings: | Extreme            |

Notes:

Australian Public Service Commission

.id informed decisions

CEMI (UWA)

National turnover 8.5%

Objective:

Effective management and leadership of human resources (full-time, part-time, casual, temporary and volunteer).

| Control Assurance |                    |           |          |            |       |                                   |
|-------------------|--------------------|-----------|----------|------------|-------|-----------------------------------|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments                          |
| CEO; MGRS         | Yes                | No        | No       | Partial    | No    | Review currently being undertaken |
| CEO & MCS         | Partial            | Partial   | Partial  | No         | No    | In draft                          |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status   |
|-------------------|------------------|------------------|---|
|                   |                  |                  | Plan requires review and implementation. Staff survey to be sent out          |
| Apr-20            | Mar-21           | Jul-22           | Review currently being undertaken   |
| Jun-20            | Jun-21           | Jun-22           | To be investigated  |
|                   |                  |                  | Full review and plan to be developed for 25/26 FY post staff reviews in April |
| Mar-20            | Sep-20           | Jun-22           | Completed in December 24  |
|                   |                  |                  | Conducted 2024 - due April 25   |
|                   |                  |                  | Performance reviews conducted during April/May 2025                           |

| KPI / Action Data |           |           |  |
|-------------------|-----------|-----------|--|
| 2023              | 2022      | 2021      | Comments   |
|                   | Not Rated | Not Rated | Noticable improvement to staff development and training over quarter |
|                   | 32%       | Not Rated | KPI to be reviewed to consider tolerance and measure                 |
|                   | 1.20%     | Not Rated | KPI to be reviewed to consider tolerance and measure                 |
|                   | 53.96%    | Not Rated | KPI to be reviewed to consider tolerance and measure                 |
| 100%              | 100%      | 100%      | Rate annually in June  |
| 100%              | 100%      | 100%      | Rate annually in June  |
| 1                 | 2         | 4         | Rate annually in June  |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |
|                             |

Engagement Practices

Jun-25

| Risk Context  |   |
|---|---|
| Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so.<br><br>For example;<br>-Following up on any access & inclusion issues<br>-Infrastructure Projects<br>-Local planning initiatives<br>-Strategic planning initiatives<br><i>This does not include instances whereby Community expectations have not been met for standard service provisions such as Community Events, Library Services and / or Bus/Transport services.</i> |   |
|   |   |
| Potential causes include;   |   |
| Relationship breakdowns with community groups   | Short lead times  |
| Leadership inattention to current issues  | Miscommunication / poor communication                       |
| Inadequate documentation or procedures  | Inadequate Regional or District Committee attendance.       |
| Budget / funding issues   | Inadequate involvement with, or support of community groups |

| Key Controls                      | Type         | Last Reviewed | Rating          |
|-----------------------------------|--------------|---------------|-----------------|
| Community & Engagement Framework  | Preventative | Sep-21        | <i>Adequate</i> |
| Communication & Engagement Policy | Preventative | Sep-21        | <i>Adequate</i> |
| Complaint Handling Process        | Preventative | Jun-21        | <i>Adequate</i> |
| Community Satisfaction Survey     | Detective    | Sep-22        | <i>Adequate</i> |
| Customer Service Charter          | Preventative | Sep-22        | <i>Adequate</i> |
| Overall Control Ratings:          |              |               | <i>Adequate</i> |

| Actions (Treatments)   | Due Date    | Responsibility |
|--|-------------|----------------|
| Review Community Complaints, Feedback & Request Handling Process | Dec-25      | CEO & MCS      |
| Review Community Engagement Policy & Framework                   | Dec-25      | CEO & MGRS     |
| Conduct Community Satisfaction Survey                            | Completed   | CEO & MGCS     |
| Review Process For Customer Response Requests                    | Dec-25      | MCS            |
| Review Customer Service Charter (every two years)                | Jun-25      | MGCS           |
| Update Complaint Register (in accordance to Act)                 | As Required | MGCS           |

| Key Performance Indicators   | Tolerance        | Latest Result | Trend     |
|--|------------------|---------------|-----------|
| Number Complaints from the Community Not Responded To  | <3 per quarter   | N/A           |           |
| Community Satisfaction Survey - Council Leadership within the Community                      | 80% Satisfaction | 0%            |           |
| Community Satisfaction Survey - How the community is consulted & informed about local issues | 80% Satisfaction | 0%            |           |
| Community Engagement Framework   | Completed        | Not completed | Worsening |

| Residual Risk Rating |                       |            |
|----------------------|-----------------------|------------|
| Consequence Category | Risk Ratings          | Rating     |
| Reputation           | Consequence:          | Minor (2)  |
|                      | Likelihood:           | Likely (4) |
|                      |                       |            |
|                      | Overall Risk Ratings: | Moderate   |

Objective:  
Effective working relationships (communication, feedback & consultation) with the Community, local Media, Stakeholders, key Private Sector Companies, Government Agencies and Elected Members.

| Control Assurance |                    |           |          |            |       |                    |
|-------------------|--------------------|-----------|----------|------------|-------|--------------------|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments           |
| CEO, CDC          | Yes                | Yes       | Yes      | Yes        |       | Fraud not relevant |
| CEO, CDC          | Yes                | Yes       | Yes      | Yes        |       | Fraud not relevant |
| CEO, CDC          | Yes                | Yes       | Yes      | Yes        |       | Fraud not relevant |
| CEO, CDC          | Yes                | Yes       | Yes      | Yes        |       | Fraud not relevant |
| CEO, CDC          | Yes                | Yes       | Yes      | Yes        |       | Fraud not relevant |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status                                      |
|-------------------|------------------|------------------|--|
| Sep-19            | Apr-22           | Dec-23           | No formal process in place other than customer service charter |
| Aug-23            |                  |                  | To be reviewed post ISP update                                 |
| Sep-24            |                  |                  | Completed Jan 25   |
| Jun-22            | Dec-23           |                  | Not completed.   |
| Sep-24            |                  |                  | Review completed July 24. Requires finalisation                |
|                   |                  |                  | Register available on Shire website & update as required       |

| KPI / Action Data |           |           |  |
|-------------------|-----------|-----------|--|
| 2023              | 2022      | 2021      | Comments                                   |
|                   | Not Rated | Not Rated | How is this identified? No current process |
|                   | 70%       | Not Rated | ISP survey results pending                 |
|                   | 56%       | Not Rated | ISP survey results pending                 |
| Not completed     |           | Completed | Due Aug 23 - Not completed                 |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |



| Environment ManagementJun-25   |
|--|
| Risk Context   |
| Inadequate prevention, identification, enforcement and management of environmental issues.<br>The scope includes;<br>-Lack of adequate planning and management of coastal erosion issues.<br>-Failure to identify and effectively manage contaminated sites (including groundwater usage).<br>-Waste facilities (landfill / transfer stations).<br>-Weed & mosquito / Vector control.<br>-Ineffective management of water sources (reclaimed, potable)<br>-Illegal dumping.<br>-Illegal clearing / land use. |

| Potential causes include;                            |  |
|--|--|
| Inadequate management of landfill sites              | Inadequate reporting / oversight frameworks                    |
| Lack of understanding / knowledge                    | Community apathy   |
| Inadequate local laws / planning schemes             | Differing land tenure (land occupancy or ownership conditions) |
| Prolific extractive industry (sand, limestone, etc.) | Competing land use (growing population vs conservation)        |

| Key Controls                                | Type         | Last Reviewed | Rating     |
|---|--------------|---------------|------------|
| Road Engineering & Subdivision Policy (4.4) | Preventative | Aug-21        | Inadequate |
| Recycled Water Management Plan & Program    | Preventative | Apr-23        | Adequate   |
| Contaminated Sites Register                 | Preventative | Annual        | Adequate   |
| Waste Management Plan & Program             | Preventative | Unknown       | Inadequate |
| Overall Control Ratings:                    |              |               | Inadequate |

| Actions (Treatments)                          | Due Date | Responsibility |
|---|----------|----------------|
| Develop Waste Water Management Plan & Program | Complete | CEO            |
| Develop Waste Management Plan & Program       | Jun-24   | CEO            |
| Complete Audit of Sewage System               | Ongoing  | CEO            |
| Valuation of Sewage System                    | Jun-25   | CEO            |
| Address Compliance of Waste Management        | Ongoing  | CEO            |
| Preparation of Refuse Site Closure Plan       | Dec-23   | CEO            |
| Address Compliance of Waste Water Re-Use      | Sep-24   | CEO            |

| Key Performance Indicators                   | Tolerance         | Latest Result | Trend    |
|--|-------------------|---------------|----------|
| Annual Waste & Recycling Data Reporting      | As per legislated | Completed     | Constant |
| Satisfactory Water Sampling For Water Re-Use | 100%              | Completed     | Constant |
| Asbestos Register                            | As per legislated | Maintained    | Constant |
| Contaminated Site Register                   | As per legislated | Maintained    | Constant |

| Residual Risk Rating                 |                       |              |
|--------------------------------------|-----------------------|--------------|
| Consequence Category                 | Risk Ratings          | Rating       |
| Environment / Reputation / Financial | Consequence:          | Moderate (3) |
|                                      | Likelihood:           | Possible (3) |
|                                      |                       |              |
|                                      | Overall Risk Ratings: | Moderate     |

|  |
|--|
| Objective:<br>Effective management and protection of our environment |
|--|

| Control Assurance |                    |           |          |            |       |  |
|-------------------|--------------------|-----------|----------|------------|-------|--|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments                               |
| CEO               | Yes                | Yes       | Yes      | No         | No    | Review overdue                         |
| CEO               | Yes                | Yes       | Yes      | Yes        | No    | Complete                               |
| CEO               | Yes                | Yes       | Yes      | Yes        | No    | Annually maintained                    |
| CEO               | No                 | No        | No       | No         | No    | Needs reviewing and direction - NEWROC |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status  |
|-------------------|------------------|------------------|--|
| Dec-20            | Jun-22           |                  | Completed  |
| Dec-20            | Jun-21           | Jun-24           | Not undertaken - NEWROC waste management plan?                       |
|                   |                  |                  | Last completed 2005. Next steps dependent on hand over to Water Corp |
| Completed         |                  |                  | Completed 2022. Needs to be reviewed as part of handover             |
| Ongoing           |                  |                  | Not commenced. NEWROC waste initiative???                            |
|                   |                  |                  | Draft plan prepared. No further progress.                            |
| Jun-21            | Jun-22           | Sep-22           | Plan submitted to DoH  |

| KPI / Action Data |            |            |   |
|-------------------|------------|------------|---|
| 2023              | 2022       | 2021       | Comments  |
| 2023/2024         | Submitted  | Submitted  | 2023/2024 completed. Next due Oct 2025                                      |
| 100%              | 200%       | 200%       | Water sampling conducted monthly during irrigation season; rate in December |
| Maintained        | Maintained | Maintained | Last reviewed June 2021; Review annually in June                            |
| Maintained        | Maintained | Maintained | Maintained  |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |

| Errors, Omissions & Delays  | Jun-25 |
|---|--------|
| <b>Risk Context</b>   |        |
| Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff.  |        |
| Examples include;<br>-Incorrect planning, development, building, community safety and Emergency Management advice<br>-Incorrect health or environmental advice<br>-Inconsistent messages or responses from Customer Service Staff<br>-Any advice that is not consistent with legislative requirements or local laws.<br>-Human error<br>-Inaccurate recording, maintenance, testing or reconciliation of data.<br>-Inaccurate data being used for management decision-making and reporting.<br>-Delays in service to customers<br><i>This excludes process failures caused by inadequate / incomplete procedural documentation - refer "Inadequate Document Management Processes"</i> |        |

|  |
|--|
| <b>Objective:</b><br>Minimal errors, omissions or delays in service delivery and advisory activities |
|--|

| Potential causes include;   |                        |                 |                |
|---|------------------------|-----------------|----------------|
| Human error   | Incorrect information  |                 |                |
| Inadequate formal procedures or training  | Miscommunication       |                 |                |
| Lack of trained staff   | Work pressure / stress |                 |                |
| Unrealistic expectations from community, council or management                  | Health issues          |                 |                |
| Poor use of check sheets / FAQ's  | Lack of understanding  |                 |                |
|   |                        |                 |                |
| Key Controls  | Type                   | Date            | Rating         |
| Checklists and Documented Procedures  | Preventative           | Nov-19          | Inadequate     |
| Complaints Register   | Preventative           | Ongoing         | Adequate       |
| Complaints Process  | Recovery               | Ongoing         | Adequate       |
| Councillor Information Bulletin   | Preventative           | Being reviewed  | Adequate       |
| Customer Service Charter  | Preventative           | Commenced 24    | Inadequate     |
| Delegations & Register  | Preventative           | Feb-24          | Adequate       |
| Electronic Records - Sharepoint   | Recovery               | Nov-19          | Inadequate     |
| External Communications (website, news articles)                                | Preventative           | Ongoing         | Adequate       |
| External Consultants (ie. legal)  | Preventative           | Ongoing         | Adequate       |
| Customer Service Request Procedure  | Preventative           | Unknown         | Inadequate     |
| File Note/Documentation   | Preventative           | Ongoing reviews | Adequate       |
| Internal Communications (staff newsletter, regular meetings)                    | Preventative           | Ongoing         | Adequate       |
| Performance Reviews   | Preventative           | May-25          | Adequate       |
| Qualified Building, Health & Planning Officers                                  | Preventative           | Ongoing         | Adequate       |
| Segregation of Duties (financial control)                                       | Preventative           | Jun-24          | Adequate       |
| Staff Inductions  | Preventative           | Nov-24          | Adequate       |
| Staff Training (formal & on-the-job)  | Preventative           | Nov-24          | Effective      |
| Council Motions Register  | Preventative           | Monthly         | Adequate       |
| Workforce Plan  | Preventative           | Feb 25/ongoing  | Inadequate     |
| Overall Control Ratings:  |                        |                 | Adequate       |
|   |                        |                 |                |
| Actions (Treatments)  |                        | Due Date        | Responsibility |
| Review Employee Code of Conduct   |                        | Completed       | CEO & MGCS     |
| Review and Document Organisations Controls and Systems                          |                        | Ongoing         | CEO & MCS      |
| Centralise Checklists, Controls and Procedures                                  |                        | Dec-23          | CEO & MCS      |
| Review Customer Service Complaints & Request Process to include Snap Send Solve |                        | Dec-23          | MCS            |

| Control Assurance |                    |           |          |            |         |  |
|-------------------|--------------------|-----------|----------|------------|---------|--|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud   | Comments   |
| CEO & MCS         | Partial            | Partial   | Partial  | Partial    | No      | Overall organisation procedures require updating and centralising      |
| CEO               | Yes                | Yes       | Yes      | Yes        | No      | Ongoing review - updated as necessary and annually                     |
| CEO               | Yes                | Yes       | Yes      | Yes        | No      | As above   |
| CEO               | Yes                | Yes       | Yes      | Yes        | No      | Ongoing discussion   |
| CEO               | Yes                | Yes       | Yes      | Yes        | No      | Requires review  |
| CEO               | Yes                | Yes       | Yes      | Yes        | Partial | Under current review - to be adopted June/July                         |
| All Staff         | Yes                | Yes       | Yes      | Yes        | No      | Some departments still using S: instead of sharepoint. Needs finessing |
| CEO & MGCS        | Yes                | Yes       | Yes      | Yes        | No      | Ongoing reviews  |
| CEO               | Yes                | Yes       | Yes      | Yes        | No      | As per needs   |
| CEO & MCS         | Yes                | No        | No       | Yes        | No      | No formal procedure in place   |
| MCS               | Yes                | Yes       | Yes      | Yes        | No      |  |
| CEO & CDC         | Yes                | Yes       | Yes      | Yes        | No      | Weekly/fortnightly staff meetings taking place                         |
| CEO & MGRS        | Yes                | Yes       | Yes      | Yes        | No      | Annually undertaken April/May  |
| CEO               | Yes                | Yes       | Yes      | Yes        | No      | Compliant  |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | Partial | Compliant for 23/24 FY   |
| All MGRS          | Yes                | Yes       | Yes      | Yes        | No      | Reviewed prior to onboarding in December                               |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      | Ongoing process - currently successful                                 |
| MGCS              | Yes                | Yes       | Yes      | Yes        | No      | Reviewed post any formal meeting                                       |
| CEO & MGRS        | Yes                | No        | No       | No         | No      | Requires complete review. Currently being undertaken                   |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status       |
|-------------------|------------------|------------------|---------------------------------|
| Jul-24            | Jul-26           |                  | Will require review in 2026     |
|                   |                  |                  | Continuous improvement required |
| Dec-20            | Jun-21           | Jun-22           | Not completed                   |
| Jun-22            | Dec-23           |                  | Not Completed                   |

| Key Performance Indicators   | Tolerance          | Latest Result     | Trend    |
|--|--------------------|-------------------|----------|
| Legal Claims   | 0                  | 2                 | Constant |
| Number of Complaints Regarding Errors, Omissions or Delays (minor) | 0                  | 0                 | Constant |
| Number of Complaints Regarding Errors, Omissions or Delays (major) | 0                  | 0                 | Constant |
| Referral to SAT/Ombudsman/Public Sector Commission                 | 0                  | 0                 | Constant |
| Number of Complaints to Local Government Standards Panel           | 0                  | 0                 | Constant |
| External Audit Qualification                                       | Unqualified Audits | Unqualified Audit | Constant |
| Staff Training Target Met  | 90%                | Not Rated         |          |

| KPI / Action Data |                   |                   |   |
|-------------------|-------------------|-------------------|---|
| 2023              | 2022              | 2021              | Comments  |
| 0                 | 0                 | 0                 | Rate annually in June   |
| 0                 | 0                 | 0                 | Rate annually in June   |
| 0                 | 0                 | 0                 | Rate annually in June   |
| 0                 | 0                 | 0                 | Rate annually in June   |
| 0                 | 0                 | 0                 | Rate annually in June   |
|                   | Unqualified Audit | Unqualified Audit | Rate annually in December   |
|                   | Unable to Rate    | Unable to Rate    | Rate annually in June; Control to be identified to rate indicator |

| Residual Risk Rating    |                       |              |
|-------------------------|-----------------------|--------------|
| Consequence Category    | Risk Ratings          | Rating       |
| Reputation / Compliance | Consequence:          | Extreme (5)  |
|                         | Likelihood:           | Unlikely (2) |
|                         |                       |              |
|                         | Overall Risk Ratings: | High         |
|                         |                       |              |

| Additional / Final Comments  |
|--|
|  |
| Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies. |

| External Theft & Fraud (Including Cyber)Jun-25   |
|--|
| Risk Context   |
| Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic). |
| For the purposes of;   |
| -Fraud: benefit or gain by deceit  |
| -Malicious Damage: hacking, deleting, breaking or reducing the integrity or performance of systems   |
| -Theft: stealing of data, assets or information  |

| Potential causes include;                          |   |
|--|---|
| Inadequate security of equipment / supplies / cash | Inadequate provision for patrons belongings |
| Robbery  | Lack of Supervision                         |
| Scam Invoices                                      | Collusion with internal staff               |
| Cyber crime  |   |

| Key Controls   | Type         | Last Reviewed | Rating     |
|--|--------------|---------------|------------|
| Building Security Access Controls (Keys and Keypad Access) | Preventative | Unknown       | Inadequate |
| Equipment Storage and Access Controls                      | Preventative | Unknown       | Adequate   |
| IT Security Framework (Passwords and Security Protocols)   | Preventative | Unknown       | Inadequate |
| Financial Management System                                | Preventative | Jan-22        | Inadequate |
|  |              |               |            |
| Overall Control Ratings:                                   |              |               | Inadequate |

| Actions (Treatments)  | Due Date | Responsibility |
|---|----------|----------------|
| Review Access Controls to Include Key Register                                  | Dec-25   | MIP/TO         |
| Photographic Record of Minor Assets & Align With Minor Assets Register >\$5,000 | Dec-25   | MIP/MCS        |
| Implement Quarterly Schedule For Changing Passwords                             | Dec-25   | MCS            |
| Review Security and Storage of Records  | ?        | CEO/MCS        |
| Document Financial Management System  | Dec-23   | MCS            |
|   |          |                |

| Key Performance Indicators            | Tolerance | Latest Result | Trend     |
|---------------------------------------|-----------|---------------|-----------|
| Number of Cyber Breaches              | 0         | 0             | Constant  |
| Number of Incidents of Theft or Fraud | 0         | 0             | Constant  |
| Passwords Changed Quarterly           | 100%      | ?             | Worsening |

| Residual Risk Rating |                       |              |
|----------------------|-----------------------|--------------|
| Consequence Category | Risk Ratings          | Rating       |
| Financial / Property | Consequence:          | Moderate (3) |
|                      | Likelihood:           | Possible (3) |
|                      |                       |              |
|                      | Overall Risk Ratings: | Moderate     |

|   |
|---|
| Objective:  |
| To prevent a loss of funds, assets, data or unauthorised access by external parties |
|   |
|   |
|   |

| Control Assurance |                    |           |          |            |         |  |
|-------------------|--------------------|-----------|----------|------------|---------|--|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud   | Comments   |
| CEO               | Partial            | No        | No       | No         | Partial | Key register not up to date                      |
| CEO               | Partial            | Partial   | Partial  | No         | Partial |  |
| MCS               | Yes                | Yes       | Yes      | Yes        | Partial | NO password control in place                     |
| CEO & MCS         | Yes                | No        | Yes      | Yes        | Partial | RFW document sent May 23 - no finalised document |
|                   |                    |           |          |            |         |  |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status   |
|-------------------|------------------|------------------|---|
| Dec-19            | Jun-20           | Jun-24           | Key register needs to be updated and key owners documented          |
| Jun-20            | Dec-23           |                  | Minor asset register complete. Photographic register not commenced. |
| Ongoing           |                  |                  | Password policy non-existent  |
|                   |                  |                  | Progress unknown  |
| Oct-21            | Dec-22           | Dec-23           | Progress unknown  |
|                   |                  |                  |   |

| KPI / Action Data |      |      |   |
|-------------------|------|------|---|
| 2023              | 2022 | 2021 | Comments  |
| 0                 | 0    | 0    | Rate annually in June                               |
| 0                 | 0    | 0    | Rate annually in June                               |
| 100%              | 100% | 100% | Policy not in place nor procedure for internal use. |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |
|                             |

| Management of Facilities / Venues / Events   | Jun-25 |
|--|--------|
| Risk Context   |        |
| Failure to effectively manage the day to day operations of facilities, venues and / or events.<br>This includes;<br>-Inadequate procedures in place to manage quality or availability.<br>-Poor crowd control<br>-Ineffective signage<br>-Booking issues<br>-Stressful interactions with hirers / users (financial issues or not adhering to rules of use of facility)<br>-Inadequate oversight or provision of peripheral services (e.g.. cleaning / maintenance) |        |

| Potential causes include;   |  |
|---|--|
| Double bookings   | Traffic congestion or vehicles blocking entry or exit          |
| Illegal / excessive alcohol consumption   | Insufficient time between bookings for cleaning or maintenance |
| Bond payments poorly managed  | Difficulty accessing facilities / venues.                      |
| Falsifying hiring agreements (alcohol on site / lower deposit)                          | Failed safety / chemical / health requirements                 |
| Inadequate oversight or provision of peripheral services (e.g.. cleaning / maintenance) | Poor service from contractors (such as catering or cleaning)   |

| Key Controls                                 | Type         | Last Reviewed | Rating     |
|--|--------------|---------------|------------|
| Event Management Framework                   | Preventative | May-19        | Inadequate |
| Building Maintenance Program                 | Preventative | May-19        | Inadequate |
| Facility / Venue Booking System              | Preventative | May-19        | Adequate   |
| Reserves Management System                   | Preventative | May-19        | Adequate   |
| Asset Management Plan                        | Preventative | May-24        | Adequate   |
| Statutory Public Building Compliance Program | Preventative | Nov-21        | Inadequate |
| Overall Control Ratings:                     |              |               | Inadequate |

| Actions (Treatments)  | Due Date  | Responsibility |
|---|-----------|----------------|
| Develop Event Management Framework                              | Dec-25    | CDC            |
| Develop Reserves Management Register                            | Completed | MIP            |
| Create Inspection and Maintenance Schedules for Event Equipment | Dec-25    | CDC            |
| Undertake Community Facilities Review                           | Dec-25    | CEO & CDC      |
| Public Buildings Inspected Annually for Compliance              | Dec-25    | MGCS           |
|   |           |                |

| Key Performance Indicators                   | Tolerance  | Latest Result | Trend     |
|--|------------|---------------|-----------|
| Number of Injuries / Incidents at Events     | 0          | 0             | Worsening |
| Number of Injuries / Incidents at Facilities | 0          | 0             | Constant  |
| Customer Satisfaction Survey - Facilities    | <65%       | Not Rated     | Improving |
| Compliance of Events and Facilities          | >90%       | 90%           | Constant  |
| Reserves Management Register                 | Maintained | Not Rated     |           |

| Residual Risk Rating |                       |            |
|----------------------|-----------------------|------------|
| Consequence Category | Risk Ratings          | Rating     |
| Reputation           | Consequence:          | Minor (2)  |
|                      | Likelihood:           | Likely (4) |
|                      |                       |            |
|                      | Overall Risk Ratings: | Moderate   |

|   |
|---|
| Objective:<br>Effective management of the day to day operations of facilities, venues and events. |
|---|

| Control Assurance |                    |           |          |            |       |  |
|-------------------|--------------------|-----------|----------|------------|-------|--|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments   |
| CEO               | Yes                | Partial   | Yes      | No         | No    | Requires update with CRC amalgamation              |
| CEO               | Yes                | Yes       | Yes      | Yes        | No    | Targeted for financial year 2025/26                |
| MCS               | Yes                | Yes       | Yes      | Yes        | No    | Functional   |
| CEO & MIP         | Yes                | Yes       | Yes      | Yes        | No    | To be reviewed                                     |
| MCS & MIP         | Yes                | Yes       | No       | No         | No    | MIP annual review                                  |
| CEO & MGCS        | Partial            | Partial   | Partial  | No         | No    | Newly recruited EHO to perform inspections 25/26FY |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status                               |
|-------------------|------------------|------------------|---|
| Mar-20            | Jun-20           | Dec-23           | To communicate formally to management team              |
|                   |                  |                  | To be looked into                                       |
| Dec-19            | Mar-20           | Oct-23           | Extended to allow new staff adequate time for reviewing |
| Jun-20            | Feb-21           | Aug-23           | Process and documents need to be inspected by staff     |
| Dec-20            | Nov-21           | Apr-22           | Completed Nov 22, new EHO to complete by Dec 25         |
|                   |                  |                  |   |

| KPI / Action Data |            |            |  |
|-------------------|------------|------------|--|
| 2023              | 2022       | 2021       | Comments   |
| 0                 | 0          | 0          | Incident 2023 Xmas festival. Incident 2024 Xmas festival |
| 0                 | 0          | 0          | Rate annually in June                                    |
| 83%               | 83%        | Not Rated  | Survey undertaken Feb 25. Awaiting results               |
| Compliant         | Compliant  | Not Rated  | Not rated  |
|                   | Maintained | Maintained | Financial or environmental?                              |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |

| IT or Communication Systems and Infrastructure  | Jun-25 |
|---|--------|
| Risk Context  |        |
| Disruption, financial loss or damage to reputation from a failure of information technology systems. Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked. |        |
| Examples include failures or disruptions caused by:<br>-Hardware or software<br>-Networks<br>-Failures of IT Vendors  |        |
| This also includes where poor governance results in the breakdown of IT maintenance such as;<br>-Configuration management<br>-Performance monitoring  |        |
| This does not include new system implementations - refer "Inadequate Project / Change Management".  |        |

| Potential causes include;                                  |  |
|--|--|
| Weather impacts  | Non-renewal of licences  |
| Power outage on site or at service provider                | Inadequate IT incident, problem management & Disaster Recovery Processes |
| Out-dated, inefficient or unsupported hardware or software | Lack of process and training   |
| Software vulnerability                                     | Equipment purchases without input from IT department                     |
| Incompatibility between operating systems                  | Vulnerability to user error  |

| Key Controls                                | Type         | Last Reviewed | Rating     |
|---|--------------|---------------|------------|
| IT Infrastructure Replacement Program       | Preventative | Jul-20        | Adequate   |
| IT Management Service Level Agreement       | Detective    | Early 2018    | Adequate   |
| IT Managed Service Agreement Monthly Report | Detective    | Monthly       | Adequate   |
| IT Disaster Recovery Plan                   | Recovery     |               | Inadequate |
| IT System Access Framework                  | Preventative |               | Adequate   |
| Secure Password Procedure                   | Preventative |               | Inadequate |
| Advanced Email Protection                   | Preventative | Aug-20        | Effective  |
| Overall Control Ratings:                    |              |               | Adequate   |

| Actions  | Due Date  | Responsibility |
|--|-----------|----------------|
| Develop IT Disaster Recovery Plan              | Dec-22    | MCS            |
| Review IT Management Service Level Agreement   | Jan-24    | MCS            |
| Document IT Infrastructure Replacement Program | Dec-24    | MCS            |
| Develop Secure Password Procedure              | Completed | MCS            |
| Replacement of Phone System                    | Completed | MCS            |
| Document IT System Framework & Services        | Dec-24    | MCS            |
|  |           |                |

| Key Performance Indicators         | Tolerance | Latest Result | Trend    |
|------------------------------------|-----------|---------------|----------|
| Number of Cyber Breaches           | 0         | 0             | Constant |
| IT Replacement Program             | Developed | Not rated     | Constant |
| IT Disaster Recovery Plan          | Developed | Not rated     | Constant |
| Advanced Email Protection          | Installed | Installed     | Constant |
| IT System Access Framework         | Developed | Not rated     | Constant |
| Document Secure Password Procedure | Developed | Not rated     | Constant |
|                                    |           |               |          |

| Residual Risk Rating           |                       |              |
|--------------------------------|-----------------------|--------------|
| Consequence Category           | Risk Ratings          | Rating       |
| Service Disruption / Financial | Consequence:          | Major (4)    |
|                                | Likelihood:           | Possible (3) |
|                                |                       |              |
|                                | Overall Risk Ratings: | Moderate     |

|   |
|---|
| Objective:<br>Stability and performance of information technology and communication systems |
|---|

| Control Assurance |                    |           |          |            |         |   |
|-------------------|--------------------|-----------|----------|------------|---------|---|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud   | Comments                                  |
| CEO               | Yes                | Yes       | Yes      | Yes        |         | Needs reviewing                           |
| CEO               | Yes                | Yes       | Yes      | Yes        |         | Fraud not relevant                        |
| MCS               | Yes                | Yes       | Yes      | Yes        |         | Fraud not relevant                        |
| MCS               | Yes                | Yes       | Yes      | Yes        |         | Being reviewed - due June 26              |
| MCS               | Yes                | Yes       | Yes      | Yes        | Partial | As above                                  |
| MCS               | Yes                | Yes       | Yes      | Yes        | No      |   |
| MCS               | Yes                | Yes       | Yes      | Yes        | No      | Complete - encryption provided through IT |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status   |
|-------------------|------------------|------------------|---|
| Dec-20            | Jun-21           | Dec-22           | Quotation has been received by Wallis computers, to be budgeted for FY2025/26 |
|                   |                  |                  | Annual review completed on 30/05/2025   |
| Mar-20            | Dec-20           | Jun-22           | Linked with IT Framework & Services   |
|                   |                  |                  | Not in place  |
| Sep-21            | Completed        |                  | VOiP system installed   |
| Mar-21            | Jun-21           | Dec-22           | Deferred until Dec 25   |
|                   |                  |                  |   |

| KPI / Action Data |            |            |  |
|-------------------|------------|------------|--|
| 2023              | 2022       | 2021       | Comments   |
| 0                 | 0          | 0          | Rate annually in June  |
|                   | Not rated  | Completed  | To be investigated   |
|                   | Not rated  | Not rated  | To be investigated   |
| Maintained        | Maintained | Maintained | System remains in place  |
| Not rated         | Not rated  | Not rated  | Access systems monitored by two administrators. Access cannot be given without prior consent |
| Maintained        | Maintained | Completed  | To be investigated   |
|                   |            |            |  |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |
|                             |

Misconduct

Jun-25

Risk Context

Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority.

This would include instances of:

- Relevant authorisations not obtained.
- Distributing confidential information.
- Accessing systems and / or applications without correct authority to do so.
- Misrepresenting data in reports.
- Theft by an employee
- Inappropriate use of plant, equipment or machinery
- Inappropriate use of social media.
- Inappropriate behaviour at work.
- Purposeful sabotage

*This does not include instances where it was not an intentional breach - refer Errors, Omissions or Delays.*

| Potential causes include;                                 |  |
|---|--|
| Inadequate training of code of conduct \ induction        | Greed, gambling or sense of entitlement          |
| Changing of job roles and functions/authorities           | Collusion between internal & external parties    |
| Delegated authority process inadequately implemented      | Password sharing                                 |
| Lack of internal checks                                   | Low level of Supervisor or Management oversight  |
| Covering up poor work performance                         | Believe they'll get away with it                 |
| Poor enforcement of policies and procedures               | Undue influence from Manager / Councillor        |
| Information leaked to Tenderers during the Tender process | Poor work culture                                |
| Insubordination   | By-passing established administrative procedures |
| Disgruntled employees                                     | Sharing of confidential information              |

| Key Controls  | Type         | Last Reviewed | Rating     |
|---|--------------|---------------|------------|
| Delegations Register                                  | Preventative | Feb-24        | Adequate   |
| Staff Recrutiment Process (includes Police Clearance) | Preventative | Ongoing       | Adequate   |
| Staff Inductions                                      | Preventative | Nov-24        | Adequate   |
| External Audits                                       | Preventative | May-20        | Inadequate |
| Annual Drivers Licence Checks                         | Preventative | Jun-23        | Adequate   |
| Social Media Policy                                   | Preventative | Jul-24        | Adequate   |
| Segregation of Duties (Financial)                     | Preventative | Jul-20        | Inadequate |
| Financial Management Policy                           | Preventative | May-20        | Inadequate |
| Financial Authorisation Policy                        | Preventative | May-20        | Inadequate |
| Delegation Control - Synergy                          | Preventative | Dec-24        | Adequate   |
| Financial Interests Returns Declarations              | Preventative | Ongoing       | Adequate   |
| Primary and Annual Returns Process                    | Preventative | Aug-24        | Adequate   |
| Petty Cash Policy                                     | Preventative | May-20        | Inadequate |
| Corporate Credit Card Policy                          | Preventative | Apr-21        | Inadequate |
| Investment Policy                                     | Preventative | Jun-25        | Not Rated  |
| Delegated Authority for Procurement                   | Preventative | Jul-24        | Adequate   |
| Elected Member Training Plan                          | Preventative | Ongoing       | Adequate   |
| Audit & Risk Committee Terms of Reference             | Preventative | Nov-20        | Inadequate |
| IT Security Access Register (Profiles & Passwords)    | Preventative | 90 Days       | Inadequate |
| Purchasing Policy & Procurement Process               | Preventative | Jun-24        | Adequate   |
| Financial Management Systems Review                   | Preventative | Sep-19        | Inadequate |
| Regulation 17 Review                                  | Preventative | Dec-19        | Adequate   |
| Related Parties Discloures Policy                     | Preventative | Feb-23        | Adequate   |

Objective:

Compliance with our Code of Conduct

| Control Assurance |                    |           |          |            |         |   |
|-------------------|--------------------|-----------|----------|------------|---------|---|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud   | Comments                                |
| CEO               | Yes                | Yes       | Yes      | Yes        | Partial | 2025 review to be adopted in June/July  |
| CEO               | Yes                | Yes       | Yes      | Yes        | Partial | Needs review                            |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      |   |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      | Needs review                            |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      |   |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      |   |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | Partial | Needs review                            |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      | Needs review                            |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      | Needs review                            |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | Partial |   |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      |   |
| MGCS              | Yes                | Yes       | Yes      | Yes        | Partial |   |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      | Needs review                            |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      | Needs review                            |
| CEO & MCS         |                    |           |          |            |         | In progress                             |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | Partial |   |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      |   |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      | Needs review                            |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | Partial | Needs review                            |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | Partial | Policy updated June 24                  |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | Partial | Unable to locate reviewed documentation |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      | Review due 2025                         |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      | Reviewed Feb 23                         |



|                          |              |        |            |
|--------------------------|--------------|--------|------------|
| Code of Conduct          | Preventative | Feb-25 | Adequate   |
| Overall Control Ratings: |              |        | Inadequate |

| Actions (Treatments)   | Due Date  | Responsibility |
|--|-----------|----------------|
| Review and Document Organisations Controls and Systems                 | Ongoing   | CEO & MCS      |
| Centralise Checklists, Controls and Procedures                         | Dec-25    | CEO & MCS      |
| Review Fuel Stock Control and Process                                  | Annual    | MCS            |
| Present Regulation 17 Review to Audit & Risk Committee - Every 3 Years | Dec-25    | CEO & MGCS     |
| Review Purchasing Policy & Procurement Process                         | Completed | MCS            |
| Review Social Media Policy 1.12  | Completed | MGCS           |
| Review Code of Conduct (Councillor)                                    | Aug-25    | CEO & MGCS     |
| Prepare Credit Card Procedure  | Completed | MCS            |
| Conduct Drivers Licence Check Annually                                 | Apr-25    | CEO & MCS      |

| Key Performance Indicators                              | Tolerance       | Latest Result | Trend     |
|---|-----------------|---------------|-----------|
| Unqualified External Audits (# of Significant Findings) | 0               | Unqualified   | Constant  |
| Disregarding or Manipulating Procurement Process        | Nil             | Not rated     | Constant  |
| Breaches of Code of Conduct                             | NII             | 3             | Worsening |
| Internal & External Complaints (Minor)                  | < 1 per quarter | 0             | Constant  |
| Internal & External Complaints (Major)                  | 0               | 0             | Constant  |
| Adherence to Internal Controls                          | Nil             | Not rated     | Constant  |

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

|           |     |     |     |     |    |                               |
|-----------|-----|-----|-----|-----|----|-------------------------------|
| CEO & MCS | Yes | Yes | Yes | Yes | No | Reinforced with staff in 2025 |
|-----------|-----|-----|-----|-----|----|-------------------------------|

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status   |
|-------------------|------------------|------------------|---|
| Dec-20            | Ongoing          |                  | Will be included in FMSR and Reg 17 25/26                                       |
| Dec-20            | Jun-21           | Jun-24           | Sharepoint review needed. Rescheduled due to workloads of new staff             |
| May-20            | Apr-21           |                  | Annual Review   |
|                   |                  |                  | Due Dec 25  |
| Mar-20            | Apr-23           | Jun-23           | Review completed May 24   |
| Oct-19            | Completed        |                  | Reviewed July 24  |
|                   |                  |                  | Review scheduled for Aug 25 for Election  |
| Sep-21            | Completed        |                  | Credit Card authorisation forms and agreements in place - to be reviewed Dec 25 |
|                   |                  |                  | Review required April 2025  |

| KPI / Action Data |                |                |                           |
|-------------------|----------------|----------------|---------------------------|
| 2023              | 2022           | 2021           | Comments                  |
| Unqualified       | Unqualified    | Unqualified    | Rate annually in December |
| Not rated         | 0              | 35             | Rate annually in December |
| 1                 | 1              | 4              | Rate annually in December |
| 0                 | 0              | 0              | Rate annually in December |
| 0                 | 0              | 0              | Rate annually in December |
| Unable to rate    | Unable to Rate | Unable to Rate | Controls to be ID         |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |

| Project / Change Management  |   | Jun-25        |                |       |
|--|---|---------------|----------------|-------|
| Risk Context   |   |               |                |       |
| Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes. |   |               |                |       |
| This includes:   |   |               |                |       |
| -Inadequate change management framework to manage and monitor change activities.   |   |               |                |       |
| -Inadequate understanding of the impact of project change on the business.   |   |               |                |       |
| -Failures in the transition of projects into standard operations.  |   |               |                |       |
| -Failure to implement new systems  |   |               |                |       |
| -Inadequate handover process   |   |               |                |       |
| This does not include new plant & equipment purchases. Refer "Inadequate Asset Sustainability Practices"   |   |               |                |       |
| Potential causes include;  |   |               |                |       |
| Lack of communication and consultation   | Excessive growth (too many projects)                                |               |                |       |
| Lack of investment   | Inadequate monitoring and review                                    |               |                |       |
| Failures of project Vendors/Contractors  | Geographic or transport difficulties sourcing equipment / materials |               |                |       |
| External consultants underquoting on costs   | Lack of project methodology knowledge and reporting requirements    |               |                |       |
| Ineffective management of expectations (scope creep)   | Project risks not managed effectively                               |               |                |       |
| Inadequate project planning (resources/budget)   |   |               |                |       |
| Key Controls   | Type  | Last Reviewed | Rating         |       |
| Project Management Methodology and Framework   | Preventative  |               | Inadequate     |       |
| Communication and Engagement Framework   | Preventative  | Aug-21        | Adequate       |       |
| Risk Management Framework  | Detective   | Mar-22        | Adequate       |       |
| Finanical Management Framework   | Preventative  | Dec-22        | Inadequate     |       |
| Overall Control Ratings:   |   |               | Inadequate     |       |
| Actions (Treatments)   |   | Due Date      | Responsibility |       |
| Develop Project Management Methodology and Framework   |   | Jun-26        | MCS            |       |
| Review Communication and Engagement Framework  |   | Jun-26        | CEO & CDC      |       |
| Key Performance Indicators   |   | Tolerance     | Latest Result  | Trend |
| Minimisation of Project Variations   |   | <90%          | 90%            |       |
| Achievement of Project Deadlines / Milestones  |   | <90%          | 80%            |       |
| Community Engagement Framework Review (Every 2 Years)  |   | Completed     | 0%             |       |
| Residual Risk Rating   |   |               |                |       |
| Consequence Category   | Risk Ratings  |               | Rating         |       |
| Financial / Reputational / Health  | Consequence:  |               | Moderate (3)   |       |
|  | Likelihood:   |               | Possible (3)   |       |
|  |   |               |                |       |
|  | Overall Risk Ratings:   |               | Moderate       |       |

|   |
|---|
| Objective:<br>Adequate analysis, design, delivery and reporting of projects |
|---|

| Control Assurance |                    |           |          |            |         |  |
|-------------------|--------------------|-----------|----------|------------|---------|--|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud   | Comments   |
| CEO               | No                 | No        | No       | No         | Partial | In progress through budgeting process where assigning of responsible officers (internal or externally sourced) will complete once Capital projects are finalised |
| CEO               | Yes                | Yes       | Yes      | Yes        | No      |  |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No      |  |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | Partial | To be investigated   |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status  |
|-------------------|------------------|------------------|--|
| Oct-19            | Dec-20           | Dec-23           | Project managaement templates in place; process yet to be documented |
| Mar-22            | Aug-23           |                  | Review not undertaken yet  |

| KPI / Action Data |                |                |  |
|-------------------|----------------|----------------|--|
| 2023              | 2022           | 2021           | Comments   |
| Unable to Rate    | Unable to Rate | Unable to Rate | Nil project variations for FY. Town greening and Skatepark |
| Unable to Rate    | Unable to Rate | Unable to Rate | Minimal project deadlines not met. Skatepark varied        |
| 0                 | Not Rated      | Completed      | Not commenced  |

| Additional / Final Comments |
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|                             |
|                             |

Safety and Security Practices

Jun-25

**Risk Context**

Non-compliance with the Occupation Safety & Health Act, associated regulations and standards.  
It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are negligence or carelessness.

| Potential causes include;  |  |
|--|--|
| Lack of appropriate PPE / equipment  | Inadequate signage, barriers or other exclusion techniques   |
| Inadequate first aid supplies or trained first aiders  | Poor storage and use of dangerous goods  |
| Inadequate security protection measures in place for buildings, depots and other places of work                            | Ineffective / inadequate testing, sampling or other health-related requirements                          |
| Inadequate or unsafe modifications to plant & equipment  | Lack of mandate and commitment from senior management  |
| Inadequate policy, frameworks, systems and structure to prevent the injury of visitors, staff, contractors and/or tenants. | Inadequate organisational Emergency Management requirements (evacuation diagrams, drills, wardens etc.). |
| Inadequate supervision, training or mentoring of staff   | Slow or inadequate response to notifications from public   |

| Key Controls   | Type         | Last Reviewed | Rating     |
|--|--------------|---------------|------------|
| Building Security Access Controls (Keys & Keypad Access) | Preventative | Sep-19        | Inadequate |
| WHS Management Framework                                 | Preventative | Jan-25        | Inadequate |
| Human Resource Manangement Framework                     | Preventative | May-19        | Inadequate |
| Managing Emergencies In Shire Facilities                 | Preventative | Dec-23        | Adequate   |
| Overall Control Ratings:                                 |              |               | Adequate   |

| Actions (Treatments)                                    | Due Date  | Responsibility |
|---|-----------|----------------|
| Review Hazard Register                                  | Annually  | CEO & MGRS     |
| Update Staff Training Register                          | Ongoing   | CEO & MGRS     |
| Conduct Quarterly Workplace Inspections                 | Monthly   | All staff      |
| Safe Work Method Statements (SWMS) Library              | Completed | MIP            |
| Assess Shire Building and Facility Safety and Security  | Nov-25    | CEO            |
| Develop Isolated Worker Management Procedure            | Completed | CEO            |
| Re-Establish WSH Committee & Conduct Quarterly Meetings | Quarterly | CEO & MGCS     |
| Review Managing Emergencies In Shire Facilities         | Completed | CEO & MGCS     |
| Conduct Annual BCP and LEMC Drills                      | Dec-25    | CEO            |
| Review Contractor Inductions and Register               | Annually  | MIP            |

| Key Performance Indicators                | Tolerance | Latest Result  | Trend     |
|---|-----------|----------------|-----------|
| Reporting and Management of Incidents     | 100%      | 100%           | Improving |
| Failed Safety Inspections                 | Nil       | Nil            | Constant  |
| Lost Time Injuries Per Quarter            | Nil       | Unable to rate | Constant  |
| Near Misses Per Quarter                   | Nil       | Nil            | Improving |
| Workers Compensation Claims Per Quarter   | Nil       | 0              | Improving |
| Safety Audit Result % (Every Three Years) | 95%       | 74%            | Constant  |

| Residual Risk Rating |                       |              |
|----------------------|-----------------------|--------------|
| Consequence Category | Risk Ratings          | Rating       |
| Health               | Consequence:          | Moderate (3) |
|                      | Likelihood:           | Possible (3) |
|                      |                       |              |
|                      | Overall Risk Ratings: | Moderate     |

**Objective:**  
Compliance with the Occupation Safety & Health Act, associated regulations and standards, and the ability to ensure the physical security requirements of staff, contractors and visitors.

| Control Assurance |                    |           |          |            |         |                          |
|-------------------|--------------------|-----------|----------|------------|---------|--------------------------|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud   | Comments                 |
| CEO               | No                 | No        | No       | No         | Partial | Needs complete reviewing |
| CEO               | Yes                | Partial   | Yes      | Yes        | No      | Review underway          |
| CEO & MCS         | Partial            | Partial   | Partial  | Partial    | No      | Document review required |
| CEO & MGCS        | Yes                | Yes       | Yes      | Yes        | No      | Completed                |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status  |
|-------------------|------------------|------------------|--|
|                   |                  |                  | Being undertaken - ETA April 25  |
|                   |                  |                  | Annual update and implementation                                       |
|                   |                  |                  | Inspection schedules implemented and shared across entire organisation |
| May-22            | Jun-22           |                  | SMWS in place for all plant  |
| Nov-23            |                  |                  | Last completed Nov 22  |
|                   |                  |                  | Completed  |
|                   |                  |                  | Quarterly meetings conducted. HSR staff reps trained Nov 24            |
| Dec-21            | Jun-22           | Dec-23           | Completed and implemented  |
| Dec-23            |                  |                  | Not completed. To be reviewed and schedule put in place                |
|                   |                  |                  | To be conducted annually   |

| KPI / Action Data |            |                |  |
|-------------------|------------|----------------|--|
| 2023              | 2022       | 2021           | Comments   |
| 100               | Not Rated  | Unable to Rate | Processes improving and being well implemented within team |
| nil               | Not Rated  | Unable to Rate | Improving  |
| Not Rated         | Note Rated | Unable to Rate | Not rated  |
| Nil               | 0          | 4              | Rated annually in December                                 |
| 0                 | 1          | 2              | Improving.   |
| Not rated         | Not Rated  | 74%            | Safety Audit being undertaken in July 25                   |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |

| Supplier / Contract Management  | Jun-25 |
|---|--------|
| Risk Context  |        |
| Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes. |        |
| This also includes: <ul style="list-style-type: none"><li>Concentration issues (contracts awarded to one supplier)</li><li>Vendor sustainability</li></ul>  |        |

| Potential causes include;               |  |
|---|--|
| Insufficient funding                    | Inadequate contract management practices     |
| Complexity and quantity of work         | Ineffective monitoring of deliverables       |
| Suppliers not willing to provide quotes | Limited availability of suppliers            |
| Inadequate tendering process            | Lack of planning and clarity of requirements |
| Contracts not renewed on time           | Historical contracts remaining               |

| Key Controls   | Type         | Last Reviewed | Rating    |
|--|--------------|---------------|-----------|
| Robust Procurement Policy (purchasing/tenders/contracts)   | Preventative | Jun-24        | Adequate  |
| Annual Budget  | Preventative | Feb-25        | Adequate  |
| Access to Independent Advice (WALGA/Lawyers) & Peer Review | Preventative | Ongoing       | Effective |
| Overall Control Ratings:                                   |              |               | Adequate  |

| Actions (Treatments)                           | Due Date | Responsibility |
|--|----------|----------------|
| Review Purchasing Policy                       | May-25   | MCS            |
| Develop Standardised Contracts                 | Ongoing  | CEO & Managers |
| Document Financial Controls                    | Ongoing  | MCS            |
| Develop Appropriate Financial Reporting Tools  | Ongoing  | MCS            |
| Develop Centralised Contract Management System | Ongoing  | CEO & MCS      |

| Key Performance Indicators                  | Tolerance      | Latest Result | Trend     |
|---|----------------|---------------|-----------|
| Contracts Reviewed And Maintained           | >90%           | Not Rated     | Worsening |
| Number of Expired Contracts Not Yet Renewed | <1 per quarter | Not Rated     | Worsening |

| Residual Risk Rating             |                       |              |
|----------------------------------|-----------------------|--------------|
| Consequence Category             | Risk Ratings          | Rating       |
| Service Interruption / Financial | Consequence:          | Major (4)    |
|                                  | Likelihood:           | Possible (3) |
|                                  |                       |              |
|                                  | Overall Risk Ratings: | High         |

Objective:

Adequate management (including contractual arrangements) of external Suppliers, Contractors, IT Vendors or Consultants engaged for operations.

| Control Assurance |                    |           |          |            |       |               |
|-------------------|--------------------|-----------|----------|------------|-------|---------------|
| Control Owner     | Control Documented | Completed | Accuracy | Timeliness | Fraud | Comments      |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No    | Annual review |
| CEO & MCS         | Yes                | Yes       | Yes      | Yes        | No    |               |
| CEO & Managers    | Yes                | Yes       | Yes      | Yes        | No    |               |

| Original Due Date | Extension 1 Date | Extension 2 Date | Comments / Current Status  |
|-------------------|------------------|------------------|--|
|                   |                  |                  | Completed May 24   |
|                   |                  |                  | Standardised MOUs; Service Level Agreements; Tenancy Agreements; Contracts |
|                   |                  |                  | Controls in place; constantly reviewing for improvemert                    |
|                   |                  |                  | Continuous training to utilise all tools                                   |
|                   |                  |                  | To be reviewed and options analysed.                                       |

| KPI / Action Data |      |      |                           |
|-------------------|------|------|---------------------------|
| 2023              | 2022 | 2021 | Comments                  |
| 90%               | 90%  | 90%  | Rate annually in December |
| 1                 | 2    | 1    | Rate annually in December |

| Additional / Final Comments |
|-----------------------------|
|                             |
|                             |