

- LEGEND**
- Completed or continuously monitored
 - In progress
 - Not yet commenced
 - Scheduled for later in year
 - Progress unknown

**Shire of Dowerin
Risk Dashboard - JUNE 2026
STRATEGIC RISK ITEMS**

Status	Due Date	Risk Rating
Complete	Any	LOW
In Progress	Any	MODERATE
Scheduled later	Future	MODERATE
Scheduled later	Overdue	HIGH
Not Commenced	Any	HIGH
To be investigated	Any	HIGH

Action	Due Date	Responsibility	Last Update	Current Update	Status	Risk Rating
Asset Management Practices						
Link Building Maintenance Schedule to AMP	Jan-26	MCS & MIP	Needs full review as part of ISP	To be scheduled in 26/27	Not Commenced	HIGH
Review LTFP and Link to AMP	Jan-26	CEO & MCS	ISP review being undertaken. LTFP and AMP to be created from ISP	To be commenced 26/27	Not Commenced	HIGH
Business & Community Disruption						
Review Business Continuity Plan	Jul-26	CEO		IT provider progressing this and was expected in April - still not finalised	To be Investigated	HIGH
Failure to fulfil Compliance Requirements (Statutory and Regulatory)						
Document Governance Framework	Sep-26	CEO & MGCS	Drafted. Requires review and adoption	Review needs to be scheduled prior to adoption	Not Commenced	HIGH
Review Information Management System	Dec-26	MCS	Old framework exists - needs to be aligned with PRIS principles	Will need to be rescheduled for 26/27FY upon new MCS commencement	Not Commenced	HIGH
End of Year Financial Audit - Prepare	Oct-26	MCS	Audit to commence October 26	Ongoing annual process	Scheduled later	MODERATE
Interim Audit Finding 2026 - Action of Findings	Jul-26	MCS	Interim audit in process	2026 Interim audit findings will be added when finalised	In Progress	MODERATE
Document Management Processes						
Review Information Management Framework	Aug-26	CEO	Investigation required	Investigation required	Not Commenced	HIGH
Review Record Keeping Plan	Aug-26	CEO	Stage 2 requires commencement	Consultants meeting with EA early June to discuss new requirements under PRIS Act coming into effect 1 July. EA and Governance Officer have attended record keeping training in May	In Progress	MODERATE
Engagement Practices						
Review Community Engagement Policy & Framework	Dec-25	CEO & MGRS	To be reviewed post ISP update	Not yet commenced	Not Commenced	HIGH
Environment Management						
Develop Waste Management Plan & Program	Jun-24	CEO	Not undertaken - NEWROC waste management plan?	CEO and EHO ongoing investigation for long term plan	In Progress	MODERATE
Complete Audit of Sewage System	Ongoing	CEO	Last completed 2005. Next steps dependent on hand over to Water Corp	Costs to be investigated - WC will not take on asset	Not Commenced	HIGH
Valuation of Sewage System	Jun-25	CEO	Completed 2022. Needs to be reviewed as part of handover	Costs to be investigated - WC will not take on asset	Not Commenced	HIGH
Address Compliance of Waste Management	Ongoing	CEO	Not commenced. NEWROC waste initiative???	CEO and EHO ongoing investigation for long term plan	In Progress	MODERATE
Preparation of Refuse Site Closure Plan	Dec-23	CEO	Draft plan prepared. No further progress.	CEO and EHO ongoing investigation for long term plan	In Progress	MODERATE
External Theft & Fraud (Including Cyber)						
Review Security and Storage of Records	?	CEO/MCS	Progress unknown	Item will need to be implemented once MCS commences	Not Commenced	HIGH
Management of Facilities/Venues/Events						
Undertake Community Facilities Review	Dec-25	EHO	Process and documents need to be inspected by staff	Public building inspections to take place this quarter	Scheduled later	HIGH
IT or Communications Systems and Infrastructure						
Document IT Infrastructure Replacement Program	Jun-26	MCS	Linked with IT Framework & Services	Document outlining historical upgrade dates for main hardware being drawn up by IT provider. Asset management review being undertaken by newly appointed internal IT officer (short-term contract, only employed while updating internal documentation/asset review)	In Progress	MODERATE
Document IT System Framework & Services	Dec-24	MCS	Deferred until Dec 25	Progress to be investigated - can potentially be implemented by internal IT officer	To be Investigated	HIGH
Misconduct						
Present Regulation 17 Review to Audit & Risk Committee - Every 3 Years	Complete	CEO & MGCS	Complete	Audit findings presented to June ARIC	Complete	LOW

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**Shire of Dowerin
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OPERATIONAL RISK ITEMS**

Status	Due Date	Risk Rating
Complete	Any	LOW
In Progress	Any	MODERATE
Scheduled later	Future	MODERATE
Scheduled later	Ovarious	HIGH
Not Commenced	Any	HIGH
To be investigated	Any	HIGH

Action	Due Date	Responsibility	Last Update	Current Update	Status	Risk Rating
Asset Management Practices						
Review Management of Sewerage System	Oct-25	CEO	Forms part of handover to WC	WC handover not happening - quotes for rebuild of Imhoff system	Not Commenced	HIGH
Revaluation of Other Infrastructure	Dec-26	MCS	Further documentation to be investigated	To be reviewed (due in 26/27)	Scheduled later	HIGH
Business & Community Disruption						
Annual LEM Exercise Undertaken	Jul-25	CEO & MGCS	LEMC annual plan implemented - exercise to be undertaken in May	Scheduled plan not undertaken due to staffing changes, delayed recruitment, and staff health issues/leave. Replacement officer commencing June-July and will work with MGCS to implement the annual plan and the Annual exercise	Scheduled later	HIGH
Business Continuity Plan Drill to be Undertaken Annually	Dec-25	CEO & MCS	Not undertaken since 2022	Plan to be implemented first, testing will occur	Scheduled later	HIGH
Develop IT Disaster Recovery Plan	Sep-25	MCS	IT provider progressing this - expected April 2026	Not yet delivered. To be investigated	Scheduled later	HIGH
Wardens (Internal) - Training of New Wardens	Sep-25	MGCS	Emergency management training undertaken by key roles, specific warden training to be costed/scheduled	Training incl for 26/27 FY budget	Not Commenced	HIGH
Failure to fulfil Compliance Requirements (Statutory and Regulatory)						
Continue Implementation of Training Program for Councillors and Staff	Ongoing	CEO & MGCS	Ongoing - new training register and program being developed with staff review process	Staff training register in works - Councillors training arranged ad hoc	In Progress	MODERATE
Review Human Resource Management Framework	Aug-25	MGCS	In review	To be implemented - MGCS recently taken on HR area	Not Commenced	HIGH
Document Management Processes						
Review Information Management Framework	Dec-24	CEO	Investigation required	Investigation required	Not Commenced	HIGH
Information Management Staff Training	Ongoing	CEO	Form part of Induction Process - will need updating to include PRIS framework	Review of systems will need to be undertaken along with PRIS requirements	Not Commenced	HIGH
Employment Practices						
Develop a Health and Wellbeing Program	Jun-25	CEO & MGCS	Not yet implemented, will need to be rescheduled for staff input and development	To be reviewed	Scheduled later	HIGH
Conduct Annual Drivers License Checks	Annually in April	MGCS	Conducted, due April 26	Will be undertaken in June, arranged with HR officer	Scheduled later	MODERATE
Conduct Annual Performance Reviews	Annually in April	CEO & MGRS	To be commenced in April	Not yet commenced.	Scheduled later	MODERATE
Random Drug & Alcohol Testing		CEO			Not Commenced	MODERATE
Engagement Practices						
Review Community Complaints, Feedback & Request Handling Process	Dec-25	CEO & MCS	Review to be undertaken and improved processes - Works complaints register has been implemented A proper CRM system to be investigated in the new Financial year	As prior note, MGCS has been looking into suitable software. Also ID'd within Reg 17 audit	In Progress	MODERATE
Errors, Omissions & Delays						
Review Employee Code of Conduct	2026	CEO & MGCS	Will require review in 2026	Review to take place later in year	Scheduled later	MODERATE
Centralise Checklists, Controls and Procedures	Dec-23	CEO & MCS	Needs complete review	Brought up in Reg 17	Not Commenced	HIGH

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Complete	Any	LOW
In Progress	Any	MODERATE
Scheduled Later	Future	MODERATE
Scheduled later	Ovarious	HIGH
Not Commenced	Any	HIGH
To be investigated	Any	HIGH

Action	Due Date	Responsibility	Last Update	Current Update	Status	Risk Rating
External Theft & Fraud (Including Cyber)						
Review Access Controls to Include Key Register	Dec-25	MCS/TO	Key register needs to be updated and key owners documented	Key register updated - access controls to be reviewed by MCS	Not Commenced	HIGH
Photographic Record of Minor Assets & Align With Minor Assets Register >\$5,000	Dec-25	MIP/MCS	Minor asset register complete. Photographic register not commenced.	Photographic register to be commenced	Not Commenced	HIGH
Document Financial Management System	Dec-23	MCS	Progress unknown	Item will need to be implemented once MCS commences	Not Commenced	HIGH
Management of Facilities/Venues/Events						
Develop Event Management Framework	Dec-25	CDC	To communicate formally to management team	Progress update to be provided by officer	To be Investigated	HIGH
Create Inspection and Maintenance Schedules for Event Equipment	Dec-25	CDC	Extended to allow new staff adequate time for reviewing	Progress update to be provided by officer	To be Investigated	HIGH
Public Buildings Inspected Annually for Compliance	Dec-25	EHO	Completed Nov 22, new EHO to complete by Dec 25	Public building inspections to take place this quarter	Scheduled later	HIGH
IT or Communications Systems and Infrastructure						
Review IT Management Service Level Agreement	Annual	MCS	Annual review due May 26	MCS & MGCS to review contract and get quotes if required	In Progress	HIGH
Misconduct						
Review and Document Organisations Controls and Systems	Ongoing	CEO & MCS	Reg 17/FMR audit currently in progress. Findings expected March	Both reports going to June 2026 ARIC meeting	Complete	LOW
Centralise Checklists, Controls and Procedures	Dec-25	CEO & MCS	SharePoint review needed. Rescheduled due to workloads of new staff	Needs to be implemented	To be Investigated	HIGH
Review Fuel Stock Control and Process	Annual	MCS		Progress to be investigated	To be Investigated	HIGH
Project/Change Management						
Develop Project Management Methodology and Framework	Jun-26	MCS	Project management templates in place; process yet to be documented	Progress to be investigated	To be Investigated	HIGH
Review Communication and Engagement Framework	Jun-26	CEO & CDC	Review not undertaken yet	Review not undertaken yet	Not Commenced	HIGH
Supplier/Contract Management						
Develop Centralised Contract Management System	Ongoing	CEO & MCS	To be reviewed and options analysed	Management system requires investigation and implementation	Not Commenced	HIGH

**Shire of Dowerin
Risk Dashboard - JUNE 2026
AUDIT FINDINGS**

Action	Responsibility	Finding	Management Comment	Update	Status	Audit Rating
		REGULATION 17.1 (b) & (c) - 2026				
Risk Register Structure and Governance Oversight	CEO	<p>The Shire has established a Risk Register intended to capture both strategic and operational risks. However, our review identified the following deficiencies:</p> <ul style="list-style-type: none"> Strategic and operational risks are not separately identified or clearly distinguished within the Risk Register. The Risk Register does not demonstrate clear alignment or linkage between identified risks and the Shire's Strategic Plan and Corporate / Operational Plans. Review of the Risk Register is not included as a standing agenda item in the Audit, Risk and Improvement Committee (ARIC) meetings, indicating that regular oversight and monitoring may not be occurring in a structured and consistent manner. 	<p>The Risk Register will be separated into two documents to clearly distinguish operational and strategic risk areas. The register will also be updated to strengthen alignment between identified risks and the Shire's Strategic and Corporate/Operational planning documents.</p> <p>The Risk Register is regularly presented to ARIC as part of the Shire's governance and risk management framework and is generally included as a standing agenda item within the standard quarterly meeting cycle. Additional meetings convened outside the ordinary cycle may not always include the register where the meeting is called for a specific purpose.</p> <p>The Risk Register is formally considered by ARIC and subsequently presented to Council for endorsement and oversight.</p>	New risk register provided with ARIC 4 June Meeting - Committee to direct on preferred format	In Progress	MODERATE
Fraud Risk Prevention Policy	CEO/MGCS	<p>We noted that the Shire does not currently have a Fraud Risk Prevention policy in place. A fraud prevention policy defines actions that constitute possible fraud so that employees are aware of what is and is not acceptable. The policy also assists in outlining employee responsibilities and the Shire's approach when possible fraud is either suspected or detected.</p>	<p>Management agrees with the recommendation. A Fraud and Corruption Prevention Policy will be developed and presented to Council for consideration as soon as practicable, incorporating the matters identified above.</p>	Not yet started	Not Commenced	LOW
Whistle Blower Policy	CEO/MGCS	<p>We recommend that the Shire give consideration towards developing a Whistle Blower policy or a policy on similar lines to empower staff to report concerns of fraud or corruption.</p>	<p>Management agrees with the recommendation and will develop a Whistleblower Policy for presentation to Council for consideration.</p>	Not yet started	Not Commenced	LOW
Business Continuity Plan	CEO/Mgrs	<p>The Shire currently does not have a formal Business Continuity Plan (BCP) in place. A BCP is a critical component of an organisation's risk management framework, ensuring that essential services can continue or be restored promptly in the event of a significant disruption such as natural disasters, system failures, cyberattacks, or other emergencies.</p> <p>Without a documented and tested BCP, the Shire may not be adequately prepared to respond to, or recover from, disruptions to its operations. This increases the risk of prolonged service outages, financial loss, reputational damage, and failure to meet community and regulatory expectations</p>	<p>Management agrees with the recommendation. Development of a Business Continuity Plan will be considered as part of the Shire's ongoing governance and risk management improvements, including future budget considerations where required.</p>	Not yet started	Not Commenced	LOW
Formal Induction Program for the Audit and Risk Committee Members	CEO/MGCS	<p>The Shire does not currently have a formal induction program in place for newly appointed Audit and Risk Committee members. An effective induction process is essential to ensure that committee members understand their roles and responsibilities, the Shire's risk profile, key governance structures, and the legislative and regulatory framework within which the Shire operates.</p> <p>Without a structured induction program, there is a risk that committee members may not be adequately equipped to provide effective oversight of the Shire's governance, risk management, and internal control environment.</p>	<p>Management will review the current onboarding processes for ARIC members, with consideration to implementing a more formalised induction process for newly appointed committee members.</p>	Not yet started	Not Commenced	LOW

**Shire of Dowerin
Risk Dashboard - JUNE 2026
AUDIT FINDINGS**

Action	Responsibility	Finding	Management Comment	Update	Status	Audit Rating
Internal Control Policy	CEO	We noted that the Shire does not have a formal internal auditing function which would assist the Shire in identifying internal control issues on a regular basis. In the absence of an inhouse or outsourced internal audit function, we believe that the Shire should at least have an internal control policy which would enable the Shire to instruct all areas within the Shire to continually assess management control processes and to empower all Shire staff to be responsible over the Shire's control environment.	Due to the size of the organisation and available resources, the Shire does not currently maintain a dedicated internal audit function. As part of ongoing governance and risk management improvements, the Shire will investigate the development of an Internal Control Policy and associated procedures to further strengthen organisational control awareness, staff responsibilities, risk management practices, and documentation of internal controls across the organisation.	Not yet started	Not Commenced	LOW
Finance and Administration Procedures	MCS	The Shire maintains a documented set of finance and administration procedures. However, review of these procedures identified that they have not been formally reviewed or updated for a period exceeding five years. There is no evidence of a scheduled or cyclical review process to ensure procedures remain current and aligned with legislative requirements, accounting standards, systems, and operational practices. Outdated procedures increase the risk that current practices may not align with legislation, accounting standards, internal policies, or system configurations. This may result in inconsistent processes, control weaknesses, non-compliance, inefficiencies, or reliance on informal practices that are not formally documented or approved. In addition, staff may be referring to superseded guidance, increasing the likelihood of error and reducing accountability.	Management is aware of gap in robust standard operating procedure document and agrees with the finding and recommendations. A new Manager of Corporate Services has recently been recruited and will work with staff across the finance and administration areas to review and update the current suite of procedures. This process will also include the implementation of document control measures, including scheduled and monitored review periods to ensure procedures remain current and appropriately maintained.	Not yet started	Not Commenced	LOW
Complaints Management	MCS/MGCS	At present the Shire's complaints process is a decentralised process without adequate oversight and reporting. There is no designated officer or team responsible for overseeing the complaints process. As a result, there is limited accountability and follow-up to ensure that complaints are addressed promptly and effectively.	Management are currently investigating software solutions, such as SmartSheet, to assist with complaint registration, monitoring, reporting, and controlled user access. Further consideration will also be given to formalising oversight responsibilities, reporting processes, and management monitoring as part of the broader complaints management framework.	Not yet started	Not Commenced	LOW
IT General Control Environment	MCS	Our review of the Shire's IT general control environment identified the following: <ul style="list-style-type: none"> The Shire does not have in place a IT Strategy document. The Shire does not have an IT Disaster Recovery Plan. There is no software usage or internet usage policy. Access to main server is not restricted. The main server is located at the Shire of Dowerin's main office. While it is not housed in a dedicated server room, it is located in a non-public area. The area does experience staff and occasional visitor traffic. There are no written backup policy or procedures. 	The Shire is currently working with its external IT provider to develop an IT Disaster Recovery Plan during the 2025/26 financial year. Due to the size and functional layout of the administration office, relocation of the on-site server would have a significant financial impact and require construction of a dedicated lockable server room. This option has previously been investigated; however, a cost-benefit assessment determined that it was not financially practical for the organisation at this time. As mentioned above, the server is currently located within a low-traffic, non-public area of the administration building. Management will continue to work with the Shire's IT provider to review the remaining findings and recommendations and determine appropriate improvements to the IT control environment.	Not yet started	Not Commenced	LOW

Shire of Dowerin
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AUDIT FINDINGS

Action	Responsibility	Finding	Management Comment	Update	Status	Audit Rating
FINANCIAL MANAGEMENT REVIEW (REGULATION 17 (1) (a)) - 2026						
Procurement: Monitoring of Compliance with Policy for RFT and RFQ	MCS/CEO	The Shire does not currently have in place a working process by which expenditure by supplier can be monitored on an ongoing basis to determine whether expenditure by supplier has got to a level that the Shire possibly should be considering going to the market to obtain better value for money. In these situations, there may be instances where the Shire is using a supplier (contracted by different areas within the Shire) to deliver services of a similar type but for small dollar values. However, if the dollar value purchases in total, say over a 12 month period, exceeds \$50,000, the Shire may need to identify these and consider whether it would have received better value for money by testing the marketplace via an RFQ or RFT process for these services. As the procurement is a decentralised function within the Shire, implementing a formal monitoring process to detect any non-compliance with the Shire's procurement policy is considered beneficial and will assist in the Shire's compliance with its procurement policy.	Shire staff will provide a recurring report to the ARIC when it meets to address the recommendation.	Not yet started	Not Commenced	LOW
Contract Management: Protocols and Register	CEO/MCS	The Shire does not have adequate written procedures and guidelines for managing existing ongoing service type contracts. In the absence of formal written procedures and guidelines for contract management, Shire staff responsible for managing contracts may not have a clear understanding of the contractual requirements and required approval processes resulting in possible inconsistent and unacceptable practices. Contract management procedures should incorporate the following step-by-step processes for: <ul style="list-style-type: none"> Contract formation requirements (when a formal contract should be formulated). Contractor performance management process (how each contract should be managed during the contract period) Contract variations process and approvals (how contract variations should be negotiated and the various approval levels required). Contract renewal/extension process and approvals (monitoring of contract expirations and the process of contract renewal approval) Post-contract assessments (the need to conduct supplier performance appraisals once a contract has expired) 	The Shire staff will establish formal procedures as recommended.	Not yet started	Not Commenced	LOW
Accounts Payable: Verification of Vendor New Bank Details	MCS	Where a supplier requests changes to their bank account details, the supplier is required to make the request in writing via the completion of a form providing the details of the new bank details. However, we were unable to determine whether appropriate verification checks are carried out by the Shire to verify that the new bank account details belong to the supplier by way of seeking evidence such as a copy of the supplier's new bank account bank statements or via over the phone verifications.	The Shire staff require a copy of the Bank Statement or evidence from the supplier to confirm accounts details. EFTsure has been in contact with the staff for a meeting to be held late April/early May. Staff will assess the value of the service.	Process of confirming banking details has commenced, however documented procedure document has not been created.	In Progress	LOW
Revenue Collection and Cash Handling: Cash Handling	MCS	Our review of the cash handling procedures at the Shire's Administration building identified the following: <ul style="list-style-type: none"> There is no CCTV over the point-of-sale system in the main Administration building. There is no duress alarm installed near the point-of-sale system. 	Staff will do an assessment of actual cash taken vs cost to install CCTV.	Not yet started	Not Commenced	LOW
Revenue & Council Rates: Debt Management	MCS	There are currently no documented policy or protocols in place for the rates and sundry debt management process. Without appropriate policy or protocols unacceptable practices may be employed by staff. Review of the follow up comments against outstanding debts suggests that inconsistent follow up procedures are followed.	Staff will review debt management processes and submit to the ARIC for recommendation and approval by Council	Not yet started	Not Commenced	LOW
Payroll: Check of Data Entry	MGCS	We noted that there is currently no independent secondary check in place to verify that data entered into the payroll system is accurate, complete, and properly authorised. Payroll data (including new starters, terminations, salary amendments, overtime, and other adjustments) can be entered and processed by the Payroll Officer without evidence of a formal review by a second individual. In the absence of this secondary check, errors or irregularities may not be detected in a timely manner.	Payroll processes have been implemented since the area has been brought under the Manager of Governance and Community, including review and approved/sent for amendments by the MGCS prior to each batch being processed (this process has been in place for some time, and is documented through the payroll batches with signing off). All terminations, new starters, and amendments to employee files are entered into the system and then provided to the MGCS for approval. Staff will ensure all processes are documented prior to 30th June 2026	Secondary checks are currently in place and payroll does not progress without formal review and signing off by the MGCS. Formal documented processes will be drawn up by the payroll officer. Quotes have been sought for procedure software (videos a process, creates a procedure document) and included in the 26/27 budget.	In Progress	LOW
Investment Management: Cash Forecasting	MCS	There is currently no cash flow forecasting undertaken to manage cash flow to support investment decisions. Cash flow forecasting can assist in determining whether more surplus funds can be invested over a short period of time resulting in higher investment returns whilst still allowing sufficient liquidity to support operational expenditures.	The Shire staff do cashflow forecasting (represented by Term deposits maturing at differing times to manage cashflow) however the process is not formal or documented. Staff will document the process.	Not yet started	Not Commenced	LOW

Shire of Dowerin
Risk Dashboard - JUNE 2026
AUDIT FINDINGS

Action	Responsibility	Finding	Management Comment	Update	Status	Audit Rating
Asset Management: Policy and Procedures	MCS	<p>The following deficiencies were noted in asset management practices:</p> <ul style="list-style-type: none"> • There are no policies / protocols / documented procedures in place which relates to fixed asset identification, categorisation, classification, asset stocktaking and asset write offs. • We noted that the Shire does not undertake routine stocktakes of its plant and equipment to ensure that such plant and equipment is still held and should be recorded on the asset register. • The Shire also doesn't have a minor asset register. The minor asset register records all plant and equipment under \$5,000 which is not required to be depreciated and is expensed when purchased. The minor asset register provides an additional control over such items in order to maintain proper management and control as these items may be subject to possible theft without notice. 	The Shire staff will review, develop documented procedures and report to the ARIC.	First 2 points not yet started Point 3 has been commenced by the business systems (IT) officer.	In Progress	LOW
System Access Review	MCS	<p>The Shire could not provide appropriate system access reports which show the level of access (that is, read only or edit access) held by each staff for the following systems:</p> <ul style="list-style-type: none"> •Invoicing and Accounts Receivable •Accounts Payable •Rates •Payroll •General Ledger <p>The reports provided was not user friendly to assess whether the accesses held by the staff were appropriate in line with their roles and responsibilities.</p>	Management agrees with this comment and will seek assistance to provide same.	A review of access levels within Synergy have been completed by the business systems officer.	In Progress	LOW
General Ledger Reconciliations	MCS	<p>At the time of the review the Shire does not have documented procedures in place for performing general ledger account reconciliations. It doesn't appear that all balance sheet accounts are reconciled monthly or at other intervals.</p> <p>The bank accounts, debtors, creditors, rates and assets accounts have been reconciled from December 2025. Payroll reconciliations have had issues and are in the process of being reconciled and corrected by consultants.</p>	Management is fully aware of these matters and has developed a month end checklist to be monitored by the MCS prior to Council reporting.	Progressing and monitored by MCS	In Progress	LOW