



SHIRE OF  
**DOWERIN**  
TIN DOG TERRITORY

# MINUTES

## Ordinary Council Meeting

Held in Council Chambers  
13 Cottrell Street, Dowerin WA 6461  
Tuesday 16 July 2024  
Commencing 2:00pm

ABN: 35 939 977 194

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**Shire of Dowerin  
Ordinary Council Meeting  
2.00pm Tuesday 16 July 2024**



**1. Official Opening / Obituaries**

The President welcomes those in attendance and declares the Meeting open at 2.00pm. In opening the meeting, the Council, A/CEO and Management acknowledges the passing of Len Holberton with a minutes silence.

**2. Record of Attendance / Apologies / Leave of Absence**

**Councillors:**

Cr RI Trepp	President
Cr NP McMorran	Deputy President
Cr DP Hudson	
Cr JC Sewell	
Cr BA Ward	

**Staff:**

Mr A Wooldridge	Acting Chief Executive Officer
Mr P Dittrich	Acting Deputy Chief Executive Officer
Mr B Forbes	Asset & Works Coordinator
Ms K Rose	Governance Coordinator

**Members of the Public:**

**Apologies:**

Cr AJ Metcalf
Cr WG Allsopp

**Approved Leave of Absence:**

**3. Public Question Time**

Lyn Phillips – email distributed 16 July 2024  
(not present at meeting)

**4. Disclosure of Interest**

**5. Applications for Leave of Absence**

Cr McMorran – September Ordinary Council Meeting

**6. Petitions and Presentations**

<b>7.</b>	<b>Confirmation of Minutes of the Previous Meeting(s)</b>
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7.1 Ordinary Council Meeting held on 18 June 2024

[Attachment 7.1A](#)

7.2 Special Council Meeting held on 10 July 2024

[Attachment 7.2A](#)

<b>Voting Requirements</b>
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Simple Majority



Absolute Majority

<b>Officer's Recommendation/ Resolution – 7</b>
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**Moved** Cr Ward

**Seconded:** Cr Hudson

**0980** That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the Local Government Act 1995, the Minutes of the Ordinary Council Meeting held 18 June 2024, as presented in Attachment 7.1A, and the Minutes of the Special Council Meeting held on 10 July 2024, as presented in Attachment 7.2A, be confirmed as a true and correct record of proceedings.

**CARRIED 5/0**

**For:** Cr Trepp, Cr McMorran, Cr Hudson, Cr Sewell, Cr Ward

<b>8.</b>	<b>Minutes of Committee Meeting(s) to be Received</b>
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Nil

<b>9.</b>	<b>Recommendations from Committee Meetings for Council Consideration</b>
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Nil

<b>10.</b>	<b>Announcements by the President Without Discussion</b>
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The President noted the politically driven violence in the USA, and the importance of remaining civil.

## 11. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

### 11.1 Financial Activity Statements

# Corporate and Community Services



<b>Date:</b>	11 July 2024
<b>Location:</b>	Not Applicable
<b>Responsible Officer:</b>	Peter Dittrich, Acting Deputy Chief Executive Officer
<b>Author:</b>	As above
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
<b>SharePoint Reference:</b>	Organisation / Financial Management / Reporting / Financial Statements / 2023-2024 Monthly Financial Statements
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<b>Attachment 11.1A - June MFR</b>

#### Purpose of Report

☐

Executive Decision

☒

Legislative Requirement

#### Summary

This item presents the Statement of Financial Activity to Council for the period June 2024.

#### Background

Section 6.4 of the *Local Government Act 1995* requires a local government to prepare financial reports.

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* set out the form and content of the financial reports which have been prepared and are presented to Council.

#### Comment

In order to fulfil statutory reporting requirements and provide Council with a synopsis of the Shire of Dowerin's overall financial performance on a year-to-date basis, the following financial information is included in the Attachment.

The statements are draft financial statements with final end of year adjustments still to be processed. Employee costs are lower than YTD budget due to a payroll system error which staff are urgently attending to with the assistance of ReadyTech. The offset for this lower expenditure is disclosed in Note 5 Payables - Payroll Creditors. Statements of Financial Activity - Statutory Reports by Program and Nature or Type

The Statements of Financial Activity provide details of the Shire's operating revenues and expenditures on a year-to-date basis. The reports further include details of non-cash adjustments and capital revenues and expenditures, to identify the Shire's net current position.

#### Note 1 – Statement of Financial Activity

Notes supporting the Statement of Financial Activity by Program and by Nature and Type.

#### Note 2 – Cash and Financial Assets

This note provides Council with the details of the actual amounts in the Shire's bank accounts and/or investment accounts as at the reporting date.

#### Note 3 – Receivables

This note provides Council with both Rates Receivables and General Receivables outstanding as at the reporting date. This report has been expanded to further break down the detail of General Receivables.

#### Note 4 – Other Current Assets

This note provides details of other current assets that the Shire may hold.

#### Note 5 – Payables

This note provides details of Shire payables unpaid as at the reporting date. This Note is new to the financial statements.

#### Note 6 – Rate Revenue

This note provides details of rates levied during the year.

#### Note 7 – Disposal of Assets

This note gives details of the capital asset disposals during the year.

#### Note 8 – Capital Acquisitions

This note details the capital expenditure program for the year.

#### Note 9 – Borrowings

This note shows the Shire's current debt position and lists all borrowings.

#### Note 10 – Cash Backed Reserves

This note provides summary details of transfers to and from reserve funds, and associated interest earnings on reserve funds, on a year-to-date basis.

#### Note 11 – Other Current Liabilities

This note outlines any provisions the Shire has on hand relative to other current liabilities.

#### Note 12 – Operating Grants and Contributions Received

This note provides information on operating grants received.

#### Note 13 – Non-Operating Grants and Contributions Received

This note provides information on non-operating grants received.

#### Note 14 – Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 10% or \$10,000, whichever is the greater. This note explains the reasons for any material variances identified in the Statements of Financial Activity at the end of the reporting period.

#### **Consultation**

Aaron Wooldridge, Acting Chief Executive Officer  
Peter Dittrich, Acting Deputy Chief Executive Officer  
Megan Shirt, Consultant

#### **Policy Implications**

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies.

## Strategic Implications

### Strategic Community Plan

Community Priority:	Our Organisation
Objective:	<i>We are recognised as a transparent, well governed, and effectively managed Local Government</i>
Outcome:	5.3
Reference:	5.3.2

### Asset Management Plan

Nil

### Long Term Financial Plan

Nil

## Statutory Implications

Council is required to adopt monthly statements of financial activity to comply with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*.

## Risk Implications

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Governance Calendar, Financial Management Framework and Legislation
<b>Action (Treatment)</b>	Nil
<b>Risk Rating (after treatment)</b>	Adequate

Timely preparation of the monthly financial statements within statutory guidelines is vital to good financial management. Failure to submit compliant reports within statutory time limits will lead to non-compliance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

### Financial Implications

Nil

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution – 11.1

**Moved:** Cr Hudson

**Seconded:** Cr Sewell

**0981**

**That Council, by Simple Majority pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the draft statutory Financial Activity Statement report for the period of June 2024, as presented in Attachment 11.1A.**

**CARRIED 5/0**

**For:** Cr Trepp, Cr McMorran, Cr Hudson, Cr Sewell, Cr Ward



## 11.2 List of Accounts Paid

### Corporate & Community Services



<b>Date:</b>	10 July 2024
<b>Location:</b>	Not Applicable
<b>Responsible Officer:</b>	Peter Dittrich, Acting Deputy Chief Executive Officer
<b>Author:</b>	As above
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
<b>SharePoint Reference:</b>	Organisation/Financial Management/Reporting/Financial Statements and Credit Cards
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<b>Attachment 11.2A - June LOP</b>

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for June 2024.

#### Background

Nil

#### Comment

The List of Accounts Paid as presented have been reviewed by the Acting Deputy Chief Executive Officer.

#### Consultation

Aaron Wooldridge, Acting Chief Executive Officer  
Peter Dittrich, Acting Deputy Chief Executive Officer  
Rhonda Ratcliffe, Finance Officer  
Susan Dew, Finance Officer

#### Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies. Payments have been made under delegated authority.

## Strategic Implications

### Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

### Asset Management Plan

Nil

### Long Term Financial Plan

Nil

## Statutory Implications

Regulation 12 and 13 of the *Local Government (Financial Management) Regulations 1996* requires that a separate list be prepared each month for adoption by Council showing creditors paid under delegated authority.

## Risk Implications

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Governance Calendar
<b>Action (Treatment)</b>	Nil
<b>Risk Rating (after treatment)</b>	Adequate

## Financial Implications

Funds expended are in accordance with the Council's adopted 2023/2024 Budget.

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution – 11.2

**Moved:** Cr Ward

**Seconded:** Cr Hudson

**0982**

**That Council, by Simple Majority pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*, receives the report from the Acting Deputy Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Dowerin Municipal Fund, as presented in Attachment 11.2A, and as detailed below. The June credit card statement will be provided in the August Agenda Item:**

List of Accounts Paid – June 2024	
EFT 12281 to EFT 12406	\$574,928.53
Direct Debit: Exetel	\$560.00
Direct Debit: Gull Motorcharge	\$1583.29
Direct Debit: NAB	\$1.43
Direct Debit: Resonline	\$242.00
Direct Debit: Shire of Dowerin	\$168.35
Direct Debit: Synergy	\$15,812.97
Direct Debit: Telstra	\$523.93
Direct Debit: Visa Card	\$3,950.51
Direct Debit: Water Corporation	\$16,167.27
Direct Debit: Western Australian Treasury Corporation	\$10,971.80
Direct Debit: Xenex Systems	\$467.72
PPE 4 June 2024 - Wages	\$38,678.86
PPE 19 June 2024 - Wages	\$41,928.02
Superannuation PPE 4 June 2024	\$5,564.52
Superannuation PPE 22 May 2024	\$5,576.79
<b>TOTAL</b>	<b>\$717,125.99</b>

**CARRIED 5/0**

**For:** Cr Trepp, Cr McMorran, Cr Hudson, Cr Sewell, Cr Ward

### 11.3 Recalcitrant Rates Debtors – June 2024

## Corporate & Community Services



<b>Date:</b>	9 July 2024
<b>Location:</b>	N/A
<b>Responsible Officer:</b>	Peter Dittrich, Acting Deputy Chief Executive Officer
<b>Author:</b>	Peter Dittrich, Acting Deputy Chief Executive Officer
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
<b>SharePoint Reference:</b>	Organisation/Rates and Evaluations/Reporting/2024 Recalcitrant Rates Debtors
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<b><u>Attachment 11.3A – Recalcitrant Rates Debtors Report</u></b>

#### Purpose of Report

☒ Executive Decision ☐ Legislative Requirement

#### Summary

The Shire of Dowerin Recalcitrant Rates Debtors report for June 2024 details assessments not paying on an arrangement, with a previous year's balance of more than \$100.

#### Background

It is considered best practice for Council to have less than 4% (roughly \$62,000) of the rates levied outstanding at the end of the financial year. The Council did not achieve this due to several assessments holding large debts.

#### Comment

As at the end of the June 2024, the Shire of Dowerin's recalcitrant list of properties shows 8 properties with outstanding rates for previous financial years totalling \$80,032.68.

Administrative processes are in place to ensure properties are updated on the rating system with correct and relevant contact details of owners that has resulted in frequent contact and payments being made.

As per the Local Government Act 1995, local governments are required to recover rates. By taking no action will be a breach of the *Local Government Act 1995*.

6.57. *Non-compliance with procedure in Act not to prevent recovery of rate or service charge.*  
*In proceedings by or on behalf of a local government for the recovery of an amount due in respect of a rate or service charge, failure by the local government to comply in respect of the rate or service charge with the provisions of this Act, is not a defence, if it appears that it had the power to impose, and did in fact assent to the imposition of, the rate or service charge.*

## Consultation

Susan Dew, Rates Officer  
Tara Donnelly, Casual Rates Officer  
Aaron Wooldridge, Acting Chief Executive Officer  
Peter Dittrich, Acting Deputy Chief Executive Officer

## Policy Implications

Nil

## Statutory Implications

Nil

## Strategic Implications

### Strategic Community Plan

Community Priority: Our Organisation  
Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*  
Outcome: 5.3  
Reference: 5.3.2

### Asset Management Plan

Nil

### Long Term Financial Plan

Nil

## Risk Implications

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Financial Impact
<b>Risk Description</b>	\$50,001 - \$200,000
<b>Consequence Rating</b>	Major (4)
<b>Likelihood Rating</b>	Likely (4)
<b>Risk Matrix Rating</b>	Extreme (20)
<b>Key Controls (in place)</b>	Financial Management Framework; Debt Recovery Procedures; Legislation
<b>Action (Treatment)</b>	Undertake debt recovery as per procedures and legislation
<b>Risk Rating (after treatment)</b>	Effective

### Financial Implications

The risk implications as set out above has now increased from \$5,001 - \$50,000 to \$50,001 - \$200,000 as this is the next bracket in our risk description and our long-term outstanding debts are over \$64,000.

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution – 11.3

**Moved:** Cr McMorran

**Seconded:** Cr Sewell

**0983**

**That Council, by Simple Majority, receives the report of Recalcitrant Rates Debtors, as presented in Attachment 11.3A.**

**CARRIED 5/0**

**For:** Cr Trepp, Cr McMorran, Cr Hudson, Cr Sewell, Cr Ward

## 12. OFFICER'S REPORTS – GOVERNANCE AND COMPLIANCE

### 12.1 Council Policy Manual - Review of Policies 5.2 and 6.2

# Governance & Compliance



<b>Date:</b>	10 July 2024
<b>Location:</b>	Not Applicable
<b>Responsible Officer:</b>	Aaron Wooldridge, Acting Chief Executive Officer
<b>Author:</b>	Kahli Rose, Governance Coordinator
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Administration) Regulations 1996; Local Government (Rules of Conduct) Regulations 1996; Code of Conduct</i>
<b>SharePoint Reference:</b>	Organisation/Governance/Council Policies
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<b>Attachment 12.1A – Reviewed Policies 5.2 and 6.2</b>

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

This Item presents the reviewed and proposed policies to Council for consideration and, if satisfactory, adoption.

#### Background

Policies contained within the Policy Manual are subject to a review schedule to ensure the relevancy of the policy remains in line with the Council's strategic direction. The 2 policies brought to Council in this item, include:

1. 5.2 – Pop Up Shop Collective Policy
2. 6.2 – Second hand and Moveable Buildings Policy

## Comment

The results of the review propose some amendments to the policies contained within the current Policy Manual. These are included as marked documents in **Attachment 12.1A**.

The amendments are written in blue and red text, with the strikethrough text showing the proposed deletions. Further comment on the amendments is detailed below:

### Policy

#### 5.1 – Pop Up Shop Collective Policy

### Comment

As per discussions at the June 2024 Council Workshop, it is recommended that the policy relating to the Pop Up Shop is rescinded, as this has become irrelevant since its last review.

### Policy

#### 6.2 – Second Hand and Moveable Buildings Policy

### Comment

This policy was brought forward to the June 2024 Council Workshop to seek the opinion of Councillors on the bond fee associated.

General grammar/punctuation amendments, and the update of the review dates, are the only changes to this policy.

## Consultation

Aaron Wooldridge, Acting Chief Executive Officer

Kahli Rose, Governance Coordinator

Council Workshop, 18 June 2024

## Policy Implications

The current Policy Manual will be updated accordingly, should Council resolve to adopt the proposed amendments.

## Strategic Implications

### Strategic Community Plan

Community Priority:	Our Organisation
Objective:	<i>We are recognised as a transparent, well governed, and effectively managed Local Government</i>
Outcome:	5.3
Reference:	5.3.2

### Asset Management Plan

Nil

### Long Term Financial Plan

Nil

## Statutory Implications

Section 2.7 of the *Local Government Act 1995* stipulates that the role of Council is to determine policies.



### Risk Implications

The implications to Council on amending the policy is considered low risk.

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	People
<b>Risk Description</b>	Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire / Officers
<b>Consequence Rating</b>	Moderate (3)
<b>Likelihood Rating</b>	Unlikely (2)
<b>Risk Matrix Rating</b>	Moderate (6)
<b>Key Controls (in place)</b>	Governance Management Framework
<b>Action (Treatment)</b>	Documented review processes
<b>Risk Rating (after treatment)</b>	Adequate

### Financial Implications

Funds have been included in the 2023/24 Budget to cover any costs associated with the policies. Similarly, funds will need to be allocated in future budgets.

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution - 12.1

**Moved:** Cr McMorran

**Seconded:** Cr Ward

**0984** That, by Simple Majority in accordance with Section 2.7 of the *Local Government Act 1995*, Council adopts the reviewed policies; 5.2 – Pop Up Shop Collective Policy, and 6.2 – Second Hand and Moveable Buildings Policy, pending the amendments as presented in Attachment 12.1A

**CARRIED 5/0**

**For:** Cr Trepp, Cr McMorran, Cr Hudson, Cr Sewell, Cr Ward

## 12.2 Policy Manual Review – Council Polices 1.1 – 1.18

# Governance & Compliance



<b>Date:</b>	10 July 2024
<b>Location:</b>	Not Applicable
<b>Responsible Officer:</b>	Aaron Wooldridge, Acting Chief Executive Officer
<b>Author:</b>	Kahli Rose, Governance Coordinator
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Administration) Regulations 1996; Local Government (Rules of Conduct) Regulations 1996; Code of Conduct</i>
<b>SharePoint Reference:</b>	Organisation/Governance/Council Policies
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<b>Attachment 12.2A – Council Polices 1.1 – 1.18</b>

### Purpose of Report



Executive Decision



Legislative Requirement

### Summary

This Item presents the reviewed and proposed policies to Council for consideration and, if satisfactory, adoption.

### Background

Policies contained within the Policy Manual are subject to a review schedule to ensure the relevancy of the policy remains in line with the Council's strategic direction. The 15 policies brought to Council in this item, include:

1. 1.1 – Councillor's Fees, Allowances, Reimbursements and Benefits Policy
2. 1.2 – Recognising Council Service Policy
3. 1.3 – Councillor Attendance at Conferences, Seminars, Training Courses and Meetings
4. 1.4 – Use of Council Chamber
5. 1.6 – Councillor Induction
6. 1.7 – Council Meetings
7. 1.10 – Councillor IT Devices
8. 1.11 – Corporate Apparel
9. 1.12 – Communications and use of Social Media
10. 1.13 – Legal Representation for Councillors
11. 1.14 – Honorary Freeperson of the Shire of Dowerin
12. 1.15 – Councillor Training and Continuing Professional Development Policy
13. 1.16 – Attendance at Events and Functions Policy
14. 1.17 – Recognising Council Service (Staff) Policy
15. 1.18 – Council Workshop Procedures Policy

**Policies 1.5, 1.8 and 1.9 have previously been rescinded through Council decision.**

## Comment

The results of the review propose some amendments to the policies contained within the current Policy Manual. These are included as marked documents in **Attachment 12.2A**.

The amendments are written in blue and red text, with the strikeout text showing the proposed deletions. Further comment on the amendments is detailed below:

**Please note that the following policies have only had general grammar and punctuation amendments, along with the update of required control boxes:**

- 1.3 – Councillor Attendance at Conferences, Seminars, Training Courses and Meetings
- 1.7 – Council Meetings
- 1.10 – Councillor IT Devices
- 1.11 – Corporate Apparel
- 1.12 – Communications & Use of Social Media
- 1.13 – Legal Representation for Councillors
- 1.14 – Honorary Freeperson of the Shire of Dowerin
- 1.16 – Attendance at Events and Functions Policy
- 1.17 – Recognising Council Service (Staff) Policy

### Policy

1.1 Councillors Fees, Allowances, Reimbursements and Benefits Policy

#### Comment

*Allowances, paragraph 2*

- Payment of allowances changed to July and January, to allow the payments to be for the periods of January-June, and July-December.

General grammar/punctuation amendments, and the update of required control boxes, are the only other changes to this policy.

### Policy

1.2 – Recognising Council Service Policy

#### Comment

The value of gifts has been increased to \$100 to align with the policy related to staff (1.17 – Recognising Council Service (Staff) Policy)

General grammar/punctuation amendments, and the update of required control boxes, are the only other changes to this policy.

### Policy

1.4 – Use of Council Chambers

#### Comment

*Objective*

- The objective has been amended to cover the utilisation of the chambers by any individuals.

*Policy, point 5*

- This clause has been updated to include the use of vaping devices.

General grammar/punctuation amendments, and the update of required control boxes, are the only other changes to this policy.

## Policy

### 1.6 - Councillor Induction

#### Comment

*Policy, paragraph 3*

- Changed to reflect current processes

General grammar/punctuation amendments, and the update of required control boxes, are the only other changes to this policy.

## Policy

### 1.15 - Councillor Training & Continuing Professional Development Policy

#### Comment

*Compulsory Elected Member Training - Paragraph 4*

- **Point 1** - amended for clarity.
- **Point 1(a-c)** - amended under WALGA advice.
- **Point 2** - deleted as this is no longer relevant (5-year period lapsed).

General grammar/punctuation amendments, and the update of required control boxes, are the only other changes to this policy.

## Policy

### 1.18 - Council Workshop Procedures Policy

#### Comment

*Policy, Point 12*

- Amended to reflect the change to workshops following the OCM.

#### Consultation

Aaron Wooldridge, Acting Chief Executive Officer

Kahli Rose, Governance Coordinator

#### Policy Implications

The current Policy Manual will be updated accordingly, should Council resolve to adopt the proposed amendments.

#### Strategic Implications

#### Strategic Community Plan

Community Priority:	Our Organisation
Objective:	<i>We are recognised as a transparent, well governed, and effectively managed Local Government</i>
Outcome:	5.3
Reference:	5.3.2

#### Asset Management Plan

Nil

#### Long Term Financial Plan

Nil

### Statutory Implications

Section 2.7 of the *Local Government Act 1995* stipulates that the role of Council is to determine policies.

### Risk Implications

The implications to Council on amending the policy is considered low risk.

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	People
<b>Risk Description</b>	Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire / Officers
<b>Consequence Rating</b>	Moderate (3)
<b>Likelihood Rating</b>	Unlikely (2)
<b>Risk Matrix Rating</b>	Moderate (6)
<b>Key Controls (in place)</b>	Governance Management Framework
<b>Action (Treatment)</b>	Documented review processes
<b>Risk Rating (after treatment)</b>	Adequate

### Financial Implications

Funds will be included in the 2024/25 Budget to cover any costs associated with the policies. Similarly, funds will need to be allocated in future budgets.

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution - 12.2

**Moved:** Cr Hudson

**Seconded:** Cr Ward

**0985**

**That, by Simple Majority in accordance with Section 2.7 of the *Local Government Act 1995*, Council adopts the Council Policies, pending the amendments as presented in Attachment 12.2A**

**CARRIED 5/0**

**For:** Cr Trepp, Cr McMorran, Cr Hudson, Cr Sewell, Cr Ward

<b>13.</b>	<b>OFFICER'S REPORTS - WORKS AND ASSETS</b>
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Nil

<b>14.</b>	<b>Urgent Business Approved by the Person Presiding or by Decision</b>
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Nil

<b>15.</b>	<b>Elected Members' Motions</b>
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Nil

<b>16.</b>	<b>Matters Behind Closed Doors</b>
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Nil

<b>17.</b>	<b>Closure</b>
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The President thanked those in attendance and declared the meeting closed at 2:47pm.



SHIRE OF  
**DOWERIN**  
TIN DOG TERRITORY

# MINUTES

## Special Council Meeting

To be held in Council Chambers  
13 Cottrell Street, Dowerin WA 6461  
Wednesday 7 August 2024  
Commencing 1:30pm

ABN: 35 939 977 194

P (08) 9631 1202 E [dowshire@dowerin.wa.gov.au](mailto:dowshire@dowerin.wa.gov.au)  
13 Cottrell Street, Dowerin WA 6461

 [www.dowerin.wa.gov.au](http://www.dowerin.wa.gov.au)

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1.	<b>Official Opening</b>
2.	<b>Record of Attendance / Apologies / Leave of Absence</b>
3.	<b>Disclosure of Interest</b>
4	<b>Matters Behind Closed Doors</b>
4.1	<u><a href="#">Appointment of Chief Executive Officer (CEO)</a></u>
5.	<b>Urgent Business Approved by the Person Presiding or by Decision</b>
6.	<b>Closure</b>



Shire of Dowerin  
Special Council Meeting  
Wednesday 7 August 2024



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 1:30pm.

2. Record of Attendance / Apologies / Leave of Absence

**Councillors:**

Cr RI Trepp	President
Cr N McMorran	Deputy President
Cr WG Allsopp	
Cr AJ Metcalf	
Cr J Sewell	
Cr BA Ward	

**Staff:**

Mr B Jones	Acting Deputy Chief Executive Officer
Ms K Rose	Governance Coordinator

**Members of the Public:**

Nil

**Apologies:**

Cr DP Hudson

**Approved Leave of Absence:**

Nil

3. Disclosure of Interest

Nil

<b>4.</b>	<b>Matters Behind Closed Doors</b>
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4.1      **Confidential Item 4.1 – Appointment of Chief Executive Officer (CEO)**

Attachment 4.1A – CEO Assessment Report

Attachment 4.1B – CEO Contract (unsigned)

In accordance with Section 5.23(2)(c) of the *Local Government Act 1995*, Council will go Behind Closed Doors to discuss a matter that if disclosed, would reveal information that has a commercial value to a person and a contract which may be entered into by the local government.

<b>Voting Requirements</b>
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Simple Majority



Absolute Majority

<b>President's Recommendation/Resolution 4</b>
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**Moved:**      Cr Trepp

**Seconded:**      Cr Metcalf

**0989**      **That, in accordance with Sections 5.23(2)(c) of the *Local Government Act 1995*, Council go Behind Closed Doors.**

**CARRIED 6/0**

**For:**      Cr Trepp, Cr McMorran, Cr Allsopp, Cr Metcalf, Cr Sewell, Cr Ward

**Council went Behind Closed Doors at 1:31pm**

<b>Voting Requirements</b>
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Simple Majority



Absolute Majority

<b>President's Recommendation/Resolution 4</b>
--

**Moved:**      Cr Trepp

**Seconded:**      Cr Metcalf

**0990**      **That, in accordance with Section 5.23(1) of the *Local Government Act 1995*, Council come out from Behind Closed Doors.**

**CARRIED 6/0**

**For:**      Cr Trepp, Cr McMorran, Cr Allsopp, Cr Metcalf, Cr Sewell, Cr Ward

**Council came out from Behind Closed Doors at 1:40pm**

## Voting Requirements



Simple Majority



Absolute Majority

## President's Recommendation/Resolution 4.1

**Moved:** Cr Sewell

**Seconded:** Cr McMorran

### 0991 That, by Absolute Majority, Council:

1. Receives the CEO Recruitment Panel's assessment summary and recommendation as to which applicant or applicants are suitable to be employed as the Chief Executive Officer (CEO) for the Shire of Dowerin.
2. Agrees that the preferred candidate is suitably qualified for the position in accordance with section 5.36(2)(a) of the Local Government Act 1995, and notes that the person's character, work history, competencies, performance and any other claims made by the applicant have been verified.
3. Approves the attached Contract of Employment - Chief Executive Officer and provisions contained therein being satisfied with the proposed provisions relating to the preferred candidate's employment in accordance with section 5.36(2)(b) of the Local Government Act 1995.
4. Authorises the Shire President and the current Acting DCEO to execute the CEO employment contract and apply the common seal in accordance with section 9.49A(1) of the Local Government Act 1995. Subject to the preferred candidate's acceptance of the provisions contained within the attached Contract of Employment based on a to be determined term of employment with a six-month initial probation period, noting that the total remuneration package is commensurate with the Salaries and Allowances Tribunal's Local Government Chief Executive Officers and Elected Members Determination No 1 of 2024 (SAT Determination) for a Band 4 local government.
5. With respect to the appointment of the Chief Executive Officer, maintains confidentiality as to the identity of the individual, until the successful candidate has formally executed the contract and the appointment has been announced by the Shire of Dowerin.
6. Notes that if the preferred candidate is not satisfied with the Contract of Employment offered, that negotiations ensue, a revised Contract of Employment is presented to the Council.
7. Subject to the preferred candidate accepting the attached Contract of Employment and it being fully executed, certifies that the Council has complied with the requirements of the Shire of Dowerin's adopted CEO Recruitment, Performance and Termination Standards and, within 14 days of this resolution, provides a copy of the resolution as confirmation to the Department of Local Government, Sport and Cultural Industries (as per s.5.39B(7) of the Local Government Act 1995 and Regulation 18FB of the Local Government (Administration) Regulations 1996).

**CARRIED BY ABSOLUTE MAJORITY 6/0**

**For:** Cr Trepp, Cr McMorran, Cr Allsopp, Cr Metcalf, Cr Sewell, Cr Ward

### 5. Urgent Business Approved by the Person Presiding or by Decision

Nil

### 6. Closure

The President thanked those in attendance and declared the meeting closed at 1:41pm.



SHIRE OF  
**DOWERIN**  
TIN DOG TERRITORY

# MINUTES

## Special Council Meeting

To be held in Council Chambers  
13 Cottrell Street, Dowerin WA 6461  
Thursday 15 August 2024  
Commencing 4:00pm

ABN: 35 939 977 194

P (08) 9631 1202 E [dowshire@dowerin.wa.gov.au](mailto:dowshire@dowerin.wa.gov.au)  
13 Cottrell Street, Dowerin WA 6461

 [www.dowerin.wa.gov.au](http://www.dowerin.wa.gov.au)

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2.	Record of Attendance / Apologies / Leave of Absence
3.	Disclosure of Interest
4	Matters Behind Closed Doors
4.1	<a href="#">Appointment of the Acting Chief Executive Officer (ACEO)</a>
5.	Urgent Business Approved by the Person Presiding or by Decision
6.	Closure

## Shire of Dowerin Special Council Meeting Thursday 15 August 2024



### 1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 4:00pm.

### 2. Record of Attendance / Apologies / Leave of Absence

#### Councillors:

Cr RI Trepp	President
Cr WG Allsopp	
Cr DP Hudson	
Cr AJ Metcalf	
Cr J Sewell	
Cr BA Ward	

#### Staff:

Ms K Rose	Governance Coordinator
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#### Members of the Public:

Nil

#### Apologies:

Cr N McMorran	Deputy President
Mr B Jones	Acting Deputy Chief Executive Officer

Approved Leave of Absence: Nil

### 3. Disclosure of Interest

#### 4. Matters Behind Closed Doors

##### 4.1 Confidential Item 4.1 – Appointment of the Acting Chief Executive Officer (ACEO)

In accordance with Section 5.23(2)(c) of the *Local Government Act 1995*, Council will go Behind Closed Doors to discuss a matter that if disclosed, would reveal information that has a commercial value to a person and a contract which may be entered into by the local government.

#### Voting Requirements



Simple Majority



Absolute Majority

#### President's Recommendation/Resolution 4

**Moved:** Cr Allsopp

**Seconded:** Cr Metcalf

**0992** That, in accordance with Sections 5.23(2)(c) of the *Local Government Act 1995*, Council go Behind Closed Doors.

CARRIED 6/0

**For:** Cr Trepp, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward

Council went Behind Closed Doors at 4:03pm

#### Voting Requirements



Simple Majority



Absolute Majority

#### President's Recommendation/Resolution 4

**Moved:** Cr Metcalf

**Seconded:** Cr Allsopp

**0994** That, in accordance with Section 5.23(1) of the *Local Government Act 1995*, Council come out from Behind Closed Doors.

CARRIED 6/0

**For:** Cr Trepp, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward

Council came out from Behind Closed Doors at 4:06pm

## Voting Requirements



Simple Majority



Absolute Majority

## President's Recommendation/Resolution 4.1

**Moved:** Cr Metcalf

**Seconded:** Cr Ward

**0993**

**That, by Simple Majority, in accordance with the Local Government Act 1995, Council resolves to:**

1. Appoint Brian Jones as the Acting Chief Executive Officer for the period from 15 August until the commencement of the new CEO, Manisha Barthakur in October 2024
2. Approve the service rate of REDACTED per hour (ex. GST) from LO-GO Appointments for the Acting Chief Executive Officer during this period.
3. Nominate the Shire President, in conjunction with the Deputy Shire President, to appoint Brian Jones as the Acting Chief Executive Officer should Manisha's commencement date be delayed beyond 10 October 2024, subject to the following conditions:
  - a. The remuneration of the Acting Chief Executive Officer shall be at the service rate provided by LO-GO Appointments.
  - b. The Acting Chief Executive Officer shall have the same use of a Council vehicle as allocated for the Chief Executive Officer

**CARRIED BY ABSOLUTE MAJORITY 6/0**

**For:** Cr Trepp, Cr Allsopp, Cr Hudson, Cr Metcalf, Cr Sewell, Cr Ward

## 5. Urgent Business Approved by the Person Presiding or by Decision

Nil

## 6. Closure

The President thanked those in attendance and declared the meeting closed at 4:07pm.



# LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING

MONDAY 22 JULY 2024



## Local Emergency Management Committee Dowerin

### Minutes

10:00am Monday 22 July 2024

13 Cottrell Street Dowerin

#### Abbreviations

Crisis Care

Department of Communities – Emergency Services Unit

Department of Fire & Emergency Services

Strategy & Emergency Management Command

Dowerin Bush Fire Brigade

Dowerin Community Resource Centre

Dowerin District High School

Dowerin Events Management

Dowerin St John Ambulance

St John Ambulance

Shire of Dowerin

WA Police

CC

DC

DFES

SEMC

DBFB

DCRC

DDHS

DEM

DSJA

SJA

SoD

WAP

### 1. WELCOME, ATTENDANCE AND APOLOGIES

The A/Chair, Mr A Wooldridge, welcomed those in attendance and declared the meeting open at 10.06am.

#### In Attendance:

Aaron Wooldridge

Kahli Rose

Kelsi Wells

Michael Phillips

Tracy Jones

Rob Boase

SoD – A/CEO and A/Chair

SoD –Governance Coordinator

DFES Northam – Area Officer Upper Wheatbelt

DC – Regional Coordinator

SJA – Dowerin

Welfare Liaison Officer

#### Apologies:

Cr Robert Trepp

Cr Nadine McMorran

Shelby Robinson

Shane Scott

Barb Garner

Danielle Green

Tom Belger

Phil Pickering

Paul Millstead

Jason King

Peter Richards

Chair, Shire President

Shire Deputy President

DFES Emergency Management/DEMA

WAPOL

DDHS – Principal

DEM – General Manager

DFES

DBFB – Fire Control Officer

DBFB – Chief Bush Fire Control Officer

SJA

SJA – Dowerin Chair

## 2. CONFIRMATION OF MINUTES OF THE PREVIOUS MEETING

Recommendation/Resolution - 2

**Moved:** Michael Phillips

**Seconded:** Kelsi Wells

*That the minutes of the Local Emergency Management Committee meeting held on 15 April 2024, as presented in Attachment 2.1A be confirmed as a true and correct record of proceedings.*

**CARRIED**

## 3. BUSINESS ARISING FROM PREVIOUS MINUTES

### WATER POINTS

- Water map yet to be completed and distributed.

## 4. STANDING ITEMS

### 4.1. AGENCY UPDATES

DC

- Large focus on Kimberley flood recovery.
- Undertaking community evacuation centre(s) audits and met with SoD representatives week prior.
- Dowerin Community Club needs to be added to DC evac centre list for Dowerin.
- DC able to assist with infrastructure during crisis events. SoD to ensure all facilities have power change over switches installed for use of generator.
- Emergency exercise with scenario to focus on DMFD. SoD to liaise with DC for coordination.

DFES (EM and operational)

- Emergency warning systems now in place. New 3 tier warning system with standardised names colours and steps for all natural disasters.
- Commonwealth Govt, currently undertaking a regional telecommunications review and a survey is available for completion surrounding issues. Departments and individuals encouraged to complete and submit.
- LEMC dates need to be sent through and those scheduled for emergency management exercises – encouraged to focus outside of response phase.
- Tom Belger will be Acting Area Officer for the Wheatbelt until the end of September, when Kelsi will return.

SJA/DSJA

- Jason King currently intermittent with CP role as a large focus on external training. A new CP will be recruited to commence in October.
- Currently fundraising for another Corpuls3 monitor.
- DMFD Emergency Management plans completed and SJA will do a mock exercise.
- SJA will have a new location for the 2025 DMFD event. Current infrastructure and equipment dated and requires upgrade.

SoD

- Incident relating to roaming livestock.
- Works team undertaking tasks for DMFD.
- CEO recruitment process underway and interviews scheduled for 24 July. Appointment scheduled for 1 August.

#### 4.2 CONTACTS AND RESOURCES REGISTER UPDATE

The Contacts & Resources Register was circulated, with members requested to provide updates and amendments on the contents relevant to their agency. Contacts & Resources Register will be provided to members quarterly for update.

- NIL UPDATES NOTED.

### 5. GENERAL BUSINESS

#### SoD Operations

- Several notifications received from companies undertaking mining and gas exploration around the Shire. Most relate to the north-east side of the district.
- CBH proposing an expansion to the Dowerin site – meeting with SoD management and Councillors scheduled for Thursday 25 July.

### 6. FUTURE MEETING DATES

Monday, 21 October 2024 commencing at 10am – Council Chambers, 13 Cottrell Street, Dowerin

Committee members are welcome to attend the meeting via Teams but must contact the organisers prior.

### 7. MEETING CLOSED

There being no further business the A/Chair thanked those in attendance and closed the meeting at 10.30am.

# MINUTES

## Audit & Risk Committee Meeting

Held in Council Chambers  
13 Cottrell Street, Dowerin WA 6461  
31 July 2024

ABN: 35 939 977 194

P (08) 9631 1202 E [dowshire@dowerin.wa.gov.au](mailto:dowshire@dowerin.wa.gov.au)  
13 Cottrell Street, Dowerin WA 6461

 [www.dowerin.wa.gov.au](http://www.dowerin.wa.gov.au)

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5.	Confirmation of Minutes of the Previous Meetings
5.1	<a href="#">Minutes of the Audit &amp; Risk Committee Meeting held on 12 March 2024</a>
6.	Presentations
7.	Officer's Reports
7.1	<a href="#">Risk Dashboard Quarterly Report - June 2024</a>
7.2	<a href="#">Interim Audit Results for the Year Ending 30 June 2024</a>
8.	Questions from Members
9.	Urgent Business Approved by the Person Presiding or by Decision
10.	Date of Next Meeting
11.	Closure

**Shire of Dowerin**  
**Audit & Risk Committee Meeting**  
**2.00pm Wednesday 31 July 2024**



**1. Official Opening**

The Acting Chair welcomed those in attendance and declared the Meeting open at 2:00pm.

**2. Record of Attendance / Apologies / Leave of Absence**

**Committee Members:**

Cr NP McMorran	Acting Chair & Deputy
Cr RI Trepp	President
Cr BA Ward	
Cr DP Hudson	
Ms TA Jones	

**Staff:**

Mr A Wooldridge	Acting Chief Executive Officer
Ms K Rose	Governance Coordinator

**Apologies:** Nil

**Approved Leave of Absence:** Nil

**3. Public Question Time**

Nil

**4. Disclosure of Interest**

Nil

**5. Confirmation of Minutes of the Previous Meeting(s)**

5.1 Audit & Risk Committee Meeting held on 12 March 2024.

[Attachment 5.1A](#)

**Voting Requirements**



Simple Majority



Absolute Majority

**Officer's Recommendation/Resolution - 5.1**

**Moved:** Cr Ward

**Seconded:** Cr Hudson

**0986**

That, in accordance with Sections 3.18 and 5.22(2) of the *Local Government Act 1995*, the Minutes of the Audit & Risk Committee Meeting held on 12 March 2024, as presented in Attachment 5.1A, be confirmed as a true and correct record of proceedings.

**CARRIED 5/0**

**For:** Cr McMorran, Cr Trepp, Cr Hudson, Cr Ward, T Jones

**6. PRESENTATIONS**

Nil

7.	OFFICER'S REPORTS
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7.1	Risk Dashboard Quarterly Report – June 2024
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Governance & Compliance		
Date:	22 July 2024	
Location:	Not Applicable	
Responsible Officer:	Aaron Wooldridge, Acting Chief Executive Officer	
Author:	Aaron Wooldridge, Acting Chief Executive Officer	
Legislation:	<i>Local Government Act 1995</i>	
SharePoint Reference:	Compliance/Risk Management/Reporting	
Disclosure of Interest:	Nil	
Attachments:	<a href="#">Attachment 7.1A- Risk Dashboard Quarterly Report – June 2024</a>	

	Purpose of Report
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☐

Executive Decision

☒

Legislative Requirement

	Summary
--	---------

This Item presents the Risk Dashboard Quarterly Report to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

	Background
--	------------

The Shire of Dowerin's Risk Management Policy, in conjunction with the Risk Management Framework, sets out the Shire's approach to the identification, assessment, management and monitoring of risks.

Appropriate governance of risk management within the Shire provides:

1. Transparency of decision making;
2. Clear identification of the roles and responsibilities of the risk management functions; and
3. An effective governance structure to support the Risk Management Framework.

The Audit & Risk Committee has a role to play, and its responsibilities include:

1. Regular review of the appropriate and effectiveness of the Risk Management Framework;
2. Support Council to provide effective corporate governance;
3. Oversight of all matters that relate to the conduct of external audits; and
4. Must be independent, objective and autonomous in deliberations.

It is essential to monitor and review the management of risks as changing circumstances may result in some risks increasing or decreasing in significance. By regularly reviewing the effectiveness and efficiency of controls and appropriateness of treatment/action options selected, it can be determined if the organisation's resources are being put to the best use possible. During the quarterly reporting process, Management is required to review any risks within their area and follow up controls and treatments/actions that are mitigating those risks.



## Comment

The Risk Dashboard for the June 2024 quarter shows a proactive approach to managing various risks, with most areas having moderate risk levels and adequate controls in place. The outlined actions and responsibilities indicate clear accountability and timelines for addressing these risks.

The committee is encouraged to review attachment with detailed entries in the Risk Dashboard and provide any additional recommendations or support needed to enhance our risk management practices.

## Consultation

Aaron Wooldridge, Acting Chief Executive Officer

## Policy Implications

Council Policy 2.2 – Risk Management Policy is applicable.

## Strategic Implications

### Strategic Community Plan

Community Priority:	Our Leaders
Objective:	A thriving and progressive rural community enabled by innovation in leadership, a focus on continuous improvement and adaptability to evolving community needs
Outcome:	3
Reference:	L5

### Asset Management Plan

Identified key controls and actions associated with asset management are factored into the Asset Management Plan.

### Long Term Financial Plan

Identified key controls and actions associated with financial management are factored into the Long-Term Financial Plan.

## Statutory Implications

The *Local Government Act 1995* and Regulations 16 and 17 of the *Local Government (Audit) Regulations* are applicable.

## Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Management Framework; Governance Calendar
Action (Treatment)	Document Governance Framework
Risk Rating (after treatment)	Adequate

## Financial Implications

Many of the actions required to manage the risks identified will require resourcing and are being progressed within current budget allocations.

## Voting Requirements



Simple Majority



Absolute Majority

## Officer's Recommendation/Resolution - 7.1

Moved: T Jones

Seconded: Cr Trepp

0987

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. *Receives the Risk Dashboard Quarterly Report – June 2024, as presented in Attachment 7.1A, on the progress of actions to identify risks and track treatments to manage risks at the Shire of Dowerin; and*
2. *Recommends to Council that it adopts the Risk Dashboard Quarterly Report – June 2024.*

### AMENDED MOTION

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. *Receives the Risk Dashboard Quarterly Report – June 2024, as presented in Attachment 7.1A, on the progress of actions to identify risks and track treatments to manage risks at the Shire of Dowerin; and*
2. *Recommends to Council that it adopts the Risk Dashboard Quarterly Report – June 2024.*
3. *Acknowledges that the Risk Dashboard still requires a detailed review, which management will undertake by the next Audit & Risk Committee Meeting in September.*

CARRIED 5/0

For: Cr McMorran, Cr Trepp, Cr Hudson, Cr Ward, T Jones

*Please note: the Audit & Risk Committee does not have delegated authority to make decisions. All recommendations of the Audit & Risk Committee are presented to Council for ratification.*

## 7.2 Interim Audit Results for the Year Ending 30 June 2024

### Corporate & Community Services



<b>Date:</b>	22 July 2024
<b>Location:</b>	Not applicable
<b>Responsible Officer:</b>	Aaron Wooldridge, Acting Chief Executive Officer
<b>Author:</b>	Kahli Rose, Governance Coordinator
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>
<b>SharePoint Reference:</b>	Organisation/Corporate Management/Reporting
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<a href="#">Attachment 7.2A - Interim Audit Management Letter</a> <a href="#">Attachment 7.2B - Interim Audit Findings Report</a>

#### Purpose of Report



Executive Decision



Legislative Requirement

#### Summary

This Item presents the results and findings of the Interim Audit for the year ending 30 June 2024 to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

#### Background

The Office of the Auditor General (OAG) conducted its Interim Audit for the Shire of Dowerin on Thursday 4 and Friday 5 April 2024.

The Report on the results of the Audit has been received and is included as an Attachment for the Audit & Risk Committee's information.

#### Comment

The Report identifies eight areas which are considered deficient, being:

1. Outdated Policies
2. Purchasing Policy
3. Purchase Orders are Dated after Invoice Dates
4. Long Outstanding Purchase Orders

Matters outstanding from prior years:

5. Journal Entries
6. Key Account Reconciliations
7. Cancelled Receipts
8. Amendments to Supplier Masterfile

The rating given to seven deficiencies is Moderate, meaning the findings are of sufficient concern to warrant action being taken to rectify the deficiency as soon as practicable. One finding received a scoring of Minor, meaning the finding is not of primary concern, but still warrant action being taken.

The Report details the Finding against each deficiency, indicates the Implications the deficiency may have on the organisation, and makes Recommendations on how the organisation can best rectify the deficiency. Management was made aware of the identified deficiencies at the conclusion of the Audit and were afforded the opportunity to provide comment and context to the deficiency.

While the matters are fully detailed in the Report, they have been summarised below:

#### **Finding one**

##### Outdated Policies

##### ***Recommendation***

The Shire should develop a policy on Policy Review frequency and update its policies periodically in order to ensure their currency and relevance.

##### ***Management Comment***

Policies are reviewed annually. All policies listed in this finding will be reviewed within the next 12 months.

#### **Finding two**

##### Purchasing Policy

##### ***Recommendation***

The Shire should formalise and document the management instructions on procedures in obtaining verbal quotations.

##### ***Management Comment***

Policy recently reviewed and staff training completed.

#### **Finding three**

##### Purchase Orders dated after Invoice Dates

##### ***Recommendation***

Purchase orders should be authorised for all applicable goods and services prior to placing orders.

##### ***Management Comment***

Management have discussed with relevant staff and provided additional training as a refresher.

#### **Finding four**

##### Long Outstanding Purchase Orders

##### ***Recommendation***

Management should review the outstanding purchase orders periodically and purge unwanted and fulfilled purchase orders from the system.

##### ***Management Comment***

Outstanding orders are being reviewed quarterly.

## MATTERS OUTSTANDING FROM PREVIOUS YEARS

### Finding five

#### Journal Entries

##### ***Recommendation***

All general journals should be independently reviewed and authorised by an appropriate officer and evidence of preparation and review should be retained.

##### ***Management Comment***

All journals are reviewed. New filing procedures and formal evidencing of review will be implemented.

### Finding six

#### Key Account Reconciliations

##### ***Recommendation***

The Shire should arrange for the above reconciliations to be prepared and reviewed by an independent officer. The review should be documented indicating date of review.

##### ***Management Comment***

Management has consciously made attempts to implement a new bank reconciliation module since July23 for the improvement of our reconciliations. The implementation process had taken time due to migration and balancing issues. By the time the new module had been implemented without any more issues, there were a backlog of reconciliations that had to be uploaded into the new system. This module will also include the investment reconciliations that will be commencing in the 2024/25 year. The System is now implemented and functional.

The payroll and creditor reconciliations were being reconciled for each month up to December 2023 until staff turnover had impacted on the continuance due to no handover to the new officer in the role and the disruption of key management at the time. This now has been corrected.

### Finding seven

#### Cancelled Receipts

##### ***Recommendation***

The Shire should introduce a formal process for an officer independent of the receipting function to review cancelled receipts.

##### ***Management Comment***

Formal review of cancelled receipts to be implemented. Currently informal, as part of end of day process.

### Finding eight

#### Amendments to Supplier Masterfile

##### ***Recommendation***

The Shire should generate a report on amendments to Suppliers Masterfile from the system and perform an independent review of the changes to Suppliers Masterfile regularly and evidence of review should be retained.

##### ***Management Comment***

The Supplier Masterfile audit check was not being done as handover was not ever done to the new officer at the time and the disruption of key management at the time (July23 - February24). Management will ensure full awareness of End of Month processes are upskilled to the new officer. Bank account numbers on invoices are currently being checked to payment list and account numbers are being randomly check in aba file. Audit report of changes will be implemented to the EOM process.

Staff will provide additional comment on the Findings and an update of actioning recommendations at the meeting.

## Consultation

OAG / Auditors

Aaron Wooldridge, Acting Chief Executive Officer

Peter Dittrich, Acting Deputy Chief Executive Officer (outgoing)

Brian Jones, Acting Deputy Chief Executive Officer

## Policy Implications

Nil

## Strategic Implications

### Strategic Community Plan

Community Priority:	Our Organisation
Objective:	We are recognised as a transparent, well governed, and effectively managed Local Government
Outcome:	5.3
Reference:	5.3.2

### Asset Management Plan

Nil

### Long Term Financial Plan

Nil

## Statutory Implications

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government, and the role of the Audit & Risk Committee in considering the results of those audits.

## Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Governance Management Framework; Governance Calendar
Action (Treatment)	Document Governance Framework
Risk Rating (after treatment)	Adequate

## Financial Implications

Nil

## Voting Requirements



Simple Majority



Absolute Majority

## Officer's Recommendation/Resolution - 7.2

**Moved:** Cr Hudson

**Seconded:** Cr Ward

**0988**

That, in accordance with the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. Receives the Auditor's Interim Audit Findings Report, as presented in Attachment 7.2B, from Macri Partners Chartered Accountants for the 2023/24 financial year;
2. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor's Interim Audit Management Report; and
3. Recommends to Council that it receives the Auditor's Interim Audit Findings Report, as presented in Attachment 7.2B, from Macri Partners Chartered Accountants for the 2023/24 Interim Audit.

**CARRIED 5/0**

For: Cr McMorran, Cr Trepp, Cr Hudson, Cr Ward, T Jones

*Please note: the Audit & Risk Committee does not have delegated authority to make decisions. All recommendations of the Audit & Risk Committee are presented to Council for ratification.*

8.	Questions from Members
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Ms T Jones

- Aged Care reporting needs to be included in the Risk Dashboard.
- A register of 'at risk' community members needs to be collated for emergency situations, and highlighted for those that have medical equipment that needs constant power. Must be included with emergency documentation for prompt assistance.
- LEMC drill/mock-up on handling extended power outage events – high risk to the community.
- Ambulances require a constant power supply to keep medical equipment functional. High risk issue during extended periods of power outages. Also to be included in the Risk Dashboard and LEMA review.

9.	Urgent Business Approved by the Person Presiding or by Decision
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10.	Date of the Next Meeting
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25 September 2024, commencing at 2pm.

11.	Closure
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The Chair thanked those in attendance and declared the Meeting closed at 2:44pm



# Shire of Dowerin

## Risk Dashboard Report - June 2024

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-24	CEO		
Update RAMM Annually	Jun-24	CEO		
Link Building Maintenance Schedule to AMP	Jun-24	DCEO		
Review Asset Management Plan	Completed	CEO & DCEO		
Review LTFP and Link to AMP	Completed	DCEO		
Review Fuel Stock Control System	Jun-24	CEO / DCEO / AWC		
Review Fuel Stock Control System	Completed	DCEO		
Implement New Fuel Stock Control System	Completed	CEO / DCEO / AWC		

Document Management Processes			Risk	Control
			Moderate	Adequate
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	DCEO		
Refurbishment of Archive Room to Improve Compliance	Completed	CEO		
Review Sharepoint System	Dec-24	DCEO		
Review Information Management Framework	Dec-24	DCEO		
Information Management Staff Training	Ongoing	DCEO		
Review Record Keeping Plan	Completed	DCEO		

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

Business Disruption			Risk	Control
			Moderate	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	Mar 24	CEO		
Review Business Continuity Plan	Aug 24	CEO		
Business Continuity Plan Drill to be Undertaken Annually	Dec 23	CEO & DCEO		
Develop IT Disaster Recovery Plan	Dec 22	DCEO		
Fire Breaks Inspected and Enforced Annually	Nov 24	DCEO		
Fire Fighting Equipment Maintained and Serviced Annually	Aug 24	CEO		
Wardens (Internal) - Training of New Wardens	Dec 24	CEO & DCEO		
Admin Generator Maintained and Serviced	Monthly	CEO		
Review Managing Emergencies in Shire Facilities	Complete Dec 23	CEO & DCEO		

Employment Practices			Risk	Control
			Moderate	Adequate
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	Implementing	CEO & DCEO		
Review Workforce Plan	Oct-24	CEO & DCEO		
Create Checklist for Human Resource Management Framework	Completed	CEO & DCEO		
Update Training Register & Develop 2023/2024 Training Program	To undertake 24/25 plan	CEO & DCEO		
Review Staff Induction Process	Completed	DCEO		
Conduct Annual Drivers License Checks	Annually in Apr	DCEO		
Conduct Annual Performance Reviews	Annually in Apr	CEO & DCEO		

Errors, Omissions & Delays			Risk	Control
			Moderate	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 & EGC		
Review and Document Organisations Controls and Systems	Ongoing	CEO & DCEO		
Centralise Checklists, Controls and Procedures	Dec-23	CEO & DCEO		
Review Customer Service Complaints & Request Process to include Snap Send Solve	Dec-23	DCEO		

Failure to fulfil Compliance Requirements (Statutory)			Risk	Control
			Moderate	Adequate
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	Completed Dec 23	CEO & EGC		
Continue Implementation of Training Program for Councillors and Staff	Ongoing	CEO, DCEO & EGC		
Review Councillor Induction Manual - Every 2 Years	Completed Oct 23	EGC		
Review Human Resource Management Framework	Dec-22	CEO & DCEO		
Review Information Management System	Completed 2023 - ongoing	DCEO		
End of Year Financial Audit - Prepare	Sep-24	DCEO		
Interim Audit Finding 30 June 2023 - Action of Findings	Progressing	DCEO		
Audit Finding 30 June 2024 - Action of Findings	Jun-24	DCEO		

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-23	CEO & DCEO		
Review Community Engagement Policy & Framework	Aug-23	CEO, DCEO & CDO		
Conduct Community Satisfaction Survey	Sep-24	CEO & CDO		
Review Process For Customer Response Requests	Dec-23	DCEO		
Review Customer Service Charter (every two years)	As Required	DCEO		
Review Customer Service Charter (every two years)	Sep-24	EGC		
Update Complaint Register (in accordance to Act)	As Required	DCEO		

External Theft & Fraud (Including Cyber)			Risk	Control
			Moderate	Adequate
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	Jun-24	CEO & DCEO		
Photographic Record of Minor Assets & Align With Minor Assets Register >\$5,000	Dec-23	DCEO		
Implement Quarterly Schedule For Changing Passwords	Ongoing	DCEO		
Review Security and Storage of Records	Completed	DCEO		
Document Financial Management System	Dec-23	DCEO		

Shire of Dowerin  
Risk Dashboard Report - June 2024

Management of Facilities / Venues / Events			Risk	Control
			Low	Adequate
Failure to effectively manage the day to day operations of facilities, venues and / or events.				
Actions	Due Date	Responsibility		
Develop Event Management Framework	Dec-23	CDO		
Develop Reserves Management Register	Completed	DCEO		
Create Inspection and Maintenance Schedules for Event Equipment	Oct-23	CDO		
Undertake Community Facilities Review	Aug-23	CEO & CDO		
Public Buildings Inspected Annually for Compliance	Nov-23	CEO		

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	DCEO		
Review IT Management Service Level Agreement	Jan-24	DCEO		
Document IT Infrastructure Replacement Program	Dec-24	DCEO		
Develop Secure Password Procedure	Dec-24	DCEO		
Develop Secure Password Procedure	Completed	DCEO		
Replacement of Phone System	Sep-21	DCEO		
Document IT System Framework & Services	Jun-21	DCEO		

Misconduct			Risk	Control
			Moderate	Adequate
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 & DCEO		
Centralise Checklists, Controls and Procedures	Jun-24	CEO & DCEO		
Review Fuel Stock Control and Process	Completed	DCEO		
Present Regulation 17 Review to Audit & Risk Committee - Every 3 Years	Feb-26	CEO		
Review Purchasing Policy & Procurement Process	Dec-24	DCEO		
Review Social Media Policy 1.12	Completed	EGC		
Review Code of Conduct (Councillor)	Jul-23	CEO & EGC		
Conduct Drivers Licence Check Annually	April Annually	CEO & DCEO		

Project / Change Management			Risk	Control
			Moderate	Adequate
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	Dec-23	DCEO		
Review Communication and Engagement Framework	Aug-23	CEO & CDO		

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 & DCEO		
Update Staff Training Register	Ongoing	CEO & DCEO		
Conduct Quarterly Workplace Inspections	Quarterly	CEO		
Safe Work Method Statements (SWMS) Library	Completed	CEO		
Assess Shire Building and Facility Safety and Security	Nov-23	CEO		
Develop Isolated Worker Management Procedure	Oct-22	CEO		
Re-Establish WSH Committee & Conduct Bi-Monthly Meetings	Monthly	CEO		
Review Managing Emergencies In Shire Facilities	Dec-23	CEO & DCEO		
Conduct Annual BCP and LEMC Drills	Dec-23	CEO		
Review Contractor Inductions and Register	Jun-22	CEO		

Supplier / Contract Management			Risk	Control
			Moderate	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	Dec-23	CEO & DCEO		
Develop Standardised Contracts	Ongoing	CEO & DCEO		
Document Financial Controls	Ongoing	DCEO		
Develop Appropriate Financial Reporting Tools	Ongoing	DCEO		
Develop Centralised Contract Management System	Ongoing	CEO & DCEO		

Asset Management PracticesJun-24
Risk Context
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.  Areas included in the scope are; -Inadequate design (not fit for purpose) -Ineffective usage (down time) -Outputs not meeting expectations -Inadequate maintenance activities. -Inadequate financial management and planning (capital renewal plan). <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	Jan-24	Effective
Road Asset Management Program (RAMM)	Preventative	Jul-22	Adequate
Fleet and Plant Maintenance Program	Preventative	Jan-24	Effective
Building Maintenance Program	Preventative	Jan-24	Effective
Asset Management Plan	Preventative	Sep-22	Adequate
Plant Replacement Program	Preventative	Jan-24	Effective
Sewerage Maintenance Plan & Program	Preventative	Oct-19	Inadequate
Road Strategy	Preventative	Jun-21	Adequate
Stock Control Systems (Fuel)	Preventative	Jul-23	Effective
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Revaluation of Road Assets	Jun-24	CEO
Revaluation of Sewerage System	Jun-25	CEO
Revaluation of Other Infrastructure	Jun-25	DCEO
Revaluation of Land & Buildings	Jun-23	DCEO
Update RAMM Annually	Jun-24	CEO
Link Building Maintenance Schedule to AMP	Jun-24	DCEO
Review Asset Management Plan	Completed	CEO & DCEO
Review LTFP and Link to AMP	Completed	DCEO
Review Fuel Stock Control System	Completed	CEO
Implement New Fuel Stock Control System	Completed	DCEO

Key Performance Indicators	Tolerance	Latest Result	Trend
AMP & LTFP	Reviewed Annually	Completed	Improving
Accidents and / or Damage to Property	<2 Per Quarter	7 for Quarter	Worsening
Annual Road Program Uploaded into RAMM	Annually in June	Being reviewed Jul24	Improving
10 Year Plant Program Updated	Annually in March		
Sewer Asset Management Plan Completed	Jun-24		
Residual Risk Rating			
Consequence Category	Risk Ratings		Rating
Financial	Consequence:		Moderate (3)
	Likelihood:		Possible (3)
	Overall Risk Ratings:		Moderate

Objective: Maintain assets at a suitable level from procurement to disposal.
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Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Partial	Partial	No	No	
CEO	Yes	Yes	Partial	Yes	No	
DCEO	Yes	Yes	Partial	Partial	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	No	No	No	No	No	
CEO	Yes	Yes	Yes	Yes	No	
DCEO	Yes	Yes	Yes	Yes	Partial	Risk of frudad is minimal

Original Due Date	Extension 1 Date	Extension 2 Date	Extension 3 Date	Comments / Current Status
				Revaluation completed 2020
				Revaluation completed June 2022
				Revaluation completed June 2022
				Revaluation completed June 2023
				Data updated in RAMMS; 22/23 program scheduled to upload in July
Dec-20	Apr-21	Jun-22	Jun-24	Rescheduled for June 2024 to be ready for 2024/25 year.
				Adopted September 2023
				Reviewed AMP & LTFP adopted

KPI / Action Data					
2024	2023	2022	2021	2020	Comments
		Completed			AMP & LTFP reviewed & adopted
		3	8	8	Rated quarterly
					KPI introduced July 2023 - rate in July each year
					KPI introduced July 2023 - rate in April each year
3					KPI introduced July 2023 - rate in July 2024

Additional / Final Comments
Reviewed by Management Team - Jun3 2024
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies

Business & Community Disruption

Jun-24

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).
This includes; -Lack of (or inadequate) emergency response / business continuity plans. -Lack of training for specific individuals or availability of appropriate emergency response. -Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident. -Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc <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	Oct 19	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	Mar 24	CEO
Review Business Continuity Plan	Aug 24	CEO
Business Continuity Plan Drill to be Undertaken Annually	Dec 23	CEO & DCEO
Develop IT Disaster Recovery Plan	Dec 22	DCEO
Fire Breaks Inspected and Enforced Annually	Nov 24	DCEO
Fire Fighting Equipment Maintained and Serviced Annually	Aug 24	CEO
Wardens (Internal) - Training of New Wardens	Dec 24	CEO & DCEO
Admin Generator Maintained and Serviced	Monthly	CEO
Review Managing Emergencies in Shire Facilities	Complete Dec 23	CEO & DCEO

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

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Service Interruption; Reputation; Financial	Consequence:	Moderate (3)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

Objective:To continue delivery of critical services at acceptable levels following a disruption
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Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO	Yes	Yes	Yes	Yes		Fraud not relevant

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			Working with Dept Comm and DFES to do exercise with DMFD scenario (update Jul 24)
			Reviewed August 2022; Next due August 2024
			Compeltd December 2022; Next due December 2023
Dec-20	Jun-21	Dec-22	Deferred until DCEO can review IT system & controls; IT provider to advise schedule
			Inspected November 2023, Next Due November 2024
			Inspections completed; Next inspection August 2024
			Needs to be completed due to staff turnover. Due Dec 24
			Inspections included in maintenance schedule
Jun-20	Dec-21	Jun-22	Deferred; Scheduled to complete December 2023 (consultant engaged)

KPI / Action Data			
2023	2022	2021	Comments
	1	1	Rate annually in December; 3 meetings held in 2022
	0	0	Rate annually in December
	1	Nil	Rate annually in December; Conducted June 2022 & March 2023
	1	2	Rate annually in December; Conducted December 2022
			KPI introduced July 2023 - next due July 2024
			KPI introduced July 2023
			KPI introduced July 2023 - current review underway

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies

Failure to fulfil Compliance Requirements and Regulatory) (Statutory Jun-24
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	Adequate
Information Manangement System	Preventative	Unknown	Adequate
Human Resource Management Framework	Preventative	Ongoing	Adequate
Access to Accurate & Current Legislation & Regulations	Preventative	Ongoing	Adequate
Governance Calendar	Preventative	Ongoing	Adequate
Council & Staff Inductions	Preventative	Ongoing	Adequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Document Governance Framework	Completed Dec 23	CEO & EGC
Continue Implementation of Training Program for Councillors and Staff	Ongoing	CEO, DCEO & EGC
Review Councillor Induction Manual - Every 2 Years	Completed Oct 23	EGC
Review Human Resource Management Framework	Dec-22	CEO & DCEO
Review Information Management System	Completed 2023 - ongoing	DCEO
End of Year Financial Audit - Prepare	Sep-24	DCEO
Interim Audit Finding 30 June 2023 - Action of Findings	Progressing	DCEO
Audit Finding 30 June 2024 - Action of Findings	Jun-24	DCEO

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
Goverance Structure Documented	Dec-24		
Information Management System Review Completed	Dec-24		
Human Resource Management Framework Documented	Dec-24		

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

Objective: 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	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Partial	Partial	Partial	Partial	No	
CEO; DCEO	Partial	Partial	Partial	Partial	No	
EGC	No	No	Yes	Yes	No	Documentation not required
EGC	Yes	Yes	Yes	Yes	No	Reviewed July 2024
CEO; DCEO	Yes	Yes	Yes	Yes	No	Reviewed Oct 2023

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-19	Jun-20	Jun-22	Completed, requires review by current A/CEO - finalised in December 23
			Progressing
			Completed Oct 2023
Ongoing	Feb-21	Jun-22	Progressing; Extended completion to December 2023 due to other priorities
Dec-20	Feb-21	Dec-22	Commenced; Expected to be finalised by September 2023
			Financials Year Ending 2022/23 completed
			Actions progressing. Interim Audit for 23/24 complete
			Fair value of land & buildings & infrastrcuutre assets to be assessed June 2023

KPI / Action Data			
2023	2022	2021	Comments
	Unqualified Audit	Unqualified Audit	Rated annually in December
			KPI introduced July 2023
Compliant	Compliant	Compliant	Completed February 2022; Rated annually in March
Compliant	Compliant	Not Rated	Reveiwed November 2022; Next due October 2025
Compliant	Compliant	Not Rated	Last reviewed September 2019; Due December 2022; Completed February 2023
			KPI introduced July 2023
			KPI introduced July 2023
			KPI introduced July 2023

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies

# Document Management Processes

Jun-24

Risk Context
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.
This includes: -Contact lists -Procedural documents, personnel files, complaints -Applications, proposals or documents -Contracts -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	Adequate
Governance Management Framework	Preventative	Ongoing	Adequate
Recordkeeping Plan	Preventative	Sep-22	Adequate
Overall Control Ratings:			Adequate

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

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:	Possible (3)
	Overall Risk Ratings:	Moderate

Objective: 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	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Partial	Yes	No	

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	Progressing; Extended completion to Dec 23 due to other priorities
Ongoing			Form part of Induction Process - will need updating to include PRIS framework
Jun-21	Dec-21	Jun-22	Completed

KPI / Action Data			
2023	2022	2021	Comments
			KPI revised July 2023
			KPI revised in July 2023; Rate annually in December
			KPI revised July 2023; Rate annually in December

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.



Employment Practices		Jun-24		
Risk Context				
Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers).				
This includes:				
-Not having appropriately qualified or experienced people in the right roles				
-Insufficient staff numbers to achieve objectives				
-Breaching employee regulations				
-Discrimination, harassment & bullying in the workplace				
-Poor employee wellbeing (causing stress)				
-Key person dependencies without effective succession planning in place				
-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		
Ineffective Human Resources policies, procedures and practices		Inconsistent application of policies		
Key Controls		Type	Last Reviewed	Rating
Workforce Plan		Preventative	May-19	Effective
Human Resource Management Framework		Preventative	May-19	Adequate
Overall Control Ratings:				Adequate

Actions (Treatments)		Due Date	Responsibility
Develop a Health and Wellbeing Program		Implementing	CEO & DCEO
Review Workforce Plan		Oct-24	CEO & DCEO
Create Checklist for Human Resource Management Framework		Completed	CEO & DCEO
Update Training Register & Develop 2023/2024 Training Program		To undertake 24/25 plan	CEO & DCEO
Review Staff Induction Process		Completed	DCEO
Conduct Annual Drivers License Checks		Annually in Apr	DCEO
Conduct Annual Performance Reviews		Annually in Apr	CEO & DCEO

Key Performance Indicators	Tolerance	Latest Result	Trend
Training Program (% Completed)	90% per annum	Not rated	
Absenteeism (% of Personal)	> 10 days per FTE	32%	
Absenteeism (% Unpaid Leave)	> 0 days per FTE	41%	
Employee Turnover (% Turnover Rate of Permanent Staff)	10%	Not rated	
Performance Reviews (% Completed)	100% per annum	100%	Constant
Annual Drivers Licenses (% Completed Checks)	100% per annum	100%	Constant
Workers Compensation Claims	< 1 per annum	1	Improving

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Compliance / Health / Reputational / Financial	Consequence:	Moderate (3)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

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; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Partial	Partial	Partial	Partial	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			Implementing 2023/24 Plan. 2024/25 plan must be finalised.
Apr-20	Mar-21	Jul-22	Review underway, deferred to allow new CEO input
Jun-20	Jun-21	Jun-22	Checklist is place; refining framework continues
			Live document in place
Mar-20	Sep-20	Jun-22	
			Conducted check during performance review process in April 2023
			Performance reviews conducted during April/May 2024

KPI / Action Data			
2023	2022	2021	Comments
	Not Rated	Not Rated	Control not in place to rate indicator
	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	
Reviewed by Management Team - June 2023	
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.	

Engagement Practices		Jun-24
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. For example; -Following up on any access & inclusion issues -Infrastructure Projects -Local planning initiatives -Strategic planning initiatives <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	Adequate
Communication & Engagement Policy	Preventative	Sep-21	Adequate
Complaint Handling Process	Preventative	Jun-21	Adequate
Community Satisfaction Survey	Detective	Sep-22	Adequate
Customer Service Charter	Preventative	Sep-22	Adequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Review Community Complaints, Feedback & Request Handling Process	Dec-23	CEO & DCEO
Review Community Engagement Policy & Framework	Aug-23	CEO, DCEO & CDO
Conduct Community Satisfaction Survey	Sep-24	CEO & CDO
Review Process For Customer Response Requests	Dec-23	DCEO
Review Customer Service Charter (every two years)	Sep-24	EGC
Update Complaint Register (in accordance to Act)	As Required	DCEO

Key Performance Indicators	Tolerance	Latest Result	Trend
Number Complaints from the Community Not Responded To	<3 per quarter	Not Rated	
Community Satisfaction Survey - Council Leadership within the Community	80% Satisfaction	70%	Worsening
Community Satisfaction Survey - How the community is consulted & informed about local issues	80% Satisfaction	56%	Worsening
Community Engagement Framework	Completed	Completed	Constant

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; CDO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; CDO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; CDO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; CDO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; CDO	Yes	Yes	Yes	Yes		Fraud not relevant

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Sep-19	Jun-20	Apr-22	Extended completion to December 2023 due to other priorities
			Review every 2 years; Due August 2023
			Completed Septmeber 2022; next due September 2024
Jun-22	Dec-23		Extended completion to December 2023 due to other priorities
			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	Rated annually in December; control to be identified to capture indicator
	70%	Not Rated	Rated biannually in December; Next due 2024
	56%	Not Rated	Rated biannually in December; Next due 2024
		Completed	Rate in December; Review due August 2023

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.



Environment ManagementJun-24
Risk Context
Inadequate prevention, identification, enforcement and management of environmental issues.  The scope includes; -Lack of adequate planning and management of coastal erosion issues. -Failure to identify and effectively manage contaminated sites (including groundwater usage). -Waste facilities (landfill / transfer stations). -Weed & mosquito / Vector control. -Ineffective management of water sources (reclaimed, potable) -Illegal dumping. -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	Adequate
Recycled Water Management Plan & Program	Preventative		Adequate
Contaminated Sites Register	Preventative	Jun-22	Adequate
Waste Management Plan & Program	Preventative		Not Rated
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Develop Waste Water Management Plan & Program	Jun-24	CEO
Develop Waste Management Plan & Program	Jun-24	CEO
Complete Audit of Sewage System	Jun-25	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: Effective management and protection of our environment
--

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	Yes	Yes	No	Requires updating. OCM Oct 24
CEO	Yes	Yes	Yes	Yes	No	In Draft
CEO	Yes	Yes	Yes	Yes	No	
CEO	No	No	No	No	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-20	Jun-22		Plan in draft
Dec-20	Jun-21	Jun-22	Deferred; not considered a priroity at present
Completed			
Completed			Completed June 2022; Next due June 2025
Ongoing			CEO to determine & identify any gaps
			Contractor engaged
Jun-21	Jun-22	Sep-22	Recycled Water Quality Management Plan draft submitted to DoH for comment

KPI / Action Data			
2023	2022	2021	Comments
	Submitted	Submitted	Completed as per statutory requirements; Next due October 2023
	200%	200%	Water sampling conducted monthly during irrigation season; rate in December
	Maintained	Maintained	Last reviewed June 2021; Review annaully in June
	Maintained	Maintained	Maintained

Additional / Final Comments
Reviewed by Management Team - June 2023

Errors, Omissions & Delays

Jun-24

Risk Context
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; -Incorrect planning, development, building, community safety and Emergency Management advice -Incorrect health or environmental advice -Inconsistent messages or responses from Customer Service Staff -Any advice that is not consistent with legislative requirements or local laws. -Human error -Inaccurate recording, maintenance, testing or reconciliation of data. -Inaccurate data being used for management decision-making and reporting. -Delays in service to customers <i>This excludes process failures caused by inadequate / incomplete procedural documentation - refer “Inadequate Document Management Processes”</i>

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	Adequate
Complaints Register	Preventative	Nov-19	Adequate
Complaints Process	Recovery	Nov-19	Adequate
Councillor Information Bulletin	Preventative	Nov-19	Adequate
Customer Service Charter	Preventative	Nov-19	Adequate
Delegations & Register	Preventative	Nov-19	Adequate
Electronic Records - Sharepoint	Recovery	Nov-19	Adequate
External Communications (website, news articles)	Preventative	Nov-19	Adequate
External Consultants (ie. legal)	Preventative	Nov-19	Adequate
Customer Service Request Procedure	Preventative	Nov-19	Adequate
File Note/Documentation	Preventative	Nov-19	Adequate
Internal Communications (staff newsletter, regular meetings)	Preventative	Nov-19	Adequate
Performance Reviews	Preventative	Nov-19	Adequate
Qualified Building, Health & Planning Officers	Preventative	Nov-19	Adequate
Segregation of Duties (financial control)	Preventative	Nov-19	Adequate
Staff Inductions	Preventative	Nov-19	Adequate
Staff Training (formal & on-the-job)	Preventative	Nov-19	Effective
Council Motions Register	Preventative	Nov-19	Adequate
Workforce Plan	Preventative	Nov-19	Adequate
Overall Control Ratings:			Adequate
Actions (Treatments)		Due Date	Responsibility
Review Employee Code of Conduct		Completed	CEO & EGC
Review and Document Organisations Controls and Systems		Ongoing	CEO & DCEO
Centralise Checklists, Controls and Procedures		Dec-23	CEO & DCEO
Review Customer Service Complaints & Request Process to include Snap Send Solve		Dec-23	DCEO

Key Performance Indicators	Tolerance	Latest Result	Trend
Legal Claims	0	0	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	

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Reputation / Compliance	Consequence:	Moderate (3)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

Objective: Minimal errors, omissions or delays in service delivery and advisory activities
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Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO; DCEO	Partial	Partial	Partial	Partial	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	Partial	
All Staff	Yes	Yes	Yes	Yes	No	
CEO; CDO	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
SMT	Yes	Yes	Yes	Yes	No	
CEO; CDO	Yes	Yes	Yes	Yes	No	
SMT	Yes	Yes	Yes	Yes	No	
CEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
SMT	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
EGC	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			July 2022 presented to all staff, next due July 2024
			Continuous improvement
Dec-20	Jun-21	Jun-22	Progressing as part of the review of SharePoint
Jun-22			Progressing as part of the review of SharePoint

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

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

External Theft & Fraud (Including Cyber)Jun-24
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	Adequate
Equipment Storage and Access Controls	Preventative	Unknown	Adequate
IT Security Framework (Passwords and Security Protocols)	Preventative	Sep-19	Adequate
Financial Management System	Preventative	Sep-19	Adequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Review Access Controls to Include Key Register	Jun-24	CEO & DCEO
Photographic Record of Minor Assets & Align With Minor Assets Register >\$5,000	Dec-23	DCEO
Implement Quarterly Schedule For Changing Passwords	Ongoing	DCEO
Review Security and Storage of Records	Completed	DCEO
Document Financial Management System	Dec-23	DCEO

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%	100%	Constant

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Financial / Property	Consequence:	Minor (2)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

Objective: To prevent a loss of funds, assets, data or unauthorised access by external parties
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Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Partial	Partial	Partial	No	Partial	
CEO	Partial	Partial	Partial	No	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-19	Jun-20	Dec-21	Progress stalled, no due date set
Jun-20			Progressing
			Secure password policy in place; reset passwords every 90 days
			Last reviewed August 2022; next due August 2023
Oct-21	Dec-22	Dec-23	Commenced, expected to finalise in December 2023

KPI / Action Data			
2023	2022	2021	Comments
0	0	0	Rate annually in June
0	0	0	Rate annually in June
100%	100%	100%	Rate annually in June

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

Management of Facilities / Venues / Events

Jun-24

Risk Context

Failure to effectively manage the day to day operations of facilities, venues and / or events.  
This includes;  
-Inadequate procedures in place to manage quality or availability.  
-Poor crowd control  
-Ineffective signage  
-Booking issues  
-Stressful interactions with hirers / users (financial issues or not adhering to rules of use of facility)  
-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	Adequate
Building Maintenance Program	Preventative	May-19	Adequate
Facility / Venue Booking System	Preventative	May-19	Adequate
Reserves Management System	Preventative	May-19	Adequate
Asset Management Plan	Preventative	May-19	Adequate
Statutory Public Building Compliance Program	Preventative	Nov-21	Adequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Develop Event Management Framework	Dec-23	CDO
Develop Reserves Management Register	Completed	DCEO
Create Inspection and Maintenance Schedules for Event Equipment	Oct-23	CDO
Undertake Community Facilities Review	Aug-23	CEO & CDO
Public Buildings Inspected Annually for Compliance	Nov-23	CEO
Develop Wheatbelt Heritage Rail Management Plan	Jun-23	CEO

Key Performance Indicators	Tolerance	Latest Result	Trend
Number of Injuries / Incidents at Events	0	0	Constant
Number of Injuries / Incidents at Facilities	0	0	Constant
Customer Satisfaction Survey - Facilities	<65%	83%	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:	Unlikely (2)
	Overall Risk Ratings:	Low

Objective:

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	
CEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	No	No	No	
CEO; DCEO	Partial	Partial	Partial	No	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Mar-20	Jun-20	Jun-22	Event Management Plan in place, yet to complete framework; extend to Dec 2023
			Completed
Dec-19	Mar-20	Jun-22	Extend to October 2023 due to other priorities
Jun-20	Feb-21	Jun-22	Near completion
Dec-20	Nov-21	Apr-22	Inspections completed November 2022: Next due Novemebr 2023
			Not commenced

KPI / Action Data			
2023	2022	2021	Comments
0	0	0	Rate annually in June
0	0	0	Rate annually in June
83%	83%	Not Rated	Rated every 2 years; Due Setpember 2024
	Compliant	Not Rated	Rated every 2 years; Due Setpember 2024
	Maintained	Maintained	Rate annually in December 2023

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

IT or Communication Systems and Infrastructure

Jun-24

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: -Hardware or software -Networks -Failures of IT Vendors This also includes where poor governance results in the breakdown of IT maintenance such as; -Configuration management -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		Not Rated
IT System Access Framework	Preventative		Adequate
Secure Password Procedure	Preventative		Adequate
Advanced Email Protection	Preventative	Aug-20	Effective
Overall Control Ratings:			Adequate

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

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:	Likely (4)
	Overall Risk Ratings:	Moderate

Objective: Stability and performance of information technology and communication systems
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Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; DCEO	Yes	Yes	Yes	Yes		Fraud not relevant
CEO; DCEO	Yes	Yes	Yes	Yes		Due June 2021
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
DCEO	Yes	Yes	Yes	Yes	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-20	Jun-21	Dec-22	Linked with IT Framework & Services
			Provision of Managed Information Services expires in 2024
Mar-20	Dec-20	Jun-22	Linked with IT Framework & Services
			Procedure implemented
Sep-21	Completed		VOIP system installed
Mar-21	Jun-21	Dec-22	Deferred unitl December 2023

KPI / Action Data			
2023	2022	2021	Comments
0	0	0	Rate annually in June
	Not rated	Completed	Rating based on completion
	Not rated	Not rated	Rating based on completion
Maintained	Maintained	Maintained	System remains in place
Not rated	Not rated	Not rated	Rating based on completion
Maintained	Maintained	Completed	Rating based on completion

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

Misconduct

Jun-24

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.*

Objective:

Compliance with our Code of Conduct

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	Feb-19	Adequate
Staff Inductions	Preventative	Aug-20	Adequate
External Audits	Preventative	May-20	Adequate
Annual Drivers Licence Checks	Preventative	Feb-20	Adequate
Social Media Policy	Preventative	Jul-24	Adequate
Segregation of Duties (Financial)	Preventative	Jul-20	Adequate
Financial Management Policy	Preventative	May-20	Adequate
Financial Authorisation Policy	Preventative	May-20	Adequate
Delegation Control - Synergy	Preventative	Jul-20	Adequate
Financial Interests Returns Declarations	Preventative	Ongoing	Adequate
Primary and Annual Returns Process	Preventative	Aug-20	Adequate
Procurement Delegation Control - Synergy	Preventative	Ongoing	Adequate
Petty Cash Policy	Preventative	May-20	Adequate
Corporate Credit Card Policy	Preventative	Apr-21	Adequate
Delegated Authority for Procurement	Preventative	Jul-24	Adequate
Elected Member Training Plan	Preventative	Ongoing	Adequate
Audit & Risk Committee Terms of Reference	Preventative	Nov-19	Adequate
IT Security Access Register (Profiles & Passwords)	Preventative	90 Days	Adequate
Purchasing Policy & Procurement Process	Preventative	Jul-20	Adequate

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	Yes	Yes	Yes	Yes	Partial	
CEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	Policy updated June 24



Tender Procurement Process	Preventative	Unknown	<i>Adequate</i>
Financial Management Systems Review	Preventative	Sep-19	<i>Adequate</i>
Regulation 17 Review	Preventative	Dec-19	<i>Adequate</i>
Related Parties Discloures Policy	Preventative	Jan-19	<i>Adequate</i>
Council Member Communication & Use of Social Media Policy	Preventative	Jul-24	<i>Adequate</i>
Code of Conduct	Preventative	Feb-21	<i>Adequate</i>
<i>Overall Control Ratings:</i>			<i>Adequate</i>

Actions (Treatments)	Due Date	Responsibility
Review and Document Organisations Controls and Systems	Ongoing	CEO & DCEO
Centralise Checklists, Controls and Procedures	Jun-24	CEO & DCEO
Review Fuel Stock Control and Process	Completed	DCEO
Present Regulation 17 Review to Audit & Risk Committee - Every 3 Years	Feb-26	CEO
Review Purchasing Policy & Procurement Process	Dec-24	DCEO
Review Social Media Policy 1.12	Completed	EGC
Review Code of Conduct (Councillor)	Jul-23	CEO & EGC
Prepare Credit Card Procedure	Completed	DCEO
Conduct Drivers Licence Check Annually	April Annually	CEO & DCEO

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

Residual Risk Rating		
<i>Consequence Category</i>	<i>Risk Ratings</i>	<i>Rating</i>
Reputation / Finance	<i>Consequence:</i>	<i>Moderate (3)</i>
	<i>Likelihood:</i>	<i>Possible (3)</i>
	<i>Overall Risk Ratings:</i>	<i>Moderate</i>

CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	Policy scheduled for review Aug 24
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Dec-20	Ongoing		Progressing
Dec-20	Jun-21	Jun-22	Underway as part of SharePoint review
May-20	Apr-21		Processed reviewed & procedures implemented for fuel & materials
			Completed February 2026; Next due February 2026
Mar-20	Apr-23	Jun-23	Scheduled to compelte end June 2023; progressing
Oct-19	Completed		Reviewed July 24
			Review scheduled for July 2023
Sep-21	Completed		Credit Card authorisation forms and agreements in place
			Last checked April 23; Next check April 2024

KPI / Action Data			
2023	2022	2021	Comments
	<i>Unqualified</i>	<i>Unqualified</i>	Rate annually in December
	<i>0</i>	<i>35</i>	Rate annually in December
	<i>1</i>	<i>4</i>	Rate annually in December
	<i>0</i>	<i>0</i>	Rate annually in December
	<i>0</i>	<i>0</i>	Rate annually in December
	<i>Unable to Rate</i>	<i>Unable to Rate</i>	Rate annually in December; Control to rate indicator yet to be identified

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

Project / Change Management

Mar-24

Risk Context
Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes.
<div>This includes:</div> <div>-Inadequate change management framework to manage and monitor change activities.</div> <div>-Inadequate understanding of the impact of project change on the business.</div> <div>-Failures in the transition of projects into standard operations.</div> <div>-Failure to implement new systems</div> <div>-Inadequate handover process</div> <div><i>This does not include new plant &amp; equipment purchases. Refer "Inadequate Asset Sustainability Practices"</i></div>

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		<i>Not Rated</i>
Communication and Engagement Framework	Preventative		<i>Adequate</i>
Risk Management Framework	Detective	Oct-19	<i>Adequate</i>
Finanical Management Framework	Preventative	Mar-17	<i>Adequate</i>
Overall Control Ratings:			<i>Adequate</i>

Actions (Treatments)	Due Date	Responsibility
Develop Project Management Methodology and Framework	Dec-23	DCEO
Review Communication and Engagement Framework	Aug-23	CEO & CDO

Key Performance Indicators	Tolerance	Latest Result	Trend
Minimisation of Project Variations	<90%	Not rated	
Achievement of Project Deadlines / Milestones	<90%	Not rated	
Community Engagement Framework Review (Every 2 Years)	Completed	Not rated	

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Financial / Reputational / Health	Consequence:	Moderate (3)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

<div>Objective:</div> <div>Adequate analysis, design, delivery and reporting of projects</div>
--

Control Assurance						
Control Owner	Control Documented	Completed	Accuracy	Timeliness	Fraud	Comments
CEO	No	No	No	No	Partial	
CEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
Oct-19	Dec-20	Dec-21	Project managaement templates in place; process yet to be documented
Mar-22			Due to review in August 2023

KPI / Action Data			
2023	2022	2021	Comments
	Unable to Rate	Unable to Rate	Rate annually in December; Controls to rate indicator to be identified
	Unable to Rate	Unable to Rate	Rate annually in December; Controls to rate indicator to be identified
	Not Rated	Completed	Rate upon completion; Due August 2023

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.



Safety and Security Practices

Mar-24

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	Adequate
OSH Management Framework	Preventative	May-17	Adequate
Human Resource Manangement Framework	Preventative	May-19	Adequate
Governance Management Framework	Preventative	Ongoing	Adequate
Managing Emergencies In Shire Facilities	Preventative	Dec-16	Adequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Review Hazard Register	Annually	CEO & DCEO
Update Staff Training Register	Ongoing	CEO & DCEO
Conduct Quarterly Workplace Inspections	Quarterly	CEO
Safe Work Method Statements (SWMS) Library	Completed	CEO
Assess Shire Building and Facility Safety and Security	Nov-23	CEO
Develop Isolated Worker Management Procedure	Oct-22	CEO
Re-Establish WSH Committee & Conduct Bi-Monthly Meetings	Monthly	CEO
Review Managing Emergencies In Shire Facilities	Dec-23	CEO & DCEO
Conduct Annual BCP and LEMC Drills	Dec-23	CEO
Review Contractor Inductions and Register	Jun-22	CEO

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		Constant
Near Misses Per Quarter	Nil	Nil	Improving
Workers Compensation Claims Per Quarter	Nil	1	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	Yes	Yes	No	No	Partial	
CEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Partial	Partial	Partial	Partial	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			Register updated as required
			Inspections schedule prepared
May-22	Jun-22		SMWS in place for all plant
			Completed November 2022; Next due November 2023
			Policy signed off; yet to prepare procedure
			Bi-Monthly meetings conducted
Dec-21	Jun-22	Mar-23	Deferred; Scheduled to complete December 2023; contractor engaged
			LEMC drill completed, next due 2023; BCP drill due Dec 2022, next due Dec 2023
			Review completed; contractor inductions conducted as required

KPI / Action Data			
2023	2022	2021	Comments
	Not Rated	Unable to Rate	Rated annually in December; Control to be identified to rate indicator
	Not Rated	Unable to Rate	Rated annually in December; Control to be identified to rate indicator
	Note Rated	Unable to Rate	Rated annually in December; Control to be identified to rate indicator
	0	4	Rated annually in December
	1	2	2 overall for 2021/22 (nil for quarter); Rated annually in December
	Not Rated	74%	Safety Audit completed May 2021

Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

Nil

Supplier / Contract Management

Mar-24

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
Annual Budget	Preventative	Mar-21	Adequate
Financial Management Framework	Preventative	Progressing	Adequate
Access to Independent Advice (WALGA/Lawyers) & Peer Review	Preventative	Ongoing	Adequate
Overall Control Ratings:			Adequate

Actions (Treatments)	Due Date	Responsibility
Review Purchasing Policy	Dec-23	CEO & DCEO
Develop Standardised Contracts	Ongoing	CEO & DCEO
Document Financial Controls	Ongoing	DCEO
Develop Appropriate Financial Reporting Tools	Ongoing	DCEO
Develop Centralised Contract Management System	Ongoing	CEO & DCEO

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

Residual Risk Rating		
Consequence Category	Risk Ratings	Rating
Service Interruption / Financial	Consequence:	Moderate (3)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

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; DCEO	Yes	Yes	Yes	Yes	No	
CEO; DCEO	Yes	Yes	Yes	Yes	Partial	Risk of frudad is minimal.
CEO; DCEO	Yes	Yes	Yes	Yes	No	

Original Due Date	Extension 1 Date	Extension 2 Date	Comments / Current Status
			Bi-Annual Review due September 2023
			Standardised MOUs; Service Level Agreements; Tenancy Agreements; Contracts
			Controls in place; constantly reviewing for improvemert
			Continuous training to utilise all tools
			Investigating options whilst reviewing SharePoint

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

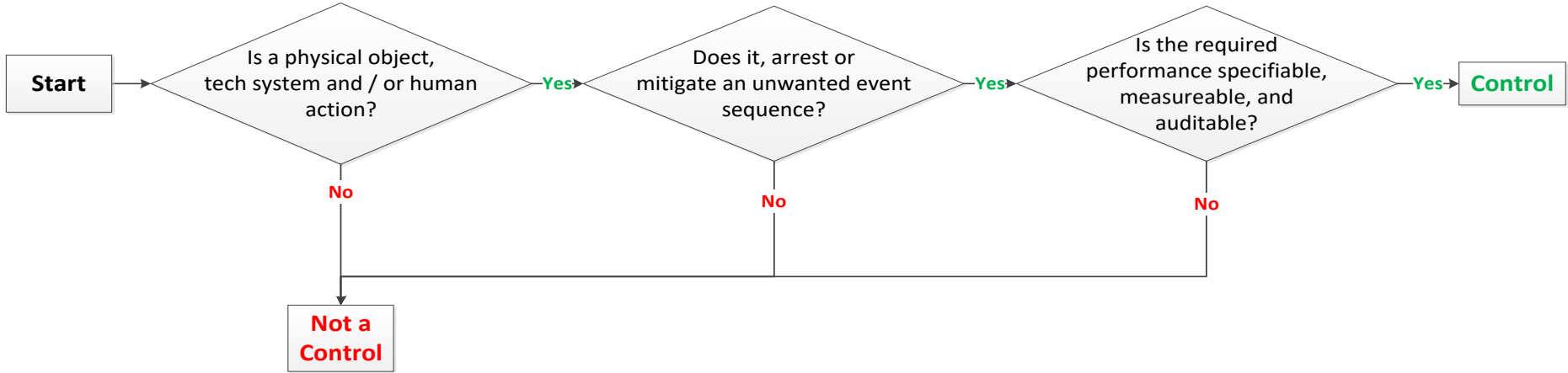
Additional / Final Comments
Reviewed by Management Team - June 2023
Frameworks - the overarching structure to include adopted policies, documented controls, plans and strategies.

Measures of Consequence									
RATING	PEOPLE	INTERRUPTION TO SERVICE	REPUTATION	COMPLIANCE	PROPERTY	NATURAL ENVIRONMENT	FINANCIAL IMPACT	PROJECT	
			(Social / Community)		(Plant, Equip, Buildings)			Time	Budget
Insignificant (1)	Near-Miss	No material service interruption Less than 1 hour	Unsubstantiated, localised low impact on community trust.	No noticeable regulatory or statutory impact	Inconsequential damage.	Contained, reversible impact	Less than \$5,000	Exceeds deadline by 5% of project	Exceeds project budget by 5%
Minor (2)	First Aid Treatment	Short term temporary interruption –	Substantiated, localised impact on community trust or	Some temporary non compliances	Localised damage rectified by	Contained, reversible impact	\$5,001 - \$50,000	Exceeds deadline by 10% of project	Exceeds project budget by 10%
Moderate (3)	Medical treatment / Lost time injury <30 Days	Medium term temporary interruption –	Substantiated, public embarrassment.	Short term non-compliance but with significant	Localised damage requiring	Contained, reversible impact	\$50,001 - \$200,000	Exceeds deadline by 15% of project	Exceeds project budget by 15%
Major (4)	Lost time injury >30 Days / temporary disability	Prolonged interruption of services – additional	Substantiated, public embarrassment.	Non-compliance results in termination of	Significant damage requiring	Uncontained, reversible impact	\$200,001 - \$500,000	Exceeds deadline by 20% of project	Exceeds project budget by 20%
Extreme (5)	Fatality, permanent disability	Indeterminate prolonged interruption of	Substantiated, public embarrassment.	Non-compliance results in litigation, criminal charges or	Extensive damage requiring	Uncontained, irreversible impact	More than \$500,000	Exceeds deadline by 25% of project	Exceeds project budget by 25%

Measures of Likelihood			Risk Matrix					
Rating	Description	Frequency		Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
Almost Certain (5)	The event is expected to occur in most circumstances	More than once per year	Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	The event will probably occur in most circumstances	At least once per year	Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	The event should occur at some time	At least once in 3 years	Possible (3)	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely (2)	The event could occur at some time	At least once in 10 years	Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	The event may only occur in exceptional circumstances	Less than once in 15 years	Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

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

Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is <u>little</u> scope for improvement.	Processes (Controls) operating as intended and aligned to Policies / Procedures.  Subject to ongoing monitoring.  Reviewed and tested regularly.
Adequate	There is <u>some</u> scope for improvement.	Processes (Controls) generally operating as intended, however inadequacies exist.  Nil or limited monitoring.  Reviewed and tested, but not regularly.
Inadequate	There is a <u>need</u> for improvement or action.	Processes (Controls) not operating as intended.  Processes (Controls) do not exist, or are not being complied with.  Have not been reviewed or tested for some time.



Lagging Indicator	Indicators relating to a result or outcome. Lag means the indicator will change after something happens. The indicator measures the results of an action. Looks back as to whether the intended result was achieved)
Leading Indicator	Indicators measures an input that leads to a result. Often related to something you can influence. How to produce desired results. Looks forward at future outcomes.

## Risk Register - Updated March 2024

Theme	Key Control	Rating	KPI	Comment
Asset Management Practices	Sewerage Maintenance Plan & Program	Indequate		Scheduled to complete December 2023
Asset Management Practices	KPI - Accidents/Damage to Property	7	<2 Per Quarter	Worsening
Engagement	Community Satisfaction Survey - Council leadership in the community		70%	Worsening
Engagement	Community Satisfaction Survey - How the community is consulted & informed about local		56%	Worsening
Environment Management	Sewerage Maintenance Plan & Program	Inadequate		Scheduled to complete December 2023
Environment Management	Waste Management Plan	Not Rated		Scheduled for December 2023
Management of Facilities/Venues/Events	Event Management Framework	Not Rated		Plan in place; overall framework to be completed
IT or Communication Systems & Infrastructure	IT Disaster Recovery Plan	Not Rated		
Project/Change Management	Project Management Methodology & Framework	Not Rated		Templates in place; procedures to be developed



Our Ref: 8298

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469 Wellington Street, Perth

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President  
Shire of Dowerin  
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Dear Mr Trepp

**ANNUAL FINANCIAL REPORT  
INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2024**

We have completed the interim audit for the year ending 30 June 2024. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to primarily evaluate your financial control environment, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

**Management control issues**

We would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management.

An audit is not designed to identify all internal control deficiencies that may require management attention. It is possible that irregularities and deficiencies may have occurred and not been identified as a result of our audit.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the CEO. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7542 if you would like to discuss these matters further.

Yours faithfully

Liang Wong  
Assistant Director  
Financial Audit  
26 June 2024

Attach

## SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

## FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

INDEX OF FINDINGS	Potential impact on audit opinion	RATING			Prior year finding
		Significant	Moderate	Minor	
1. Journal Entries	No		✓		✓
2. Key Account Reconciliations	No		✓		✓
3. Outdated Policies	No		✓		NA
4. Cancelled Receipts	No		✓		✓
5. Amendments to Supplier Masterfile	No		✓		✓
6. Purchasing Policy	No		✓		NA
7. Purchase Orders are Dated after Invoice Dates	No		✓		NA
8. Long outstanding Purchase Orders	No			✓	NA

## KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

**SHIRE OF DOWERIN**

**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**1. Journal Entries**

**Finding**

We were unable to ascertain if the approver of the journal entry was independent of the preparer in respect of 1 transaction out of a total of 14 samples tested due to inadequate documentation provided to us.

This finding was reported in 2023.

**Rating: Moderate**

**Implication**

In the absence of appropriate documentary evidence to indicate that the approver of the journal is independent of the preparer, it is difficult to establish the accuracy and the authenticity of the journal entry.

**Recommendation**

All general journals should be independently reviewed and authorised by an appropriate officer and evidence of preparation and review should be retained.

**Management Comment**

*All journals are reviewed. New filing procedures and formal evidencing of review will be implemented.*

**Responsible Person: ACEO**

**Completion Date: 30 June 2024**



**SHIRE OF DOWERIN****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****2. Key Account Reconciliations****Finding**

We performed a review of key accounts reconciliations during our interim audit and noted the following issues:

- Significant delays in preparing and reviewing monthly bank reconciliations during the first 7 months of the financial year.
- Monthly investment reconciliations were not dated by the preparer and there was no evidence of an independent review.
- Monthly creditor reconciliations have not been prepared during the financial year.
- Monthly payroll reconciliations have not been prepared since December 2023. The monthly reconciliations for the months of August to October 2023 were not properly reconciled and there was no evidence of an independent review and the November 2023 reconciliation was not reviewed.

This finding was reported in 2023.

**Rating: Moderate**

**Implication**

Frauds, errors or omissions may not be detected in a timely manner if the reconciliations are not prepared and reviewed by an officer independent of the preparer in a timely manner. This could also lead to misstatements in the financial statements.

**Recommendation**

The Shire should arrange for the above reconciliations to be prepared and reviewed by an independent officer. The review should be documented indicating date of review.

**Management Comment**

*Management has consciously made attempts to implement a new bank reconciliation module since July23 for the improvement of our reconciliations The implementation process had taken time due to migration and balancing issues. By the time the new module had been implemented without any more issues, there were a backlog of reconciliations that had to be uploaded into the new system. This module will also include the investment reconciliations that will be commencing in the 2024/25 year. The System is now implemented and functional.*

*The payroll and creditor reconciliations were being reconciled for each month up to December 2023 until staff turnover had impacted on the continuance due to no handover to the new officer in the role and the disruption of key management at the time. This now has been corrected.*

**Responsible Person: DCEO**

**Completion Date: Completed**

**SHIRE OF DOWERIN**

**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**3. Outdated Policies**

**Finding**

We noted that the Shire's Investments Policy, Social Media and Staff Uniform Policies and Credit Card Policy have not been reviewed and updated since May 2020, April 2020 and April 2021 respectively.

**Rating: Moderate**

**Implication**

Lack of up-to-date policies may result in the management not making decisions that are in the best interest of the Shire and to comply with latest regulations and/or best practice.

**Recommendation**

The Shire should develop a policy on Policy Review frequency and update its policies periodically in order to ensure their currency and relevance.

**Management Comment**

*Policies are reviewed annually. All policies listed in this finding will be reviewed within the next 12 months.*

**Responsible Person: ACEO**

**Completion Date: 30 June 2025**

**SHIRE OF DOWERIN**

**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**4. Cancelled Receipts**

**Finding**

We noted that the Shire currently does not have a formal process to review and approve cancelled receipts by an officer independent of the receipting function.

This finding was reported in 2023.

**Rating: Moderate**

**Implication**

Errors and/or frauds in the receipting function may not be detected in the absence of a review by an independent officer.

**Recommendation**

The Shire should introduce a formal process for an officer independent of the receipting function to review cancelled receipts.

**Management Comment**

*Formal review of cancelled receipts to be implemented. Currently informal, as part of end of day process.*

**Responsible Person: DCEO**

**Completion Date: 31 July 2024**

**SHIRE OF DOWERIN**

**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**5. Amendments to Supplier Masterfile**

**Finding**

There was no evidence to demonstrate that amendments to Supplier Masterfile are reviewed by an officer independent of the officer making the amendments.

This finding was reported in 2023.

**Rating: Moderate**

**Implication**

In the absence of an independent review, there is an increased risk that unauthorised changes may be made resulting in errors or funds being inappropriately used.

**Recommendation**

The Shire should generate a report on amendments to Suppliers Masterfile from the system and perform an independent review of the changes to Suppliers Masterfile regularly and evidence of review should be retained.

**Management Comment**

*The Supplier Masterfile audit check were not being done as handover was not ever done to the new officer at the time and the disruption of key management at the time (July23 - February24). Management will ensure full awareness of End of Month processes are upskilled to the new officer. Bank account numbers on invoices are currently being checked to payment list and account numbers are being randomly check in aba file. Audit report of changes will be implemented to the EOM process.*

**Responsible Person: DCEO**

**Completion Date: 31 July 2024**

**SHIRE OF DOWERIN**

**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**6. Purchasing Policy**

**Finding**

The Shire's current purchasing policy permits purchases up to a value of \$20,000 based on either two verbal or written quotations from suitable suppliers except when purchasing from WALGA Preferred Supplier Agreement (PSA), Common User Agreement (CUA) or other quotation exempt agreement. As per management, verbal instructions have been given to the staff involved in procurement of goods and services to document the verbal quotations received and the basis of the selection of the successful supplier.

**Rating: Moderate**

**Implication**

In the absence of written instructions, staff may not carry out the instructions to follow the quotation requirements of the purchasing policy and thereby not obtaining value for money.

**Recommendation**

The Shire should formalise and document the management instructions on procedures in obtaining verbal quotations.

**Management Comment**

*Policy recently reviewed and staff training completed.*

**Responsible Person: DCEO**

**Completion Date: Completed**

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

**7. Purchase Orders dated after Invoice Dates**

**Finding**

During our sample testing of payments for purchases of goods and services, we identified 4 instances out of a sample of 23 payment transactions, where the authorised purchase orders were dated after the dates of the corresponding supplier invoices.

**Rating: Moderate**

**Implication**

There was no evidence that the ordering of goods/services had occurred after obtaining approval from an appropriate officer. Disputes may arise with suppliers if goods ordered verbally are not in agreement with the requirements of the Shire.

**Recommendation**

Purchase orders should be authorised for all applicable goods and services prior to placing orders.

**Management Comment**

*Management have discussed with relevant staff and provided additional training as a refresher.*

**Responsible Person: DCEO**

**Completion Date: Completed**

**SHIRE OF DOWERIN**

**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

**8. Long Outstanding Purchase Orders**

**Finding**

Our review of outstanding purchase orders revealed a few purchase orders outstanding for more than a year. Our discussions with the management revealed that while some purchase orders were still valid, other outstanding purchase orders may have either been completed or not required and may require to be purged from the system.

**Rating: Minor**

**Implication**

Errors and frauds may occur if completed or unwanted open purchase orders are allowed to remain in the system.

**Recommendation**

Management should review the outstanding purchase orders periodically and purge unwanted and fulfilled purchase orders from the system.

**Management Comment**

*Outstanding orders are being reviewed quarterly.*

**Responsible Person: DCEO**

**Completion Date: Completed**

SHIRE OF DOWERIN  
List of Payments for Period Ending  
31st July 2024

Last EFT No:		12406		
<u>Chq/EFT</u>	<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Amount</u>
EFT12407		Cancelled		
EFT12408	04/07/2024	Freestyle Now - <b>FULLY FUNDED</b>	Supply ramps & skatepark coaching 04/05/24	\$ 2,640.00
EFT12409	04/07/2024	Lo-Go Appointments	Supply DCEO WE 29/06/2024	\$ 4,567.87
EFT12410	04/07/2024	Mable Technologies - <b>FULLY FUNDED</b>	HCPL3 - provision of support worker	\$ 906.78
EFT12411	04/07/2024	Samantha Di Candilo	Contract Ranger Services 25/06, 27/06 & 28/06/2024	\$ 864.98
EFT12412	05/07/2024	Avon Waste	Domestic rubbish collection 18/06/24	\$ 2,831.94
EFT12413	05/07/2024	Ampac Debt Recovery WA Pty Ltd	Debt collection June 24	\$ 2,068.00
EFT12414	05/07/2024	BriJarCass Security Pty Ltd	Contract cleaning of Shire Buildings 10/06/24 - 23/06/24	\$ 2,409.00
EFT12415	05/07/2024	Home Chef - <b>FULLY FUNDED</b>	HCPL4 - Supply meals	\$ 229.24
EFT12416	05/07/2024	Lo-Go Appointments	Supply DCEO WE 22/06/24	\$ 3,809.28
EFT12417	05/07/2024	Lite n' Easy - <b>FULLY FUNDED</b>	HCPL3- Purchase of Lite n' Easy meals for 4 HACC Clients	\$ 893.99
EFT12418	05/07/2024	Marketforce	CEO recruitment advertisement	\$ 1,003.24
EFT12419	05/07/2024	Northam Betta Home Living - <b>FULLY FUNDED</b>	HCP3 - Purchase & supply of a stick vacuum to enable the client to be independent with the lighter cleaning tasks.	\$ 994.00
EFT12420	05/07/2024	Rural Infrastructure Services	Supply consultant services as per schedule of rates to assist with Blackspot project planning BS183	\$ 990.00
EFT12421	05/07/2024	Wallis Computer Solutions	Server Upgrade - Replacement Hardware, Migration, Licenses, Users and Onsite Costs	\$ 48,645.91
EFT12422	05/07/2024	Dialplan	Fixed wireless internet SSA, 19 Cottrell Street & 4 O'Loghlen	\$ 267.00
EFT12423	05/07/2024	Holberton Earthmoving	Supply civil machinery as per tender 2023-01 for shoulder grading on Dowerin Meckering Road	\$ 18,898.00
EFT12424	05/07/2024	Linkwest Inc	Linkwest CRC Membership	\$ 2,979.00
EFT12425	05/07/2024	5Rivers Plumbing & Gas	Replace faulty hot water system at 1/13 Stacy St	\$ 1,815.42
EFT12426	05/07/2024	Wallis Computer Solutions	Equipment Rental Finance #2	\$ 1,001.00
EFT12427	09/07/2024	Paula Preen - <b>FULLY FUNDED</b>	HCP - Provision of In Home Services	\$ 3,060.00
EFT12428	10/07/2024	Courtney's Cleaning - <b>FULLY FUNDED</b>	Respite care over 5 days	\$ 1,190.00
EFT12429	10/07/2024	BriJarCass Security Pty Ltd- <b>FULLY FUNDED</b>	HCP3 - Contractor services provided on behalf of DHC	\$ 286.00
EFT12430	10/07/2024	Marda Property Care - <b>FULLY FUNDED</b>	Client Assistance for 5 x HACC	\$ 2,964.50
EFT12431	10/07/2024	SNAP Midland	Supply 24/25 Tip Passes and Trifold brochure as per quote F069-16319	\$ 760.00
EFT12432	12/07/2024	Boekeman Machinery	Carry out 20,000km service on D0 Prado	\$ 598.24
EFT12433	12/07/2024	BOC Limited	Gas container rental 29/05/24-27/06/24	\$ 31.70
EFT12434	12/07/2024	Dowerin Tyre & Exhaust	Tyre repair on Zero Turn mower	\$ 80.50
EFT12435	12/07/2024	Dowerin & Districts Farmshed	Supply 3 X Alemlube air hose reels as per quote	\$ 690.00
EFT12436	12/07/2024	Home Chef- <b>FULLY FUNDED</b>	HCP4C - Supply meals	\$ 134.86
EFT12437	12/07/2024	Intelife Group	Supply Services as per quote for road side vegetation mulching and pruning with 23t Excavator on various roads within the Shire of Dowerin.	\$ 24,156.00
EFT12438	12/07/2024	Miracle Recreation Equipment - <b>FULLY FUNDED</b>	Shelters - Skate Park Upgrade	\$ 550.00
EFT12439	12/07/2024	Northam Betta Home Living - <b>FULLY FUNDED</b>	HCP4C- Supply and deliver stove.	\$ 1,169.00
EFT12440	12/07/2024	Petchell Mechanical	Supply M18GG-201B grease gun kit	\$ 998.80



<u>Chq/EFT</u>	<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Amount</u>
EFT12441	12/07/2024	Team Global Express	Freight ex Willeton to Dowerin 19/06/24	\$ 32.81
EFT12442	12/07/2024	Readytech - IT Vision	Removal of General Journal Pay batches	\$ 554.40
EFT12443	12/07/2024	Goomalling Pharmacy - <b>FULLY FUNDED</b>	Supply Rocky scooter, sun canopy & bag	\$ 7,607.55
EFT12444	12/07/2024	Wongan Hills Pharmacy - <b>FULLY FUNDED</b>	HCP4 - Purchase & Supply of Depend Mens Pants Medium	\$ 57.99
EFT12445	12/07/2024	WA Country Electrical - <b>FULLY FUNDED</b>	Clean split system	\$ 390.00
EFT12446	15/07/2024	A-Flo Equipment	Supply & install self bunded 13,000L Diesel fuel tank	\$ 5,286.82
EFT12447	15/07/2024	Courtney's Cleaning - <b>FULLY FUNDED</b>	Respite care provided over 4 days HCP4C	\$ 1,332.08
EFT12448	15/07/2024	Competent Solutions Pty Ltd	Jackets with Shire logo x6 for staff	\$ 724.90
EFT12449	15/07/2024	CDA Air Conditioning & Refrigeration	Carry out repairs to Admin A/C as per quote N21188 - 50% Deposit	\$ 893.73
EFT12450	15/07/2024	Holberton Earthmoving	Supply wet hire civil machinery for the verge clean up on Koorda Wongan Hills Road as per rates provided.	\$ 12,611.50
EFT12451	15/07/2024	Joelectrics	Upgrade to meter box, installing large change over switch at the Dowerin Bush Fire Brigade Shed.	\$ 1,314.93
EFT12452	15/07/2024	Mable Technologies - <b>FULLY FUNDED</b>	HCP3C - support worker	\$ 518.16
EFT12453	15/07/2024	5Rivers Plumbing & Gas	Service eyewash station at the Depot	\$ 873.12
EFT12454	15/07/2024	Tough Jobs Done - <b>FULLY FUNDED</b>	HCP4 Provision of a GHM service	\$ 154.00
EFT12455	15/07/2024	MD Windsor	Various works carried out: Window trim on marshalls room Bolt locks on basketball shed Cabin hooks to all doors at BB shed Lock and padbolt to archive room	\$ 444.40
EFT12457	04/07/2024	SNAP Midland	Supply envelopes as per quote F069-16013	\$ 580.00
EFT12458	16/07/2024	Wayne Allsopp	4 x OCM,4 x SCM, 1 x AEM, 1 x BFAC	\$ 1,875.00
EFT12459	16/07/2024	Darrel Peter Hudson	5 x OCM, 4 x SCM, 1 x AEM, 1 x ARM, 1 x GECZ	\$ 2,225.00
EFT12460	16/07/2024	JR & NP McMorran	4 x OCM, 3 x SCM, 1 x AEM, 1 x ARM, 1 x LEMC	\$ 2,687.50
EFT12461	16/07/2024	AJ Metcalf	2 x OCM, 1 x SCM, 1 x AWC	\$ 675.00
EFT12462	16/07/2024	Jason Sewell	5 x OCM, 3 x SCM, 1 x AEM, 1 x AWC, 6 x DEM	\$ 2,325.00
EFT12463	16/07/2024	RI Trepp	5 x OCM, 4 x SCM, 1 x AEM, 3 x GECZ, 1 x LEMC, 1 x BFAC, 1 x RWC & 2 x NEWROC	\$ 8,000.00
EFT12464	16/07/2024	Beverley Ward	5 x OCM, 4 x SCM, 1 x AEM, 1 x ARM, 1 x AWC	\$ 2,150.00
EFT12465	23/07/2024	Accwest Pty Ltd	Budget preparation of 2025 Budget, preparation of April & May monthly reports, accounting assistance in May & June 24	\$ 8,250.00
EFT12466	23/07/2024	Bear Pantry Cafe	Catering for official handover of Minnivale FB new tender	\$ 225.00
EFT12467	23/07/2024	C&F Building Approvals	Monthly reporting - BSL, form 81 & CTF June 24	\$ 660.00
EFT12468	23/07/2024	Country Copiers	Copier readings black 407055, Colour 377854 & large colour 14672 -04/06 - 07/07/24	\$ 1,821.28
EFT12469	23/07/2024	Dowerin Men's Shed	Management of Tip for April, May & June 24	\$ 3,250.00
EFT12470	23/07/2024		Refund of overpaid Bond taken from wages less Pet bond for 2/13 Stacy Street	\$ 540.00
EFT12471	23/07/2024	Lo-Go Appointments	Supply Deputy CEO WE 08/06/2024	\$ 3,338.48
EFT12472	23/07/2024	Seton Australia Pty Ltd	Supply Flammable Liquid Cabinet & Spill Pallets as per quote 27435681	\$ 2,241.27
EFT12473	23/07/2024	Wylie Weekly - <b>REIMBURSED</b>	Advertising a garage sale on 27/10/23 for member of the public	\$ 15.00
EFT12474	25/07/2024	Kim Crossland	SSA accommdation refund for studio room & caravan site	\$ 311.00
EFT12475	25/07/2024	Agwest Machinery	Supply new chains for Stihl Polesaw HT 135	\$ 92.00
EFT12476	25/07/2024	Courtney's Cleaning - <b>FULLY FUNDED</b>	Respite care over 4 days	\$ 1,703.35
EFT12477	25/07/2024	Bunnings Group Limited	Supply painting materials for unit 2/13 Stacey Street to paint doors and trim	\$ 482.16
EFT12478	25/07/2024	Initial Hygiene	Collection of sanitary bins	\$ 516.54
EFT12479	25/07/2024		Reimbursement for lunch for CEO recruitment panel	\$ 182.75
EFT12480	25/07/2024	Lite n' Easy- <b>FULLY FUNDED</b>	Supply meals to assist with nutrition 5 x HACC Clients	\$ 794.80
EFT12481	25/07/2024	Mable Technologies - <b>FULLY FUNDED</b>	HCPL3 -Home care	\$ 388.62
EFT12482	25/07/2024	Perth Laundry Equipment	Hire of commercial washing machine & dryer 22/07-21/08/24	\$ 419.46
EFT12483	25/07/2024	Rhonda Ratcliffe	Reimburse for Coffee beans & UHT Milk	\$ 34.80

<u>Chq/EFT</u>	<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Amount</u>
EFT12484	25/07/2024	Samantha Di Candilo	Ranger services 03/07, 09/07 & 10/07/24	\$ 1,320.78
EFT12485	25/07/2024	Amy Spencer	Reimbursement of uniform expenses	\$ 127.00
EFT12486	25/07/2024	Thinkproject Australia Pty Ltd	RAMM Transport Asset Annual Support & Maintenance 01/07/24-30/06/25	\$ 8,895.83
EFT12487	25/07/2024	Wheatbelt Podiatry - <b>FULLY FUNDED</b>	HCPL3 - regular podiatry service	\$ 95.00
EFT12488	30/07/2024	BriJarCass Security Pty Ltd	Daily cleaning service 1 July - 7 July	\$ 2,293.50
EFT12489	30/07/2024	Dowerin & Districts Farmshed	Supply chemical for verge spraying program \$5215, monthly purchases under \$50, 5 x pairs of workboots for depot staff \$900, Chlorine \$368, Grosorb for gardens \$1620	\$ 9,490.55
EFT12490	30/07/2024	Shire of Goomalling	MOU Contribution to Shire of Goomalling Medical Surgery 1/3% of deficit of \$8198.19	\$ 3,006.00
EFT12491	30/07/2024	Rural Ranger Services	Ranger services 03/04, 04/04, 08/04 & 10/04/2024	\$ 1,791.68
EFT12492	31/07/2024	Mills Oakley Lawyers	Legal Advisory Services fees & charges	\$ 1,798.50
				<b>\$ 241,883.49</b>

<u>Direct Debit</u>	<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Amount</u>
DD13649.1	04/07/2024	Shire of Dowerin	Reimburse CRC Petty Cash	\$ 167.60
DD13656.1	08/07/2024	Xenex Systems Pty Ltd	Voip phone system - July 2024	\$ 477.46
DD13660.1	01/07/2024	Water Corporation	Water - service charge and usage - 8/4 - 6/6/24	\$ 841.50
DD13661.1	01/07/2024	Exetel Pty Ltd	Corporate internet for July 2024	\$ 560.00
DD13669.1	04/07/2024	Shire of Dowerin - Visa Payments	DOT - TV, DVD for CRC, DPIRD Conference, SEEK, DOT	\$ 4,688.54
DD13678.1	10/07/2024	Synergy	Electricity - Supply and usage - 16/5/24 - 19/6/24	\$ 2,127.24
DD13696.1	16/07/2024	Resonline Pty Ltd	Room Manager - June 2024	\$ 242.00
DD13698.1	16/07/2024	Telstra Limited	Telephone - 27/5/24 - 26/6/24	\$ 524.77
DD13703.1	22/07/2024	Gull Motorcharge Limited	Diesel	\$ 272.92
DD13705.1	22/07/2024	Synergy	Electricity - 28/5/24 - 27/6/24	\$ 640.20
	23/07/2024	Synergy	Electricity 25/5/24 - 24/6/24	\$ 2,095.85
				<b>\$ 12,638.08</b>

<u>Payroll</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>	
	02/07/2024	Payroll	\$ 44,748.74	
	16/07/2024	Payroll	\$ 42,820.30	
	30/07/2024	Payroll	\$ 41,722.83	
			<u>\$ 129,291.87</u>	
<u>Superannuation</u>	<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Amount</u>
	03/07/2024	Precision Administration Services Pty Ltd	Superannuation	\$ 5,987.89
	17/07/2024	Precision Administration Services Pty Ltd	Superannuation	\$ 6,064.34
	31/07/2024	Precision Administration Services Pty Ltd	Superannuation	\$ 5,947.25
				<u>\$ 17,999.48</u>
<u>SUMMARY</u>	<u>Date</u>	<u>Detail</u>	<u>Amount</u>	
	EFT	12408 - 12492	\$ 241,883.49	
	Direct Debits	DD13649.1 - DD13705.1	\$ 12,638.08	
	Payroll	Jul-24	\$ 129,291.87	
	Superannuation	Jul-24	\$ 17,999.48	
			<u>\$ 401,812.92</u>	

# SHIRE OF DOWERIN



**June 2024**

Date: 4/07/2024  
Voucher:

Five thousand two hundred and sixty eight dollars and fifty four cents

**\$ 5,268.54**

Dr to.

**NAB VISA D89**

**MUNICIPAL FUND**

We hereby certify in accordance with "The Local Government Act 1995" and Local Government (Financial Management) Regulations that the work as specified below has been duly and faithfully performed and approved.

Recommended by the Finance Committee .....

DATE OF SERVICE	GL	PARTICULARS (If progress payment, state total amount of contract and amount of previous payments, if any)	GST	AMOUNT
28/06/2024	120302110.0000	NAB Visa card fee DCEO	-	\$ 9.00
29/05/2024	121309040.2100	Esplanade Hotel Fremantle - DPIRD CRC Conference 3 nights Accommodation - CDO	\$73.36	\$ 807.00
30/05/2024	121402150.0000	SNAP Printing - Envelopes - PO 24740	\$52.73	\$ 580.00
3/06/2024	121309870.2101	Good Guys - TV, DVD for CRC - Fully Funded	\$102.45	\$ 1,127.00
7/06/2024	121403400.2101	SEEK - Advert for casual cleaner	\$36.50	\$ 401.50
11/06/2024	P408.265.2266	DOT- Permit to move Bus	\$1.95	\$ 28.30
12/06/2024	121309410.2100	Xero Subscription - CRC	\$2.91	\$ 32.00
12/06/2024	P408.266.2266	DOT - Registration for Bus	\$39.62	\$ 1,611.05
17/06/2024	120806080.2101	Easypark - Parking ACEO	\$1.10	\$ 12.15
19/06/2024	120401870.2101	LVLV - Sympathy flowers	\$16.82	\$ 184.95
20/06/2024	120402110.2101	Tin Dog Store - Refreshments for OCM	\$6.72	\$ 96.86
24/06/2024	121309150.2101	Post Office - 200gsm card for client - recoverable	\$4.18	\$ 46.00
25/06/2024	120806490.2101	Lot 39 Store - Birthday gift for staff member	-	\$ 50.00
28/06/2024	BM056.298.2101	Tin Dog Store - Milk - Depot	-	\$ 21.75
28/06/2024	191303100.2100	Landgate - removal of PSSO - recoverable	-	\$ 203.00
17/06/2024	121309410.2100	ADOBE Monthly subs -CDO	\$2.64	\$ 28.99
10/06/2024	121402410.0000	ADOBE Monthly subs -EGO	\$2.64	\$ 28.99
			Sub	\$ 5,268.54
				\$ 5,268.54

NOTE - It is Essential for Audit Purpose that Full Particulars be inserted in this Form.

CERTIFIED SPECIAL EMERGENCY PAYMENT ..... *RJ* ..... PRESIDENT

*Journal*

*DR EXP  
CR 193404010*



Statement for

**NAB Business Visa**

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)



053/2556

DOWERIN SHIRE

PO BOX 111

DOWERIN WA 6461

Statement Period

29 May 2024 to 28 June 2024

Company Account No:

4557 0498 0002 7159

Facility Limit:

\$16,000

**Your Account Summary**

Balance from previous statement	\$3,950.51 DR
Payments and other credits	\$3,950.51 CR
Purchases, cash advances and other debits	\$5,259.54 DR
Interest and other charges	\$9.00 DR
<b>Closing Balance</b>	<b>\$5,268.54 DR</b>

**YOUR DIRECT DEBIT PAYMENT OF \$5,268.54 WILL BE  
CHARGED TO ACCOUNT 000086608- 0000480807363 ON  
04/07/2024 AS PER OUR AGREEMENT.**

0001068 180/4557049800027159 / E-2556 S-8129 I-16257

see reverse for transaction details

Transaction record for: Billing account

Date	Amount A\$	Details	Reference
3 Jun 2024	\$3,950.51 CR	DIRECT DEBIT PAYMENT	74557044152
Total for this Period:	\$3,950.51 CR		



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Business Visa account. Phone 1300 498 594, between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



NAB Internet Banking: transfer funds from your NAB cheque or savings account to your NAB Business Visa account using NAB Internet Banking at nab.com.au



Billers Code: 1008. Ref: Select the card number you are making the payment to. Contact your participating bank, credit union or building society to make this payment from your cheque or savings account. BPAY payments may be delayed until the next banking business day, due to processing cut-off times. Maximum BPAY payment amount is AU \$100,000 per payment.

Cardholder summary

If you have recently switched to a new product or had a Lost/Stolen replacement of your card, your cardholder summary may not reconcile with the account balance. The closing balance in “Your Account Summary” section of this statement reflects your correct balance and amount payable. Please login to your Internet Banking or NAB Connect account to review your most up to date transaction listing.

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4557-0455-3822-0801	MR AARON GARTH WOOLD	\$5,000	\$0.00	\$5,259.54	\$9.00	\$5,268.54
4557-0498-0002-7159	BILLING ACCOUNT	\$0	\$3,950.51 CR	\$0.00	\$0.00	\$3,950.51 CR
			\$3,950.51 CR	\$5,259.54 DR	\$9.00 DR	\$1,318.03 DR

Transaction type

Purchase

Annual percentage rate

0.000%

Daily percentage rate

0.000000%



Statement for  
**NAB Business Visa**  
NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001  
Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday  
Fax 1300 363 658  
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MR AARON GARTH WOOLDRIDGE  
Account No: 4557 0455 3822 0801  
Statement Period: 29 May 2024 to 28 June 2024  
Cardholder Limit: \$5,000

Transaction record for: MR AARON GARTH WOOLDRIDGE

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
29 May 2024	\$807.00	ESPHOTELFREMANTLEBYRYDGESFREMANTLE					74611554148
30 May 2024	\$580.00	SNAP PRINT MIDLAND MIDLAND					01004022464
3 Jun 2024	\$1,127.00	THE GOOD GUYS WEB STORE SOUTHBANK					74564454152
7 Jun 2024	\$401.50	SEEK AU 75500222 MELBOURNE					74201334158
10 Jun 2024	\$28.99	Adobe Sydney					74773884159
11 Jun 2024	\$28.30	SHIRE DOWERIN DOWERIN					01241441301
12 Jun 2024	\$32.00	XERO AU INV-35908066 HAWTHORN					74201334163
12 Jun 2024	\$1,611.05	SHIRE DOWERIN DOWERIN					01358322451
17 Jun 2024	\$28.99	Adobe Sydney					74773884167
17 Jun 2024	\$12.15	EasyPark PRAHRAN					74773884166
19 Jun 2024	\$184.95	LVLY AU MOORABBIN					74201334170
20 Jun 2024	\$96.86	GREENWAY GROCERS PTY L DOWERIN					74940524170
24 Jun 2024	\$46.00	POST DOWERIN LPO DOWERIN					74940524172

Continued next page

0001088 180/4557049800027159 / E-2556 S-8130 I-16259

Transaction record for: MR AARON GARTH WOOLDRIDGE (continued)

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
25 Jun 2024	\$50.00	LOT 39 STORE	GOOMALLING				74201334176
28 Jun 2024	\$21.75	GREENWAY GROCERS PTY L	DOWERIN				74940524178
28 Jun 2024	\$203.00	LANDGATE	MIDLAND				74940524178
28 Jun 2024	\$9.00	CARD FEE					74557044180
Total for this period	\$5,268.54		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: 

Date: 16-7-24





starcard

WEX Australia Pty Ltd  
ABN: 68 005 970 570  
GPO BOX 5342  
MELBOURNE VIC 3001  
Ph: 1300 234 279  
Fax: (03) 9274 9130  
Lost cards: 1300 234 279  
Web: caltex.com/au/starcard

## Statement

SHIRE OF DOWERIN  
PO BOX 111  
DOWERIN WA 6461

### Summary

Account No.	141 724 211 - 0
Period Ending	30 JUN 24
Bill No	117
Customer Since	OCTOBER 2014
Expenditure Limit	\$2,800.00
Page	1 of 4
AMOUNT DUE	\$272.92
DATE DUE	22 JUL 2024

Date	Description	Total Outstanding
	BALANCE OF LAST STATEMENT	1,583.29
21JUN	PAYMENT - THANK YOU	1,583.29CR
	Total purchases by cardholder	272.92
AMOUNT DUE		<b>\$272.92</b>

### Direct Debit Advice

Thank you for using Caltex Starcard. The Balance Due will be drawn on 22 Jul 2024 in accordance with your direct debit authority. If you have any queries, please contact us before 12 noon on 17 Jul 2024.

Payment Slip  
Transactions received after 30 JUN 24  
will appear on your next statement

Account No.	141 724 211 - 0
Amount Enclosed	
AMOUNT DUE	\$272.92
DATE DUE	22 JUL 2024



**starcard**

WEX Australia Pty Ltd  
ABN: 68 005 970 570  
GPO BOX 5342  
MELBOURNE VIC 3001  
Ph: 1300 234 279  
Fax: (03) 9274 9130  
Lost cards: 1300 234 279  
Web: caltex.com/au/starcard

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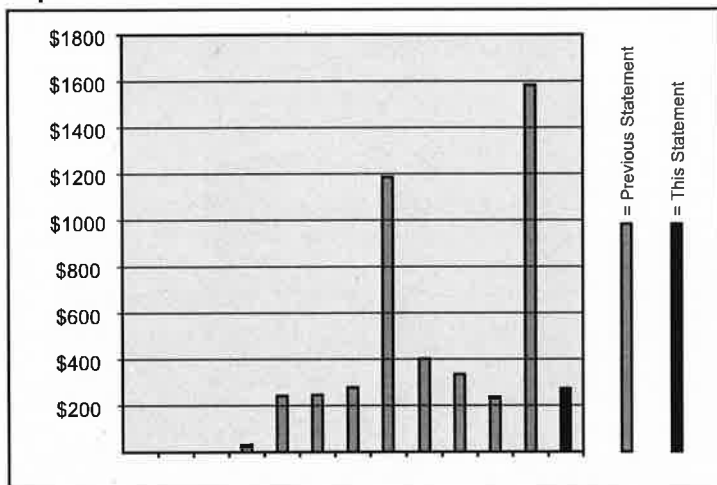
2 of 4

Account No.

141 724 211 - 0

## Product Summary

### Expenditure Trend



### This Statement

Diesel	145.49
Fuel - Other	101.25
Oil	0.00
Vehicle Service	0.00
Travel	0.00
Accommodation	0.00
Shop/Retail	0.00
*GST Free Retail	0.00
Insurance & Recovery	0.00
Management Fees	0.00
*Card Fees (Input Taxed)	0.00
Other charges	0.00
*Other charges (Input Taxed)	1.50
GST	24.68

**Total Expenditure** **\$272.92**  
\* = No GST



**starcard**

WEX Australia Pty Ltd  
ABN: 68 005 970 570  
GPO BOX 5342  
MELBOURNE VIC 3001  
Ph: 1300 234 279  
Fax: (03) 9274 9130  
Lost cards: 1300 234 279  
Web: [caltex.com/au/starcard](http://caltex.com/au/starcard)

Page

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Account No.

141 724 211 - 0

## Summary

### Cardholder Summary

Card No.	Description	Total Litres	Cardholder Total	GST	Total (incl. GST)
5475 3198	MTCE	74.81	146.49	14.55	161.04
5783 8699	DEPOT	0.00	0.00		0.00
5889 1721	P & G	50.65	101.75	10.13	111.88
TOTAL EXPENDITURE		125.46	248.24	24.68	272.92



Purchases by Cardholder  
ABN: 68 005 970 570  
GPO BOX 5342  
MELBOURNE VIC 3001  
Ph: 1300 234 279  
Fax: (03) 9274 9130  
Lost cards: 1300 234 279  
Web: caltex.com/au/starcard

Account Name

SHIRE OF DOWERIN

Account No.

141 724 211 - 0

Period Ending

30 JUN 24

Page

4 of 4

Cost Centre	Card Number	Date	Docket Number	Supplier Name/ Location	Supplier ABN#	Fuel Brand	Vehicle Rego / Ref.	Odometer	Product	Unit Cost Incl. GST (CPL)	Qty / Lts	Total Excl. GST	GST Amount	Total Incl. GST
	5475 3198	06JUN	15646	BP ROADHOUSE GOOMALLING	40169488055	BP	D013		12 ULS DIESEL (	213.95	36.71	71.40	7.14	78.54
	5475 3198	06JUN		WEX AUSTRALIA	68005970570		D013		TRANS. FEE			0.50		0.50
	5475 3198	13JUN	15697	BP ROADHOUSE GOOMALLING	40169488055	BP	D013		1 ULS DIESEL (	213.91	38.10	74.09	7.41	81.50
	5475 3198	13JUN		WEX AUSTRALIA	68005970570		D013		TRANS. FEE			0.50		0.50
						MTCE			TOTAL CARD SPEND		74.81	\$146.49	\$14.55	\$161.04
	5889 1721	14JUN	5586	DOWERIN FUEL STATION AND	62669702407	CALTEX STARCARD			REGULAR ULP	219.90	50.65	101.25	10.13	111.38
	5889 1721	14JUN		WEX AUSTRALIA	68005970570				TRANS. FEE			0.50		0.50
						P & G			TOTAL CARD SPEND		50.65	\$101.75	\$10.13	\$111.88

P13.261.2261

121404120.210

121404120.210

189.92

81.50

1.50 (F)

272.92

In accordance with Goods and Services Tax: Waiver of Tax Invoice Requirement (Corporate Card Statements) Determination 2020 (Instrument ID: 2020/SMB/0006), your business does not need to retain original tax invoices to claim input tax credits for the GST expenditure shown on this statement / report. To comply with this ruling the card must show a card holder name (and / or vehicle registration where applicable) and your business must maintain regulated policies for making adjustments for expenditure that is wholly or partly of a private or domestic nature, and to ensure that input tax credits are not claimed more than once for a single creditable acquisition. Please retain this document to substantiate your taxation claims.  
This document is issued by WEX Australia Pty Ltd, A.B.N. 68 005 970 570, Level 23, 367 Collins St, Melbourne VIC 3000.

# SHIRE OF DOWERIN



**May 2024**

Date: 6/06/2024  
Voucher:

Three thousand nine hundred and fifty dollars and fifty one cents

**\$ 3,950.51**

Dr to.

**NAB VISA D89**

**MUNICIPAL FUND**

We hereby certify in accordance with "The Local Government Act 1995" and Local Government (Financial Management) Regulations that the work as specified below has been duly and faithfully performed and approved.

Recommended by the Finance Committee .....

DATE OF SERVICE	GL	PARTICULARS (If progress payment, state total amount of contract and amount of previous payments, if any)	GST	AMOUNT
28/05/2024	120302110.0000	NAB Visa card fee DCEO	-	\$ 9.00
2/05/2024	121402030.2003	Just Group - Refund Uniform return	-\$5.45	-\$ 59.97
3/05/2024	W0035.241.2101	K-Mart - Toilet Brushes for SSA	\$6.64	\$ 73.00
6/05/2024	FEV032.298.2101	Tin Dog Store -Snacks - Skate Event - Fully funded	\$3.06	\$ 33.64
6/05/2024	FEV032.298.2101	Puma Roadhouse - Pizzas for Skate Event - Fully Funded	\$7.09	\$ 78.00
9/08/2024	P408.266.2266	DOT- Permit to move Bus	-	\$ 30.40
10/05/2024	121402860.2101	Harvey Norman - LG Cord zero handstick - Admin	\$47.54	\$ 522.95
13/05/2024	121309410.2100	Xero Subscription - CRC	\$2.91	\$ 32.00
15/05/2024	121402050.2101	SEEK - Advert for compliance officer	\$31.50	\$ 346.50
16/05/2024	121402080.2101	Chemist Warehouse - Covid Tests - Admin	\$20.18	\$ 222.03
16/05/2024	121309410.2100	Survey Monkey Annual Subscription plus transaction Fee	-	\$ 359.56
20/05/2024	120402040.2101	Humantix - Procurement Conference - KR	\$15.00	\$ 165.00
20/05/2024	121403040.2101	Humantix - Procurement Conference - BF	\$15.00	\$ 165.00
23/05/2024	BM056.298.2101	Tin Dog Store - Milk - Depot	-	\$ 27.92
24/05/2024	121402870.2101	Tin Dog Store - Milk - Admin	-	\$ 4.50
27/05/2024	12140240.2100	WA Newspapers - Tender for Maintenance Grading	\$86.20	\$ 948.25
27/05/2024	12140240.2100	WA Newspapers - Tender forDisposal CAT 120M	\$84.98	\$ 934.75
17/04/2024	121309410	ADOBE Monthly subs -CDO	\$2.64	\$ 28.99
9/04/2024	121402410.0000	ADOBE Monthly subs -EGO	\$2.64	\$ 28.99
			Sub	\$ 3,950.51
				\$ 3,950.51

NOTE - It is Essential for Audit Purpose that Full Particulars be inserted in this Form.

CERTIFIED SPECIAL EMERGENCY PAYMENT .....PRESIDENT

*R. Lepp*



Statement for

**NAB Business Visa**

**NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001**  
**Tel 1300 498 594** 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday  
**Fax 1300 363 658**  
**Lost & Stolen cards:** 1800 033 103 (24 hours within Australia only)



053/2568  
DOWERIN SHIRE  
PO BOX 111  
DOWERIN WA 6461

Statement Period 30 April 2024 to 28 May 2024  
Company Account No: 4557 0498 0002 7159  
Facility Limit: \$16,000

**Your Account Summary**

Balance from previous statement	\$1,609.37 DR
Payments and other credits	\$1,669.34 CR
Purchases, cash advances and other debits	\$3,991.01 DR
Interest and other charges	\$19.47 DR
<b>Closing Balance</b>	<b>\$3,950.51 DR</b>

**YOUR DIRECT DEBIT PAYMENT OF \$3,950.51 WILL BE  
CHARGED TO ACCOUNT 000086608- 0000480807363 ON  
03/06/2024 AS PER OUR AGREEMENT.**



0001070 149/4557049800027159 / E-2568 S-8111 I-16221

see reverse for transaction details

Transaction record for: **Billing account**

Date	Amount A\$	Details	Reference
6 May 2024	\$1,609.37 CR	DIRECT DEBIT PAYMENT	74557044124
16 May 2024	\$10.47	NAB INTNL TRAN FEE - (SC)	74557044137
Total for this Period:	\$1,598.90 CR		



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Business Visa account. Phone 1300 498 594, between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



NAB Internet Banking: transfer funds from your NAB cheque or savings account to your NAB Business Visa account using NAB Internet Banking at nab.com.au



Billr Code: 1008. Ref: Select the card number you are making the payment to. Contact your participating bank, credit union or building society to make this payment from your cheque or savings account. BPAY payments may be delayed until the next banking business day, due to processing cut-off times. Maximum BPAY payment amount is AU \$100,000 per payment.

Cardholder summary

If you have recently switched to a new product or had a Lost/Stolen replacement of your card, your cardholder summary may not reconcile with the account balance. The closing balance in “Your Account Summary” section of this statement reflects your correct balance and amount payable. Please login to your Internet Banking or NAB Connect account to review your most up to date transaction listing.

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4557-0455-3822-0801	MR AARON GARTH WOOLD	\$5,000	\$59.97	\$3,991.01	\$9.00	\$3,940.04
4557-0498-0002-7159	BILLING ACCOUNT	\$0	\$1,609.37 CR	\$0.00	\$10.47 DR	\$1,598.90 CR
			\$1,669.34 CR	\$3,991.01 DR	\$19.47 DR	\$2,341.14 DR

Transaction type

Purchase

Annual percentage rate

0.000%

Daily percentage rate

0.00000%



Statement for

## NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001  
Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &  
AEDT Saturday and Sunday  
Fax 1300 363 658  
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

### Cardholder Details

Cardholder Name: MR AARON GARTH WOOLDRIDGE  
Account No: 4557 0455 3822 0801  
Statement Period: 30 April 2024 to 28 May 2024  
Cardholder Limit: \$5,000

### Transaction record for: MR AARON GARTH WOOLDRIDGE

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
2 May 2024	\$59.97 CR	JUST GROUP AUSTRALIA MELBOURNE					74611554121
3 May 2024	\$73.00	KMART MULGRAVE					74940524122
6 May 2024	\$33.64	GREENWAY GROCERS PTY L DOWERIN					74940524124
6 May 2024	\$78.00	PUMA DOWERIN DOWERIN					74211984124
9 May 2024	\$30.40	SHIRE DOWERIN DOWERIN					00918158902
9 May 2024	\$28.99	Adobe Sydney					74773884128
10 May 2024	\$522.95	Harvey Norman Online Homebush West					74564454130
13 May 2024	\$32.00	XERO AU INV-35269176 HAWTHORN					74201334132
15 May 2024	\$346.50	SEEK AU 73871954 MELBOURNE					74201334135
16 May 2024	\$349.09	SurveyMonkeyCore 0035315920752					74987504136
16 May 2024	\$222.03	CHEMISTWAREHOUSE ONLINE Preston					74773884136
17 May 2024	\$28.99	Adobe Sydney					74773884136
20 May 2024	\$330.00	TICKETS*MORAY AGN BELROSE					74611554138
23 May 2024	\$27.92	GREENWAY GROCERS PTY L DOWERIN					74940524142

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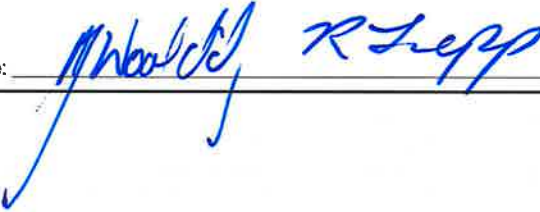


Transaction record for: MR AARON GARTH WOOLDRIDGE (continued)

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
24 May 2024	\$4.50	GREENWAY GROCERS PTY L DOWERIN					74940524143
27 May 2024	\$948.25	WANEWSADV OSBORNE PARK					74564454145
27 May 2024	\$934.75	WANEWSADV OSBORNE PARK					74564454145
28 May 2024	\$9.00	CARD FEE					74557044149
Total for this period	\$3,940.04		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature:  Date: 11.6.24



**starcard**

WEX Australia Pty Ltd  
ABN: 68 005 970 570  
GPO BOX 5342  
MELBOURNE VIC 3001  
Ph: 1300 234 279  
Fax: (03) 9274 9130  
Lost cards: 1300 234 279  
Web: caltex.com/au/starcard

## Statement

SHIRE OF DOWERIN  
PO BOX 111  
DOWERIN WA 6461

### Summary

Account No.	141 724 211 - 0
Period Ending	31 MAY 24
Bill No	116
Customer Since	OCTOBER 2014
Expenditure Limit	\$2,800.00
Page	1 of 4
<b>AMOUNT DUE</b>	<b>\$1,583.29</b>
<b>DATE DUE</b>	<b>21 JUN 2024</b>

Date	Description	Total Outstanding
	BALANCE OF LAST STATEMENT	235.58
21MAY	PAYMENT - THANK YOU	235.58CR
	Total purchases by cardholder	1,583.29
<b>AMOUNT DUE</b>		<b>\$1,583.29</b>

### Direct Debit Advice

Payment Slip  
Transactions received after 31 MAY 24  
will appear on your next statement

Thank you for using Caltex Starcard. The Balance Due will be drawn on 21 Jun 2024 in accordance with your direct debit authority. If you have any queries, please contact us before 12 noon on 18 Jun 2024.

Account No.	141 724 211 - 0
Amount Enclosed	
<b>AMOUNT DUE</b>	<b>\$1,583.29</b>
<b>DATE DUE</b>	<b>21 JUN 2024</b>



**starcard**

WEX Australia Pty Ltd

ABN: 68 005 970 570

GPO BOX 5342

MELBOURNE VIC 3001

Ph: 1300 234 279

Fax: (03) 9274 9130

Lost cards: 1300 234 279

Web: [caltex.com/au/starcard](http://caltex.com/au/starcard)

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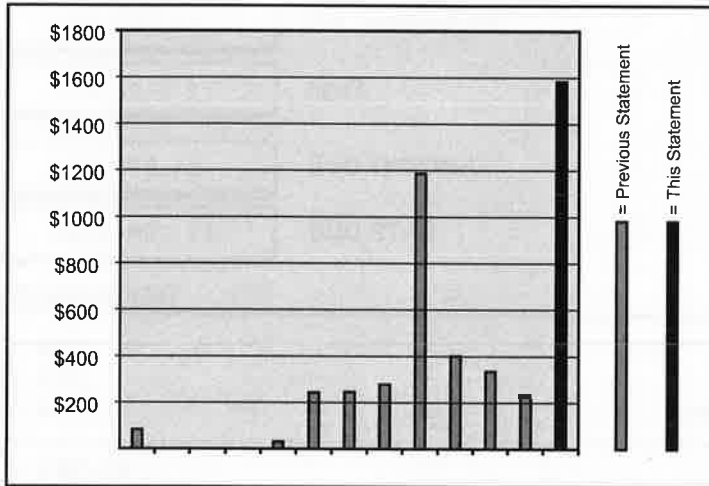
2 of 4

Account No.

141 724 211 - 0

## Product Summary

### Expenditure Trend



### This Statement

Diesel	1,115.18
Fuel - Other	320.99
Oil	0.00
Vehicle Service	0.00
Travel	0.00
Accommodation	0.00
Shop/Retail	0.00
*GST Free Retail	0.00
Insurance & Recovery	0.00
Management Fees	0.00
*Card Fees (Input Taxed)	0.00
Other charges	0.00
*Other charges (Input Taxed)	3.50
GST	143.62

**Total Expenditure**  
\* = No GST

**\$1,583.29**



**starcard**

WEX Australia Pty Ltd  
ABN: 68 005 970 570  
GPO BOX 5342  
MELBOURNE VIC 3001  
Ph: 1300 234 279  
Fax: (03) 9274 9130  
Lost cards: 1300 234 279  
Web: [caltex.com/au/starcard](http://caltex.com/au/starcard)

Page

3 of 4

Account No.

141 724 211 - 0

## Summary

### Cardholder Summary

Card No.	Description	Total Litres	Cardholder Total	GST	Total (incl. GST)
5475 3198	MTCE	42.08	82.35	8.18	90.53
5783 8699	DEPOT	513.56	995.97	99.40	1,095.37
5889 1721	P & G	188.56	361.35	36.04	397.39
TOTAL EXPENDITURE		744.20	1,439.67	143.62	1,583.29



Purchases by Cardholder  
ABN: 68 005 970 570  
GPO BOX 5342  
MELBOURNE VIC 3001  
Ph: 1300 234 279  
Fax: (03) 9274 9130  
Lost cards: 1300 234 279  
Web: caltex.com/au/starcard

Account Name

SHIRE OF DOWERIN

Period Ending

31 MAY 24

Account No.

141 724 211 - 0

Page

4 of 4

Cost Centre	Card Number	Date	Docket Number	Supplier Name/ Location	Supplier ABN#	Fuel Brand	Vehicle Rego / Ref.	Odometer	Product	Unit Cost Incl. GST (CPL)	Qty / Lts	Total Excl. GST	GST Amount	Total Incl. GST
P13	5475 3198	30MAY	15585	BP ROADHOUSE GOOMALLING	40169488055	BP	D013		1 ULS DIESEL	213.95	42.08	81.85	8.18	90.03
	5475 3198	30MAY		WEX AUSTRALIA	68005970570		D013		TRANS. FEE			0.50		0.50
						NTCE			TOTAL CARD SPEND		42.08	\$82.35	\$8.18	\$90.53
P7	5783 8699	24MAY	5495	DOWERIN FUEL STATION AND	62669702407	CALTEX STARCARD			DIESEL	212.89	54.60	105.67	10.57	116.24
	5783 8699	24MAY		WEX AUSTRALIA	68005970570				TRANS. FEE			0.50		0.50
P028	5783 8699	28MAY	5509	DOWERIN FUEL STATION AND	62669702407	CALTEX STARCARD			DIESEL	212.90	68.31	132.21	13.22	145.43
P028	5783 8699	28MAY		WEX AUSTRALIA	68005970570				TRANS. FEE			0.50		0.50
Fuel Pod	5783 8699	30MAY	5526	DOWERIN FUEL STATION AND	62669702407	CALTEX STARCARD			DIESEL	212.90	40.45	78.29	7.83	86.12
	5783 8699	30MAY		WEX AUSTRALIA	68005970570				TRANS. FEE			0.50		0.50
	5783 8699	30MAY	5522	DOWERIN FUEL STATION AND	62669702407	CALTEX STARCARD			DIESEL	212.90	350.20	677.80	67.78	745.58
	5783 8699	30MAY		WEX AUSTRALIA	68005970570				TRANS. FEE			0.50		0.50
						DEPOT			TOTAL CARD SPEND		513.56	\$995.97	\$99.40	\$1,095.37
Depot	5889 1721	09MAY	5428	DOWERIN FUEL STATION AND	62669702407	CALTEX STARCARD			REGULAR ULP	209.90	79.49	151.68	15.17	166.85
PdG	5889 1721	09MAY		WEX AUSTRALIA	68005970570				TRANS. FEE			0.50		0.50
D07	5889 1721	30MAY	5524	DOWERIN FUEL STATION AND	62669702407	CALTEX STARCARD			REGULAR ULP	209.90	88.73	169.31	16.93	186.24
	5889 1721	30MAY	5524	DOWERIN FUEL STATION AND	62669702407	CALTEX STARCARD			DIESEL	212.88	20.34	39.36	3.94	43.30
	5889 1721	30MAY		WEX AUSTRALIA	68005970570				TRANS. FEE			0.50		0.50
						P & G			TOTAL CARD SPEND		188.56	\$361.35	\$36.04	\$397.39

In accordance with Goods and Services Tax: Waiver of Tax Invoice Requirement (Corporate Card Statements) Determination 2020 (Instrument ID: 2020/SMB/0006), your business does not need to retain original tax invoices to claim input tax credits for the GST expenditure shown on this statement / report. To comply with this ruling the card must show a card holder name (and / or vehicle registration where applicable) and your business must maintain regulated policies for making adjustments for expenditure that is wholly or partly of a private or domestic nature, and to ensure that input tax credits are not claimed more than once for a single creditable acquisition. Please retain this document to substantiate your taxation claims.

This document is issued by WEX Australia Pty Ltd, A.B.N. 68 005 970 570, Level 23, 367 Collins St, Melbourne VIC 3000.

P 13 .261.2261

90.03

P 7 .261.2261

116.24

P028 .261.2261

231.55

D07 .261.2261

43.30 - P7

Depot - 121404120.2101

166.85

PdG - P08.261.2261

186.24

Fuel Pod - 121404120.2101

745.58

Charges

3.50

1583.29

# PROGRAM

The LGC24 program is the ultimate combination of incredible keynote speakers, engaging collaborative sessions, opportunities to discuss topical issues with key stakeholders and plenty of opportunities to network with your Local Government colleagues. Stay tuned for more program details as we reveal our line up in coming months.

## TUESDAY, 8 OCTOBER 2024

### **Mayors and Presidents Forum**

4:00pm - 5:30pm

### **Welcome Drinks - Hosted in Exhibition Pavilion**

6:00pm - 9:00pm

## WEDNESDAY, 9 OCTOBER 2024

### **Heads of Agency Breakfast**

6:30am - 8:45am

### **Opening Segment/Welcome to Country**

9:00am

### **Premier's Address TBC**

9:20am

### **President's Address - Cr Karen Chappel AM JP**

9:50am

### **Convention Keynote Speaker**

10:05am

### **Morning Tea - Served in Exhibition Pavilion**

11:00am

### **Minister's Address TBC**

11:30am

### **State of Play - Facilitated by Gareth Parker**

11:45am

**Supporting Keynote Speaker**

12:45pm

**Lunch - Served in Exhibition Pavilion**

1:30pm

**WALGA Annual General Meeting**

2:30pm

**Cocktail Gala - Venue to be announced soon**

6:30pm - 10:30pm

**THURSDAY, 10 OCTOBER 2024**

**Icons Breakfast**

7:00am - 8:45am

**Federal Minister's Address TBC**

9:30am

**Collaborative Panel Session**

10:00am

**Opposition Leader's Address TBC**

11:00am

**Morning Tea - Served in Exhibition Pavilion**

11:15am

**Breakout Sessions**

11:45am

**Lunch - Served in Exhibition Pavilion**

1:15pm

**ALGA President's Address**

2:15pm

**Closing Keynote Speaker**

2:30pm



**WALGA**

Influence. Support. Expertise.