

SHIRE OF LEONORA



AUDIT AND RISK COMMITTEE MEETING

MINUTES OF MEETING HELD 21ST MARCH, 2017, AT 12:37PM.

JG EPIS
CHIEF EXECUTIVE OFFICER

1.0 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS / FINANCIAL INTEREST DISCLOSURE

Chairperson, Cr PJ Craig, declared the meeting open at **12:37pm**.

2.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

2.1 Present

President
Deputy President
Councillors

PJ Craig
RA Norrie
RM Cotterill
AE Taylor
LR Petersen
GW Baker
JG Epis
TM Browning

Chief Executive Officer
Deputy Chief Executive Officer

2.2 Apologies

Nil

3.0 CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETING

That the Minutes of the Ordinary Meeting held on 20th December, 2016, and the Minutes of the Special Audit and Risk Committee Meeting held on 21st February, 2017 be confirmed as a true and accurate record.

Moved Cr RA Norrie, Seconded Cr LR Petersen that the Minutes of the Ordinary Meeting held on 20th December, 2016, and the Minutes of the Special Audit and Risk Committee Meeting held on 21st February, 2017 be confirmed as a true and accurate record.

CARRIED (6 VOTES TO 0)

4.0 REPORTS OF OFFICERS

4.1 CHIEF EXECUTIVE OFFICER

4.1.1 RISK EXECUTIVE REPORT

SUBMISSION TO: Meeting of Audit Committee
Meeting Date: 21st March 2017

AGENDA REFERENCE: 4.1.1 AUDIT MAR 17

SUBJECT: Risk Executive Report

LOCATION / ADDRESS: Nil

NAME OF APPLICANT: Nil

FILE REFERENCE: 1.10

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Jim Epis

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 13th March, 2017

BACKGROUND

The Shire has undertaken a review of its risk profile and established a set of strategic and operational risks which are regularly reported to the Audit Committee.

A special meeting of the Audit and Risk committee was held on the 21st February, 2017 to review and recommend to Council the adoption of the 2016 Compliance Audit Return (CAR). The CAR is one of the tools that allow Council to monitor how the organisation is functioning in regards to compliance with the Local Government Act 1995.

The attached reports detail all category strategic risks and operational risks that were identified when this framework was developed approximately two years ago and has also been updated to reflect the cases of non-compliance identified within the 2016 CAR. Each risk has been reviewed and progress comments have been updated by responsible personnel. The outcome from ongoing system and process reviews including the 2016 CAR have identified three medium category operational risks for consideration.

The reports communicate the current action status. A number of risks have been actioned and closed out as complete and the remaining risks are in progress. Details communicating the commitment to risk level management are contained within the risk report. All risks will remain under review until the end of the 2016/2017 reporting period to ensure effective controls are in place.

The attached reports form the risk actions for 2016/17 for the committee's consideration.

Both areas of risk are subject to change and modification during the year on the authorisation of the Chief Executive Officer and Audit & Risk Committee.

DETAILS

Specific attention has been made to review the compliance regulations relating to the cases of non-compliance identified within the 2016 CAR. These included public notifications and records regulation requirements. Each item has been included into the risk report as a new risk with solutions and progress comments.

Analysis continues to be a focus of the alignment between the internal operating protocols and the Integrated Strategic Plans and Practices. To date, additional strategic risks identified for consideration include regulatory obligation and effective information systems. These core level strategic risks have the potential to impact on the successful and effective delivery of the updated Integrated Strategic Plans. Solutions for managing these additional risks have been identified within the reports for consideration. A Shire operated electronic risk management platform is an option to support a high level of risk information communication on regulatory changes, reporting, data storage and improvement options. An electronic system will enable the Shire to improve on the response time to unplanned risk events and generate more accurate risk profiling reports for future funding applications.

As identified within the last reporting period, personnel independent of operations and processes are reviewing current operating protocols and adherence to statutory compliance requirements. This process, as outlined within regulation 17, is ongoing and is preparing for the revision and updating of the overall risk management framework. A revised framework is critical for ensure the community service delivery objectives are achieved according to the acceptable risk appetite outlined within the Strategic Community Plan.

Risks identified as part of the 2015 review will remain in the reports. Each risk attracts a risk level relevant to the impact on service delivery. All risks will be included in the ongoing monitoring process regardless of action status. New risks will continue to be identified and reported on for the committee's consideration.

The attached strategic and operational risk reports detail the action progress of each risk for 2016/17 and are presented for the committee's consideration.

STATUTORY IMPLICATIONS

Areas of risk are subject to change and modification during the year on the authorisation of the Chief Executive Officer and Audit Committee, whom as per section regulation 17.1 of the Local Government (Audit) Regulations 1996 will continue to monitor the Appropriateness and Effectiveness of the Councils Systems and Procedures.

POLICY IMPLICATIONS

The Risk Management Policy outlines the Shire's commitment and approach to managing risks that may impact on its day-to-day operations and threaten the delivery of strategic objectives.

FINANCIAL IMPLICATIONS

The improvement of risk profiling and reporting may increase opportunity for funding towards key service delivery objectives.

STRATEGIC IMPLICATIONS

The Chief Executive Officer plays a key role in the establishment and development of an effective risk management framework. To ensure the successful delivery of the Strategic Planning objectives, the framework requires ongoing monitoring and revision for Strategic Planning alignment.

The role of the audit committee is to monitor identified strategic high risks and their treatment solutions to ensure the community receives the services delivered effectively as outlined within the Strategic Plans.

Monitoring and reviewing activities will continue to provide evidence of the appropriateness and effectiveness of systems and procedures in regard to risk management, internal control and legislative compliance, as required by the Local Government (Audit) Regulations 1996.

RECOMMENDATIONS

That the Audit Committee:

1. *Notes the reviewed Strategic Risk – March 2017 High Risk Report*
2. *Notes the reviewed Operational Risk – March 2017 High Risk Report*
3. *Endorse the risks and actions within the above reports for reporting purposes to the Audit & Risk Committee during 2016/2017*
4. *Review for consideration an electronic risk management platform.*

VOTING REQUIREMENT

Simple Majority

COMMITTEE DECISION

Moved Cr RM Cotterill, Seconded Cr LR Petersen *that the Audit Committee:*

1. *Notes the reviewed Strategic Risk – March 2017 High Risk Report*
2. *Notes the reviewed Operational Risk – March 2017 High Risk Report*
3. *Endorse the risks and actions within the above reports for reporting purposes to the Audit & Risk Committee during 2016/2017*
4. *Review for consideration an electronic risk management platform.*

CARRIED (6 VOTES TO 0)

Strategic Risk Report March 2017

Shire of Leonora



SR-001	Failure to protect staff or third parties from injury.	HIGH
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Human Safety and Well –
Primary Category: Being
Primary Sub-Category: **Responsible Officer:** Jim Epis
Secondary Responsible Officers:

Secondary Categories:

<u>Inherent</u>		<u>Revised</u>		<u>Future</u>	
Consequence	Major	Consequence	Major	Consequence	Major
Likelihood	Possible	Effectiveness of Controls	Excellent	Effectiveness of Controls	Excellent
		Likelihood	Possible	Likelihood	Possible
Risk Rating	High	Risk Rating	High	Risk Rating	High

Existing Controls

Revised

Comprehensive OHS procedures, policies, training and communication. Proactive operational inspections.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure an OSH Risk Management Plan is in place in line with the Risk Management Policy and Procedure Manual.	In Progress	30/06/2017	Jim Epis
Progress Comments: OSH Documents under review. Updates to be implemented in consultation with LGIS. Documents to be included into document management system.			

SR-006	Inability to fund the maintenance replacement and renewal of infrastructure assets	HIGH
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Primary Category: Capacity to Deliver Services

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
Likelihood Possible

Risk Rating High

Revised

Consequence Major
Effectiveness of Controls Good
Likelihood Possible

Risk Rating High

Future

Consequence Major
Effectiveness of Controls Non-existent
Likelihood Possible

Risk Rating High

Solutions

Solutions	Action Status	End Date	Responsible Officer
LTFP informed by asset management plans for infrastructure assets	In Progress	30/12/2017	Tanya Browning
Progress Comments: Strategic Resource Plan adopted by council with includes asset management and maintenance funding projections. Asset Management Plans for individual asset groups being drafted to support detailed planning.			

SR-007	Waste management facilities and services do not adhere to licensing and legislative requirements	HIGH
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Primary Category:		Capacity to Deliver Services		Responsible Officer:		Dan Yates	
Primary Sub-Category:				Secondary Responsible Officers:			
Secondary Categories:							
<u>Inherent</u>		<u>Revised</u>		<u>Future</u>			
Consequence	Major	Consequence	Major	Consequence	Major		
Likelihood	Possible	Effectiveness of Controls	Good	Effectiveness of Controls	Non-existent		
		Likelihood	Possible	Likelihood	Possible		
Risk Rating	High	Risk Rating	High	Risk Rating	High		

Solutions

Solutions	Action Status	End Date	Responsible Officer
Waste Strategy exists in accordance with licensing and legislative requirements	In Progress	30/06/2017	Dan Yates
Progress Comments: Facility is currently operating to an acceptable compliance level. Scope for new liquid waste facility being finalised.			

SR-008	Failure or reduction in service of infrastructure assets, plant, equipment or machinery.	HIGH
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Primary Category: Capacity to Deliver
 Primary Sub-Category: Services

Responsible Officer: Dan Yates
 Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
 Likelihood Possible

Revised

Consequence Major
 Effectiveness of Controls Good
 Likelihood Possible

Future

Consequence Major
 Effectiveness of Controls Good
 Likelihood Possible

Risk Rating High

Risk Rating High

Risk Rating High

Existing Controls

Revised

Asset management, maintenance and replacement plans in place

Solutions

Solutions	Action Status	End Date	Responsible Officer
Improve the asset management schedules and create an asset management database	In Progress	30/06/2017	Dan Yates
Progress Comments: Fleet Management system being utilized. Credible output reports are being generated successfully. Additional assets are being tested for use within the system.			

SR-014	Non-compliance with Occupation Health & Safety (OH&S) Regulations and physical security requirements	HIGH
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Primary Category: Human Safety and Well – Being
Primary Sub-Category: **Responsible Officer:** Tanya Browning
Secondary Responsible Officers:

Secondary Categories:

<u>Inherent</u>		<u>Revised</u>		<u>Future</u>	
Consequence	Major	Consequence	Major	Consequence	Major
Likelihood	Possible	Effectiveness of Controls	Good	Effectiveness of Controls	Good
		Likelihood	Possible	Likelihood	Possible
Risk Rating	High	Risk Rating	High	Risk Rating	High

Existing Controls

Revised

Workplace inspections, hazard register and staff induction process in place

Solutions

Solutions	Action Status	End Date	Responsible Officer
Develop an HR Framework. This should include an OSH Risk Management Plan in line with the requirements of the risk management policy and procedure manual	In Progress	30/12/2017	Tanya Browning
Progress Comments: Continued liaison with LGIS on opportunities to engage services for development of plan. Review of induction manuals and content relating to OSH also underway. Contract staff engaged to assist with data collection and development of documentation required for framework.			

SR-005	Customer processes and standards applied to all customer contact points in the Shire	MODERATE
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Primary Category:		Shire Reputation and Governance		Responsible Officer:		Tanya Browning	
Primary Sub-Category:				Secondary Responsible Officers:			
Secondary Categories:							
<u>Inherent</u>		<u>Revised</u>		<u>Future</u>			
Consequence	Minor	Consequence	Minor	Consequence	Minor		
Likelihood	Likely	Effectiveness of Controls	Good	Effectiveness of Controls	Excellent		
		Likelihood	Likely	Likelihood	Likely		
Risk Rating	Moderate	Risk Rating	Moderate	Risk Rating	Moderate		

Solutions

Solutions	Action Status	End Date	Responsible Officer
Customer service procedures current to ensure consistency across the organisation and adherence to the Customer Service Charter	In Progress	30/12/2017	Brenton Meynell
Progress Comments: Review of all position descriptions is underway, so that clear and consistent standards are established across the organisation. Procedures will evolve from this review for training purposes with the view of consistency of levels of services throughout all departments.			

SR-009	Failure to provide expected levels of service, events and benefit to the community	MODERATE
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Primary Category: Shire Reputation and Governance
Primary Sub-Category: **Responsible Officer:** Tanya Browning
Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Likely

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Good

Likelihood Likely

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Good

Likelihood Likely

Risk Rating Moderate

Existing Controls

Revised

Integrated Planning Framework, community satisfaction survey and complaints register in place

Solutions

Solutions	Action Status	End Date	Responsible Officer
Community satisfaction Survey conducted and complaints register regularly maintained	In Progress	30/06/2017	Tanya Browning
Progress Comments: Mechanism for survey not yet developed. Smaller scale surveys have been developed and circulated. It is hoped that social media platform will provide increased opportunity to reach wider demographic of community. Casual staff engaged to assist with social media monitoring etc. Complaints register maintained in accordance with regulatory frameworks			

SR-010	Damage to buildings, property, plant & equipment (all assets) that does not result in a disruption to business objective	MODERATE
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Capacity to Deliver					
Primary Category:	Services	Responsible Officer:		Tanya Browning	
Primary Sub-Category:		Secondary Responsible Officers:			
Secondary Categories:					
<u>Inherent</u>		<u>Revised</u>		<u>Future</u>	
Consequence	Minor	Consequence	Minor	Consequence	Minor
Likelihood	Likely	Effectiveness of Controls	Fair	Effectiveness of Controls	Fair
		Likelihood	Likely	Likelihood	Likely
Risk Rating	Moderate	Risk Rating	Moderate	Risk Rating	Moderate

Existing Controls**Revised**

Schedules are in place to record work required due to damage

Solutions

Solutions	Action Status	End Date	Responsible Officer
Unscheduled maintenance and cleaning registers in place to record work required due to damage	In Progress	30/12/2017	Gavin Prime
Progress Comments: Building Maintenance Supervisor appointed 2016 (part time position) to assist with planning and ensuring works are completed satisfactorily and as quickly as possible. Once backlog of high priority works completed, administrative resources will be allocated to assist with development of registers, maintenance requests and projected asset maintenance plans, and to document maintenance procedures.			

SR-013	Failures in the procurement, acquisition, acceptance or disposal process for assets as governed by the Local Government Act	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Secondary Responsible Officers:

Tanya Browning

Secondary Categories:

Inherent

Consequence Major

Likelihood Unlikely

Risk Rating Moderate

Revised

Consequence Major

Effectiveness of Controls Good

Likelihood Unlikely

Risk Rating Moderate

Future

Consequence Major

Effectiveness of Controls Good

Likelihood Unlikely

Risk Rating Moderate

Existing Controls

Revised

Procurement Policy and delegations exist

Solutions

Solutions	Action Status	End Date	Responsible Officer
Update the current procurement policy and guideline in accordance with the WALGA Procurement Guide 2014.	In Progress	30/06/2017	Tanya Browning
Progress Comments: Staff responsible for procurement have been instructed to revise Shire policies and delegation levels. CEO currently monitoring and considering updates to the procedures etc. Further guidelines are currently being developed for continued education and renewal of information for staff responsible for purchasing. Contract staff have been engaged to assist with documenting processes.			

SR-015	Instability, degradation of performance, or other failure of IT Systems, Infrastructure, Communication or utility causing the inability to continue business activities and provide services to the community.	MODERATE
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Capacity to Deliver					
Primary Category:		Services		Responsible Officer: Tanya Browning	
Primary Sub-Category:		Secondary Responsible Officers:			
Secondary Categories:					
<u>Inherent</u>		<u>Revised</u>		<u>Future</u>	
Consequence	Major	Consequence	Major	Consequence	Major
Likelihood	Unlikely	Effectiveness of Controls	Good	Effectiveness of Controls	Good
		Likelihood	Unlikely	Likelihood	Unlikely
Risk Rating	Moderate	Risk Rating	Moderate	Risk Rating	Moderate

Existing Controls**Inherent**

Data backup system in place along with vendor support available

Revised

Data backup system in place along with vendor support available

Solutions

Solutions	Action Status	End Date	Responsible Officer
Backup of data on all servers is taking place regularly and stored off site	In Progress	30/12/2017	Tanya Browning
Progress Comments: Upgrades have been undertaken to provide wireless link to other Shire departments (depot) to ensure that all Shire records are being captured and backed up. Further upgrades progressing to other Shire facilities to ensure that all services are being appropriately backed up.			

SR-002	Change of government policy negatively affecting service provision or planned capital funding.	MODERATE
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Capacity to Deliver					
Primary Category:	Services	Responsible Officer:		Tanya Browning	
Primary Sub-Category:		Secondary Responsible Officers:			
Secondary Categories:					
<u>Inherent</u>		<u>Revised</u>		<u>Future</u>	
Consequence	Minor	Consequence	Minor	Consequence	Minor
Likelihood	Possible	Effectiveness of Controls	Excellent	Effectiveness of Controls	Non-existent
		Likelihood	Possible	Likelihood	Possible
Risk Rating	Moderate	Risk Rating	Moderate	Risk Rating	Moderate

Existing Controls**Revised**

Long Term Financial Plan based on current levels of service and funding

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure Corporate Plan and LTFP when reviewed consider the impact of government grants and contributions on service delivery and infrastructure renewal	In Progress	30/06/2017	Tanya Browning
Progress Comments: Strategic Resource Plan (LTFP & AMP) adopted in October. Corporate Business Plan also adopted in October. Review commitments contained within plans and update risk register to reflect risk management strategies for successful delivery of commitments. Review current government policies to ensure strategies are achievable.			

SR-003	Compromise of Council's public image and reputational integrity	MODERATE
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Primary Category: Shire Reputation and Governance

Primary Sub-Category:

Responsible Officer:

Jim Epis

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Good

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

Proactive engagement with all stakeholders, particularly the community. CEO communication with Councillors and networks

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure protocols are in place with dealing with the community, stakeholders and the media.	In Progress	30/06/2017	Jim Epis
Progress Comments: Framework in place, and personnel engaged to implement social media platform to better engage with stakeholders and the community. Platform will also be used to better communicate positive stories and community activities to promote cohesiveness within the community			

SR-012	Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Secondary Responsible Officers:

Tanya Browning

Secondary Categories:

Inherent

Consequence Major
Likelihood Possible

Risk Rating High

Revised

Consequence Critical
Effectiveness of Controls Good
Likelihood Unlikely

Risk Rating Moderate

Future

Consequence Major
Effectiveness of Controls Fair
Likelihood Possible

Risk Rating High

Existing Controls

Revised

Annual compliance return, financial returns and external audit undertaken annually

Solutions

Solutions	Action Status	End Date	Responsible Officer
Develop a standardised compliance framework and checklist	In Progress	30/06/2017	Tanya Browning
Progress Comments: Compliance checklists are continuing to be developed, and implemented into EOM reporting amongst Shire staff, as well as using a tool to reduce risk with interpretation of risks etc.			

SR-011	Failure to adequately capture, store, archive, retrieve, provision and / or disposal of documentation	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Secondary Responsible Officers:

Tanya Browning

Secondary Categories:

Inherent

Consequence Critical

Likelihood Unlikely

Risk Rating Moderate

Revised

Consequence Critical

Effectiveness of Controls Good

Likelihood Unlikely

Risk Rating Moderate

Future

Consequence Critical

Effectiveness of Controls Fair

Likelihood Unlikely

Risk Rating Moderate

Existing Controls

Revised

Records management policy and procedure in place

Solutions

Solutions	Action Status	End Date	Responsible Officer
Review records policy and procedure and conduct an internal audit on policies, procedures and registers	In Progress	30/06/2017	Gavin Prime
Progress Comments: Administration staff member has been allocated set times to progress correct recording, storage and disposal of records in consultation with Goldfields Records Storage. Once backlog addressed, works to commence on improving systems (including electronic record keeping opportunities)			

SR-004	Activation of comprehensive emergency management plan to ensure business interruption is minimised in the event of a major incident, loss of facility, loss of power.	LOW
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Secondary Responsible Officers:

Tanya Browning

Secondary Categories:

Inherent

Consequence Critical

Likelihood Rare

Risk Rating Low

Revised

Consequence Critical

Effectiveness of Controls Good

Likelihood Rare

Risk Rating Low

Future

Consequence Critical

Effectiveness of Controls Poor

Likelihood Rare

Risk Rating Low

Existing Controls

Revised

Council Emergency Management Plan

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure current emergency management and continuity plans and processes are current	In Progress	30/12/2017	Tanya Browning
Progress Comments: Emergency management arrangements are in place with general events, however more refined processes and planning to be developed in relation to Shire of Leonora. Contract administration staff have been engaged to assist with this project.			

Operating Risk Report March 2017

Shire of Leonora



OR-044	Chemicals used in operating environments	HIGH
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Human Safety and Well –
Primary Category: Being

Primary Sub-Category:

Responsible Officer:

Dan Yates

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major

Likelihood Likely

Risk Rating High

Revised

Consequence Major

Effectiveness of Controls Good

Likelihood Likely

Risk Rating High

Future

Consequence Major

Effectiveness of Controls Non-existent

Likelihood Likely

Risk Rating High

Existing Controls

Revised

Draft safe operating procedure in place

Solutions

Solutions	Action Status	End Date	Responsible Officer
Safe operating procedure for use of chemicals exists as well as a chemicals register	In Progress	30/06/2017	Dan Yates
Progress Comments: Safe Working Procedures under development for chemical use. Staff trained in the safe handling of hazardous substances. New staff to undergo training in 2017.			

OR-046	Plant and equipment under utilised	HIGH
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Primary Category:		Capacity to Deliver Services		Responsible Officer:		Dan Yates	
Primary Sub-Category:				Secondary Responsible Officers:			
Secondary Categories:							
<u>Inherent</u>		<u>Revised</u>		<u>Future</u>			
Consequence	Major	Consequence	Major	Consequence	Major		
Likelihood	Likely	Effectiveness of Controls	Excellent	Effectiveness of Controls	Non-existent		
		Likelihood	Likely	Likelihood	Likely		
Risk Rating	High	Risk Rating	High	Risk Rating	High		

Existing Controls**Revised**

Fuel usage and utilisation of plant and equipment recorded

Solutions

Solutions	Action Status	End Date	Responsible Officer
Report regularly on fuel usage and utilization of plant and equipment	In Progress	30/06/2017	Dan Yates
Progress Comments: Fuel usage recorded and reported regularly ex depot fuel supply. Fleet management system has successfully been used for plant and equipment tracking and has the capabilities to report on fuel movements. Testing underway to understand the benefits of changing over from current fuel recording excel/paper based process into fleet system.			

OR-002	CEO responsible to put in place a framework of internal controls over budget formulation and management.	HIGH
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major

Likelihood Possible

Risk Rating High

Revised

Consequence Major

Effectiveness of Controls Good

Likelihood Possible

Risk Rating High

Future

Consequence Major

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating High

Existing Controls

Revised

Budget currently prepared internally in line with Long Term Financial Plan and checked by external auditors

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure Audit Committee signs off on process and framework for the formulation and management of the annual budget	In Progress	30/06/2017	Tanya Browning
Progress Comments: Framework under development			

OR-003	Unrealistic Budgets Adopted	HIGH
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
Likelihood Possible

Revised

Consequence Major
Effectiveness of Controls Good
Likelihood Possible
Risk Rating High

Future

Consequence Major
Effectiveness of Controls Good
Likelihood Possible
Risk Rating High

Existing Controls

Revised

Current Budget prepared within the Leonora Integrated Planning Framework

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure annual budgets prepared in accordance with the Leonora Integrated Planning Framework	In Progress	30/06/2017	Tanya Browning
Progress Comments: Integrated Planning documents form basis of budgets, ensuring that priority is placed as it has been assessed. Revised Strategic Resource Plan (LTFP & AMP) adopted by council in October 2016 and provides a more streamlined framework for staff preparing budget.			

OR-009	Council's statutory reports provide inaccurate financial information	HIGH
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
Likelihood Possible

Revised

Consequence Major
Effectiveness of Controls Good
Likelihood Possible
Risk Rating High

Future

Consequence Major
Effectiveness of Controls Non-existent
Likelihood Possible
Risk Rating High

Existing Controls

Revised

General Ledger reconciliations (including control and clearing accounts) are prepared on a regular basis; all reconciliations independently reviewed.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Actual results compared to budget regularly and provided in management reports. Management reviews and investigates significant variances.	In Progress	30/06/2017	Tanya Browning
Progress Comments: Moore Stephens provide remote accounting service with review of entries etc. Independent management reports are forwarded to the CEO monthly to advise of issues or actions required. Segregation of duties internally now see more responsibility to the Senior Admin Officer with end of month processing, reviewed by the DCEO			

OR-019	Debtors are either not collected on a timely basis or not collected at all.	HIGH
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
Likelihood Possible

Revised

Consequence Major
Effectiveness of Controls Good
Likelihood Possible
Risk Rating High

Future

Consequence Major
Effectiveness of Controls Non-existent
Likelihood Possible
Risk Rating High

Existing Controls

Revised

Debtor's reconciliation performed on a regular basis to the General Ledger and reviewed by an independent person.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Management reviews debtors ageing profile on a regular basis and investigates any outstanding items.	In Progress	30/06/2017	Tanya Browning
Progress Comments: CEO inspects aged debtor listings personally and instructs on required actions and levels of recovery to be applied (i.e. demand letter, legal action etc.). Staff and contractors report directly to CEO with progress and results			

OR-021	Fixed asset acquisitions, disposals and write-offs are fictitious, inaccurately recorded or not recorded at all	HIGH
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major

Likelihood Possible

Risk Rating High

Revised

Consequence Major

Effectiveness of Controls Good

Likelihood Possible

Risk Rating High

Future

Consequence Major

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating High

Existing Controls

Revised

Reconciliation of fixed assets to the General Ledger is performed regularly.

Solutions

Solutions	Action Status	End Date	Responsible Officer
All fixed asset acquisitions and disposals are approved in accordance with delegation of authority and relevant procurement and fixed asset policies.	Completed	30/06/2017	Tanya Browning
Progress Comments: External valuers have inspected and reviewed registers for all assets categories. These reports are forwarded to Moore Stephens for financial reporting purposes which are also reconciled against asset and financial registers independently. Extensive review has been undertaken with infrastructure and corrected to accurately reflect Council ownership. Disposals and acquisitions reported monthly to Council and compared against budget estimates. Physical stock takes of asset classes to continue as part of revaluation cycles.			

OR-022	Fixed Asset maintenance and/or renewals are inadequately planned	HIGH
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Primary Category: Capacity to Deliver
 Primary Sub-Category: Services

Responsible Officer: Dan Yates
 Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
 Likelihood Possible

Revised

Consequence Major
 Effectiveness of Controls Good
 Likelihood Possible

Future

Consequence Major
 Effectiveness of Controls Non-existent
 Likelihood Possible
 Risk Rating High

Risk Rating High

Risk Rating High

Existing Controls

Revised

Asset Management Plans direct Council's programmed maintenance and asset renewal schedules

Solutions

Solutions	Action Status	End Date	Responsible Officer
Asset Management Plans exist for all major asset classes and all changes to the asset management plan must be approved by Council	In Progress	30/06/2017	Dan Yates
Progress Comments: Combined Asset Management Plan has been incorporated into the adopted Strategic Resource Plan. Detailed individual asset class plans are being drafted through the NAMS system.			

OR-028	Council does not raise the correct level of rate income	HIGH
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
Likelihood Possible

Revised

Consequence Major
Effectiveness of Controls Good
Likelihood Possible
Risk Rating High

Future

Consequence Major
Effectiveness of Controls Non-existent
Likelihood Possible
Risk Rating High

Existing Controls

Revised

Actual rate revenue and rate rebates are compared to budget regularly; management reviews and investigates significant variances.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Management regularly reviews the calculation methodology within the rate application system and for a sample of ratepayers to ensure correct calculation and methodology has been used.	Completed	30/06/2017	Tanya Browning
Progress Comments: Reports are also exported to excel for double checking and data integrity sampling. Reconciliations of data is performed and checked by a senior officer daily.			

OR-029	Council loses recurrent Grant funding to provide existing service	HIGH
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Primary Category: Capacity to Deliver
 Primary Sub-Category: Services

Responsible Officer: Jim Epis
 Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
 Likelihood Possible

Risk Rating High

Revised

Consequence Major
 Effectiveness of Controls Good
 Likelihood Possible

Risk Rating High

Future

Consequence Major
 Effectiveness of Controls Non-existent
 Likelihood Possible

Risk Rating High

Existing Controls

Revised

Council has a grant revenue register which records details such as reporting deadlines, amount and instalments expected and key milestones.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Council has a clear process to review services where grant funding has ceased to ensure it understands the financial impact on its sustainability.	In Progress	30/06/2017	Jim Epis
Progress Comments: Regular reviews and meetings are held with appropriate government departments to ensure that grant commitments are maintained and not suddenly withdrawn. Grants register currently being developed to better record, report and monitor ongoing and operational grant funding.			

OR-031	Receipts are not deposited at the bank on a timely basis or not recorded	HIGH
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
Likelihood Possible

Revised

Consequence Major
Effectiveness of Controls Good
Likelihood Possible
Risk Rating High

Future

Consequence Major
Effectiveness of Controls Non-existent
Likelihood Possible
Risk Rating High

Existing Controls

Revised

Receipts are deposited regularly at the bank by a person independent from the initial recording of the cash receipts

Solutions

Solutions	Action Status	End Date	Responsible Officer
Bank statements are reconciled to the general ledger and banking reports where relevant, monthly and are reviewed by an authorised person.	Completed	30/06/2017	Tanya Browning
Progress Comments: Moore Stephens provide remote accounting service with review of entries etc. Independent management reports are forwarded to the CEO monthly to advise of issues or actions required. Bank reconciliations are completed/reviewed by Moore Stephens, who are independent of entries by Shire staff.			

OR-047	Abide by on-road regulations and - chain of responsibility	HIGH
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Primary Category: Shire Reputation and Governance
Primary Sub-Category:

Responsible Officer: Dan Yates
Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
Likelihood Possible

Revised

Consequence Major
Effectiveness of Controls Fair
Likelihood Possible

Future

Consequence Major
Effectiveness of Controls Non-existent
Likelihood Possible
Risk Rating High

Risk Rating High

Risk Rating High

Existing Controls

Revised

Draft process being developed for maintenance and on-road chains of responsibility

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure it is well documented where the Shire fits in the Chain of Responsibility	In Progress	30/06/2017	Dan Yates
Progress Comments: Asset maintenance plans are under development. Position descriptions are under review. Chain of responsibilities will be identified as the output of this process and a responsibilities roadmap can be developed as a visual representation to ensure relevant risks are managed effectively.			

OR-048	Maintenance records for plant and machinery kept in accordance with manufacturers specifications and OHS legislation	HIGH
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Primary Category: Shire Reputation and Governance

Primary Sub-Category:

Responsible Officer:

Dan Yates

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Critical

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Major

Effectiveness of Controls Good

Likelihood Possible

Risk Rating High

Future

Consequence Major

Effectiveness of Controls Good

Likelihood Possible

Risk Rating High

Existing Controls

Revised

Maintenance job cards completed and closed whenever an item of plant and equipment is serviced.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure maintenance records for all plant and machinery detailing scheduled and unscheduled maintenance, are kept and easily accessible	In Progress	30/12/2017	Dan Yates
Progress Comments: Ongoing effective use of the fleet management system. Random system testing has taken place to ensure correct use and useful output reporting.			

OR-051	Motions carried unanimously not recorded within meeting minutes.	MODERATE
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Primary Category: Legal Compliance
Primary Sub-Category: Records Management

Responsible Officer: Tanya Browning
Secondary Responsible Officers:

Secondary Categories:

<u>Inherent</u>		<u>Revised</u>		<u>Future</u>	
Consequence	Major	Consequence	Major	Consequence	Major
Likelihood	Possible	Effectiveness of Controls	Good	Effectiveness of Controls	Non-existent
		Likelihood	Possible	Likelihood	Possible
Risk Rating	Moderate	Risk Rating	Moderate	Risk Rating	Moderate

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure all motions carried are recorded as being carried by absolute majority. Minutes reviewed by secondary senior officer prior to publishing.	In Progress	30/06/2017	Tanya Browning
Progress Comments: Ongoing review of minutes and legal documents for compliance.			

OR-050	Annual returns not lodged by all continuing elected members on time.	MODERATE
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Primary Category: Legal Compliance
Primary Sub-Category: Disclosure of Interests

Responsible Officer: Jim Epis
Secondary Responsible Officers:

Secondary Categories:

<u>Inherent</u>		<u>Revised</u>		<u>Future</u>	
Consequence	Critical	Consequence	Critical	Consequence	Critical
Likelihood	Possible	Effectiveness of Controls	Good	Effectiveness of Controls	Non-existent
		Likelihood	Possible	Likelihood	Possible
Risk Rating	Moderate	Risk Rating	Moderate	Risk Rating	Moderate

Solutions

Solutions	Action Status	End Date	Responsible Officer
Continued support and opportunity for training for councillors on roles and responsibilities. Establishment of calendar to remind elected members of important timeframes.	In Progress	30/06/2017	Jim Epis
Progress Comments: Although the responsibilities remain with the councillors to understand their duties for annual return lodgments, it is of the benefit to the community that their elected members are supported with training and development. Training and ongoing assistance will continue to be provided.			

OR-049	Regional Price Preference / Buy Local policy not advertised through state wide publication.	MODERATE
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Primary Category: Procurement of Goods and Services
Primary Sub-Category: Policies

Responsible Officer:
Secondary Responsible Officers:

Tanya Browning

Secondary Categories:

<u>Inherent</u>		<u>Revised</u>		<u>Future</u>	
Consequence	Critical	Consequence	Critical	Consequence	Critical
Likelihood	Possible	Effectiveness of Controls	Good	Effectiveness of Controls	Non-existent
		Likelihood	Possible	Likelihood	Possible
Risk Rating	Moderate	Risk Rating	Moderate	Risk Rating	Moderate

Solutions

Solutions	Action Status	End Date	Responsible Officer
Review notifications requirements for procurement process and policies. Review checklist for use prior to all public notice advertising.	In Progress	30/06/2017	Tanya Browning
Progress Comments: Ongoing review of procurement process and policy adoption compliance requirements.			

OR-045	Unsuitability of plant and equipment for staff to perform their duties	MODERATE
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Primary Category:	Human Safety and Well –	Responsible Officer:	Dan Yates
Primary Sub-Category:	Being	Secondary Responsible Officers:	
Secondary Categories:			
<u>Inherent</u>		<u>Revised</u>	<u>Future</u>
Consequence	Critical	Consequence	Critical
Likelihood	Possible	Effectiveness of Controls	Non-existent
		Likelihood	Possible
Risk Rating	Moderate	Risk Rating	Moderate

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure operator requirements are included as part of procurement process for plant and equipment	In Progress	30/06/2017	Dan Yates
Progress Comments: Ongoing procurement process review and improvement.			

OR-041	Tree limbs dropping causing potential harm or traffic hazards	MODERATE
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Capacity to Deliver					
Primary Category:	Services	Responsible Officer:		Dan Yates	
Primary Sub-Category:		Secondary Responsible Officers:			
Secondary Categories:					
<u>Inherent</u>		<u>Revised</u>		<u>Future</u>	
Consequence	Minor	Consequence	Minor	Consequence	Minor
Likelihood	Likely	Effectiveness of Controls	Good	Effectiveness of Controls	Non-existent
		Likelihood	Likely	Likelihood	Likely
Risk Rating	Moderate	Risk Rating	Moderate	Risk Rating	Moderate

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure an annual tree pruning program exists	Completed	30/06/2017	Dan Yates
Progress Comments: Program in Place. Ongoing monitoring.			

OR-011	Council's financial information is not reviewed in a timely manner to enable effective decision making.	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major

Likelihood Unlikely

Risk Rating Moderate

Revised

Consequence Major

Effectiveness of Controls Good

Likelihood Unlikely

Risk Rating Moderate

Future

Consequence Major

Effectiveness of Controls Non-existent

Likelihood Unlikely

Risk Rating Moderate

Existing Controls

Revised

Council reviews its financial performance in accordance with relevant legislative requirements.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Designated independent officer reviews the reporting timetable to ensure that management reviews the appropriate information on a regular and timely basis.	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. Information is prepared on a monthly basis, by independent body (Moore Stephens). Management reports detailing concerns or recommendations for review are forwarded directly to the CEO for information.			

OR-012	Significant budget variances are either not investigated on a timely basis or not investigated at all.	MODERATE
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Primary Category: Capacity to Deliver Services		Responsible Officer: Tanya Browning	
Primary Sub-Category:		Secondary Responsible Officers:	
Secondary Categories:			
<u>Inherent</u>		<u>Revised</u>	
Consequence	Major	Consequence	Major
Likelihood	Unlikely	Effectiveness of Controls	Good
		Likelihood	Unlikely
Risk Rating	Moderate	Risk Rating	Moderate
<u>Existing Controls</u>		<u>Future</u>	
Revised		Consequence	Major
		Effectiveness of Controls	Non-existent
		Likelihood	Unlikely
		Risk Rating	Moderate

Existing ControlsRevised

Management regularly reports on actual performance against budget

Solutions

Solutions	Action Status	End Date	Responsible Officer
Exception reports generated on a regular basis that automatically identify variances and reviewed by management. Significant variances identified by using a standard threshold (either percentage or dollar value).	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. Reports prepared with Monthly Statement Financial Activity and reported to Council at Ordinary Meetings. Statements prepared by independent firm (Moore Stephens) with Management Reports detailing concerns or recommendations forwarded directly to the CEO for information.			

OR-023	Over-expenditures on projects may not be detected	MODERATE
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Primary Category:		Capacity to Deliver Services		Responsible Officer:		Tanya Browning	
Primary Sub-Category:				Secondary Responsible Officers:			
Secondary Categories:							
<u>Inherent</u>		<u>Revised</u>		<u>Future</u>			
Consequence	Major	Consequence	Major	Consequence	Major		
Likelihood	Unlikely	Effectiveness of Controls	Good	Effectiveness of Controls	Non-existent		
		Likelihood	Unlikely	Likelihood	Unlikely		
Risk Rating	Moderate	Risk Rating	Moderate	Risk Rating	Moderate		
<u>Existing Controls</u>		<u>Revised</u>		<u>Future</u>			
Revised							

Existing ControlsRevised

Exception report generated detailing all variances for project costs over a fixed threshold (i.e. percentage or dollar amount).
Exception report reviewed by management and all significant variances are investigated.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Rigorous process exists for establishing budgets for projects. Project budgets must be approved in accordance with Delegations of Authority.	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing Monitoring. Reports prepared with Monthly Statement Financial Activity and reported to Council at Ordinary Meetings. Statements prepared by independent firm (Moore Stephens) with Management Reports detailing concerns or recommendations forwarded directly to the CEO for information.			

OR-026	Borrowings are either not recorded or are recorded inaccurately	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major

Likelihood Unlikely

Risk Rating Moderate

Revised

Consequence Major

Effectiveness of Controls Excellent

Likelihood Unlikely

Risk Rating Moderate

Future

Consequence Major

Effectiveness of Controls Non-existent

Likelihood Unlikely

Risk Rating Moderate

Existing Controls

Revised

Debt repayment transactions are scrutinised and/or reconciled to ensure complete and consistent recording in the appropriate accounting period.

Solutions

Solutions	Action Status	End Date	Responsible Officer
A loan register is maintained containing a copy of Council resolution approving the loan and a schedule of the loan liability and the loan repayment from the lender. This also includes details of any Cash Advanced Debenture	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing Monitoring. Council does not have loans, however mechanism is in place should this change to ensure that borrowing liabilities are correctly recorded and monitored.			

OR-032	Council does not obtain value for money in its purchasing & procurement	MODERATE
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Primary Category: Shire Reputation and Governance

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
Likelihood Unlikely

Revised

Consequence Major
Effectiveness of Controls Good
Likelihood Unlikely

Future

Consequence Major
Effectiveness of Controls Non-existent
Likelihood Unlikely

Risk Rating Moderate

Risk Rating Moderate

Risk Rating Moderate

Existing Controls

Revised

All purchase orders are approved in accordance with the Delegations of Authority and relevant policies

Solutions

Solutions	Action Status	End Date	Responsible Officer
Council has a comprehensive Contract and Procurement Policy and Guidelines, in accordance with the WALGA Procurement Guide 2014. These are reviewed annually.	In Progress	30/06/2017	Tanya Browning
Progress Comments: Policy already in place, as per WALGA & DLGC recommended format. Guidelines (operational) for staff are in place, and are currently being further improved to ensure compliance			

OR-033	Purchase orders are placed for unapproved goods and services	MODERATE
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Primary Category:	Capacity to Deliver	Responsible Officer:	Tanya Browning		
	Services				
Primary Sub-Category:					
Secondary Categories:					
<u>Inherent</u>		<u>Revised</u>		<u>Future</u>	
Consequence	Major	Consequence	Major	Consequence	Major
Likelihood	Unlikely	Effectiveness of Controls	Good	Effectiveness of Controls	Non-existent
		Likelihood	Unlikely	Likelihood	Unlikely
Risk Rating	Moderate	Risk Rating	Moderate	Risk Rating	Moderate

Existing Controls**Revised**

All purchase orders are approved in accordance with the Delegations of Authority and relevant policies.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Staff provided clear guidance and instructions on the process for purchasing goods and services, including appropriate approval and obtaining appropriate number of quotes, where applicable.	In Progress	30/06/2017	Tanya Browning
Progress Comments: Staff with delegated authority have been provided with review of process by CEO, and further guidelines are currently being developed for continued education and renewal of information for staff responsible for purchasing. Contract staff have been engaged to assist with documenting processes.			

OR-035	Credit Cards are used for purchases of a personal nature and/or have inappropriate levels	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major

Likelihood Unlikely

Risk Rating Moderate

Revised

Consequence Major

Effectiveness of Controls Good

Likelihood Unlikely

Risk Rating Moderate

Future

Consequence Major

Effectiveness of Controls Non-existent

Likelihood Unlikely

Risk Rating Moderate

Existing Controls

Revised

Employees sign a declaration confirming compliance with Council policy and procedures prior to the Credit Card being released

Solutions

Solutions	Action Status	End Date	Responsible Officer
Council, CEO or other authorised officer approves all issues of Credit Cards and limits, to employees prior to release	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. CEO approves and instructs staff on credit card usage.			

OR-038	Council does not obtain value for money in relation to its contractors	MODERATE
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Primary Category: Shire Reputation and Governance
Primary Sub-Category:

Responsible Officer: Dan Yates
Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major
Likelihood Unlikely

Revised

Consequence Major
Effectiveness of Controls Good
Likelihood Unlikely

Future

Consequence Major
Effectiveness of Controls Non-existent
Likelihood Unlikely

Risk Rating Moderate

Risk Rating Moderate

Risk Rating Moderate

Existing Controls

Revised

On-going contract management process that identifies and manages deliverables, key contract clauses, responsibilities and milestones

Solutions

Solutions	Action Status	End Date	Responsible Officer
Council does not release milestone payments to suppliers / contractors until they meet all their associated objectives. Payments authorised by CEO and/or delegated senior officer	In Progress	30/06/2017	Dan Yates
Progress Comments: Contract management process in place. Ongoing process improvements will continue. Formalized procedure document to be drafted for review.			

OR-001	Budgets do not reflect strategic objectives	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

Review by management of actual performance against budget in relation to initiatives/objectives of Community Strategic Plan, Corporate Business Plan and Strategic Management Plans.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure process in place to establish clear links and relationship between budgets and Integrated Plans.	In Progress	31/12/2017	Tanya Browning
Progress Comments: Strategic Resources Plan complete (LTFP & AMP) adopted by Council in Oct 2016. Draft Corporate Business Plan currently with management for review. These plans are streamlined to integrate with existing systems and to ensure fluid process with budget preparations.			

OR-004	Budgets are inaccurately reported with differences in the Budget adopted by Council, and that exercised by Council administration.	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Excellent

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

Original Budget and any approved changes are compared to the Budget entered into the financial system for accuracy by appropriate level of management with identified variances investigated.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Appropriate level of management or an independent person investigates financial system for accuracy of budgets in financial system and changes adopted by Council.	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. Moore Stephens provide remote accounting service with review of entries etc. Independent management reports are forwarded to the CEO monthly to advise of issues or actions required. Segregation of duties internally now see more responsibility to the Senior Admin Officer with end of month processing, reviewed by the DCEO			

OR-005	General Ledger does not contain accurate financial information	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Excellent

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

General Ledger reconciliations (including control and clearing accounts) are prepared monthly by responsible staff

Solutions

Solutions	Action Status	End Date	Responsible Officer
General Ledger reconciliation's (including control and clearing accounts) are prepared monthly by responsible staff	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. Moore Stephens provide remote accounting service with review of entries etc. Independent management reports are forwarded to the CEO monthly to advise of issues or actions required. Segregation of duties internally now see more responsibility to the Senior Admin Officer with end of month processing, reviewed by the DCEO			

OR-007	General Ledger policies and procedures are not current.	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Excellent

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

Current procedures exist to enable staff to reconcile control and clearing accounts

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure procedures being used by staff for general ledger reconciliations are current	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. Moore Stephens provide remote accounting service with review of entries etc. Independent management reports are forwarded to the CEO monthly to advise of issues or actions required. Segregation of duties internally now see more responsibility to the Senior Admin Officer with end of month processing, reviewed by the DCEO			

OR-013	Cash Floats & Petty Cash are inadequately safeguarded	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Secondary Responsible Officers:

Tanya Browning

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Excellent

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

Cash floats and petty cash are stored in secured facilities (e.g. safes, registers) when not in use

Solutions

Solutions	Action Status	End Date	Responsible Officer
Access (i.e. passwords or keys) to the cash floats and petty cash safes/registers is limited to authorised officers.	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing Monitoring. Segregation of duties has enabled increased review of tasks relating to cash transactions. Higher levels of scrutiny decrease risk in this area			

OR-014	Cash Floats and Petty Cash transactions are either invalid, inaccurately recorded or not recorded at all	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Excellent

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

A register for cash floats and petty cash and custodians is maintained by appropriately designated staff to record all movements

Solutions

Solutions	Action Status	End Date	Responsible Officer
Cash floats and petty cash are reconciled on a regular basis and these reconciliations are reviewed and signed off by an independent person.	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing Monitoring. Segregation of duties internally within administration office now see more responsibility to the Senior Admin Officer with end of month processing, reviewed by the DCEO. This also includes reviews by Senior Admin Officer of more junior administration staff.			

OR-015	Banking transactions are either inaccurately recorded or not recorded at all	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Excellent

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

Daily cash receipting is reconciled as part of end of day process

Solutions

Solutions	Action Status	End Date	Responsible Officer
Bank reconciliations are performed on a predetermined basis and are reviewed by an authorised officer. Any identified discrepancies are investigated immediately.	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing Monitoring. Moore Stephens provide remote accounting service with review of entries etc. Independent management reports are forwarded to the CEO monthly to advise of issues or actions required. Segregation of duties internally now see more responsibility to the Senior Admin Officer with end of month processing, reviewed by the DCEO			

OR-018	Investment transactions are either not recorded or are recorded inaccurately.	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Good

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

Actual investment income compared to budget on a regular basis; variances are investigated.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Investment transactions are reconciled / compared to third-party statements documents and discrepancies are investigated	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing Monitoring. Moore Stephens provide remote accounting service with review of entries etc. Independent management reports are forwarded to the CEO monthly to advise of issues or actions required. Segregation of duties internally now see more responsibility to the Senior Admin Officer with end of month processing, reviewed by the DCEO			

OR-020	Inventory received is either recorded inaccurately or not recorded at all.	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Good

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

Supplier statements are reconciled to goods receipt records and invoices regularly.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Monthly stock-takes of inventory are completed and reconciled to the general ledger	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing Monitoring. Improved recording of inventory is now undertaken and maintained, and easily accessible, allowing more regular reconciliations to take place.			

OR-024	Accounts payable amounts and disbursements are either inaccurately recorded or not recorded at all	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Good

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

Invoices received are authorised and accompanied by appropriate supporting documentation. Statements received from suppliers are reconciled to the supplier accounts in the accounts payable sub ledger regularly and differences are investigated.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Payments (Cheques and EFT's) are endorsed by authorised officers separate to the preparer who ensure that they are paid to the specified payee	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. Segregation of duties internally within administration office now see more responsibility to the Senior Admin Officer with end of month processing, reviewed by the DCEO. This also includes reviews by Senior Admin Officer of more junior administration staff.			

OR-025	Disbursements are not authorised properly	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Excellent

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Existing Controls

Revised

Individuals who authorise payment of suppliers are authorised officers who are independent of the processing of invoices.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Purchase Orders must be raised for the purchase of goods and services in line with the Council's Procurement policy or over a predetermined amount where applicable. This must be done in accordance with delegated authorities	In Progress	30/06/2017	Tanya Browning
Progress Comments: Staff responsible for processing purchasing payments have been provided with review of process by DCEO, and further guidelines are currently being developed for continued education and renewal of information for staff responsible for processing purchasing payments. Contract staff have been engaged to assist with documenting processes.			

OR-030	The fee charged does not reasonably reflect the value of the services provided	MODERATE
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Primary Category: Capacity to Deliver Services		Responsible Officer: Tanya Browning	
Primary Sub-Category:		Secondary Responsible Officers:	
Secondary Categories:			
<u>Inherent</u>		<u>Revised</u>	
Consequence	Minor	Consequence	Minor
Likelihood	Possible	Effectiveness of Controls	Good
		Likelihood	Possible
Risk Rating	Moderate	Risk Rating	Moderate
<u>Future</u>		<u>Future</u>	
Consequence	Minor	Consequence	Minor
		Effectiveness of Controls	Non-existent
		Likelihood	Possible
Risk Rating	Moderate	Risk Rating	Moderate

Existing Controls**Revised**

User pay income compared to budget regularly; management reviews and investigates significant variances.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Management to review fees charged for services on a regular basis in order to provide a value for money service in the light of operational costs.	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. Fees and charges reviewed annually as part of budget process, with alignment to Strategic Community Plan to ensure that end users are not unfairly disadvantaged on capacity to pay with essential services (as identified by the community)			

OR-039	Footpaths lifting and causing a tripping hazard	MODERATE
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Capacity to Deliver		Responsible Officer:		Dan Yates	
Primary Category: Services		Secondary Responsible Officers:			
Primary Sub-Category:					
Secondary Categories:					
<u>Inherent</u>		<u>Revised</u>		<u>Future</u>	
Consequence	Minor	Consequence	Minor	Consequence	Minor
Likelihood	Possible	Effectiveness of Controls	Good	Effectiveness of Controls	Non-existent
		Likelihood	Possible	Likelihood	Possible
Risk Rating	Moderate	Risk Rating	Moderate	Risk Rating	Moderate

Solutions

Solutions	Action Status	End Date	Responsible Officer
Annual asset maintenance plan exists for footpaths	In Progress	30/06/2017	Dan Yates
Progress Comments: Footpath asset maintenance project completed. Ongoing monitoring for improvement opportunities.			

OR-040	Pot holes and road shoulder wearing causing potential traffic hazards and/or closures	MODERATE
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Primary Category: Capacity to Deliver Services

Primary Sub-Category:

Responsible Officer:

Dan Yates

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Possible

Risk Rating Moderate

Revised

Consequence Minor

Effectiveness of Controls Good

Likelihood Possible

Risk Rating Moderate

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Possible

Risk Rating Moderate

Solutions

Solutions	Action Status	End Date	Responsible Officer
Annual asset maintenance plan exists for roads	In Progress	30/06/2017	Dan Yates

Progress Comments: Road network asset maintenance program partially completed. Continued inspections to identify high risk areas for maintenance. Funding available in current budget

OR-016	Fraud	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major

Likelihood Rare

Risk Rating Moderate

Revised

Consequence Major

Effectiveness of Controls Excellent

Likelihood Rare

Risk Rating Moderate

Future

Consequence Major

Effectiveness of Controls Non-existent

Likelihood Rare

Risk Rating Moderate

Existing Controls

Revised

Cash transfers between bank accounts and investment bodies are approved by authorised officer. Bank reconciliations are performed on a predetermined basis and are reviewed by an authorised officer

Solutions

Solutions	Action Status	End Date	Responsible Officer
Access to EFT Banking system restricted to appropriately designated personnel and procedures are in place to ensure that all cash collected is banked and properly recorded.	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. Only staff with delegated authority have access to EFT banking systems, which also requires two independent authorisations by separate officers. Segregation of duties also provides more opportunity for review by senior staff of transactions relating to cash handling.			

OR-034	Payroll disbursements are made to incorrect or fictitious employees	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major

Likelihood Rare

Risk Rating Moderate

Revised

Consequence Major

Effectiveness of Controls Good

Likelihood Rare

Risk Rating Moderate

Future

Consequence Major

Effectiveness of Controls Non-existent

Likelihood Rare

Risk Rating Moderate

Existing Controls

Revised

Transfer of the bank file IS restricted to authorised officers who are not be involved in the preparation of the pay run

Solutions

Solutions	Action Status	End Date	Responsible Officer
Payroll system generates exception reports detailing all payroll changes that are regularly reviewed by management who investigate & approve variances.	In Progress	30/06/2017	Tanya Browning
Progress Comments: New payroll system has been implemented. Senior Administration Officer has been collating guidelines for reports and currently liaising with software providers to create report that provides necessary information and level of detail for review and approval as part of fortnightly payroll process.			

OR-036	Employees are reimbursed for expenses of a personal nature	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Major

Likelihood Rare

Risk Rating Moderate

Revised

Consequence Major

Effectiveness of Controls Good

Likelihood Rare

Risk Rating Moderate

Future

Consequence Major

Effectiveness of Controls Non-existent

Likelihood Rare

Risk Rating Moderate

Existing Controls

Revised

Management regularly reviews employee reimbursements and selects unusual/significant items and agrees to original approved reimbursement claim along with supporting evidence (i.e. receipts). All errors are investigated.

Solutions

Solutions	Action Status	End Date	Responsible Officer
All claims for Employee Reimbursements are submitted for approval along with supporting documentary evidence (i.e. receipts) and confirmation of valid expenses. This is approved by management in accordance with Delegations of Authority. Management focus on the nature (i.e. type of expense) as well as the amount of the claim.	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. Reimbursement forms have been created which are required to be completed for reimbursement, detailing the nature, purpose and date of expense, subsequently signed by employee. Supporting information attached and then forwarded to senior officer with purchasing authority for review and approval.			

OR-006	Data contained within the General Ledger is permanently lost.	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Critical

Likelihood Unlikely

Risk Rating Moderate

Revised

Consequence Critical

Effectiveness of Controls Good

Likelihood Unlikely

Risk Rating Moderate

Future

Consequence Critical

Effectiveness of Controls Non-existent

Likelihood Unlikely

Risk Rating Moderate

Existing Controls

Revised

Data for the general ledger is being backed up monthly and stored externally

Solutions

Solutions	Action Status	End Date	Responsible Officer
Ensure off-site backup of data, program and documentation for the general ledger exists	In Progress	30/06/2017	Tanya Browning
Progress Comments: Backups conducted daily. Current review into reliability and risk of online cloud backups being undertaken at present for comparison to current procedures.			

OR-017	Council makes poor investment decisions	MODERATE
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Critical

Likelihood Unlikely

Risk Rating Moderate

Revised

Consequence Critical

Effectiveness of Controls Good

Likelihood Unlikely

Risk Rating Moderate

Future

Consequence Critical

Effectiveness of Controls Non-existent

Likelihood Unlikely

Risk Rating Moderate

Existing Controls

Revised

Management monitor cash & anticipated future cash flows. Surplus funds invested in accordance with Council policy. Investment & transfer of funds approved by officers in accordance with levels of delegations.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Council has a clear and comprehensive investment policy to assist when making any decisions to invest funds.	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. Investment policy exists and is reviewed annually by Council.			

OR-027	Lack of working capital to meet Council's financial commitments	MODERATE
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Primary Category: Shire Reputation and Governance

Primary Sub-Category:

Responsible Officer:

Jim Epis

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Critical

Likelihood Unlikely

Risk Rating Moderate

Revised

Consequence Critical

Effectiveness of Controls Excellent

Likelihood Unlikely

Risk Rating Moderate

Future

Consequence Critical

Effectiveness of Controls Non-existent

Likelihood Unlikely

Risk Rating Moderate

Existing Controls

Revised

Details of cash requirements, particularly with capital works, are documented and discussed by authorised officers. Investments and borrowings are reported to Council quarterly

Solutions

Solutions	Action Status	End Date	Responsible Officer
Management reviews cash position of Council on an on-going basis, involving comparison to budgets; significant variances investigated by management.	Completed	30/06/2017	Jim Epis
Progress Comments: Ongoing monitoring. Reports prepared with Monthly Statement Financial Activity and reported to Council at Ordinary Meetings by DCEO. Statements prepared by independent firm (Moore Stephens) with Management Reports detailing concerns or recommendations forwarded directly to the CEO for information.			

OR-037	Council is not able to demonstrate that all probity issues have been addressed in the Contracting process	LOW
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Primary Category: Shire Reputation and Governance

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Critical

Likelihood Rare

Risk Rating Low

Revised

Consequence Critical

Effectiveness of Controls Good

Likelihood Rare

Risk Rating Low

Future

Consequence Critical

Effectiveness of Controls Non-existent

Likelihood Rare

Risk Rating Low

Existing Controls

Revised

Evaluation process exists both during the selection process and throughout the term of the contract to ensure that supplier / contractor meet their objectives.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Robust and transparent selection processes to ensure effective and qualified suppliers / contractors are selected by Council. This includes compliance with Code of Conduct, Conflict of Interest and procurement policies	Completed	30/06/2017	Tanya Browning
Progress Comments: Ongoing monitoring. Council staff operate within guidelines of purchasing policy, buy local policy etc.			

OR-008	Council does not comply with statutory reporting requirements and deadlines	LOW
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor
Likelihood Unlikely

Revised

Consequence Minor
Effectiveness of Controls Good
Likelihood Unlikely

Future

Consequence Minor
Effectiveness of Controls Non-existent
Likelihood Unlikely

Risk Rating Low

Risk Rating Low

Risk Rating Low

Existing Controls

Revised

Statutory financial reports prepared by suitably qualified staff and reviewed by senior management.

Solutions

Solutions	Action Status	End Date	Responsible Officer
A mechanism and/or checklist is in place to ensure statutory reporting deadlines are met. Deputy CEO monitors compliance with reporting deadlines.	In Progress	30/06/2017	Tanya Browning
Progress Comments: More refined operational guidelines being developed. Contract administrative assistance engaged to assist with project.			

OR-010	Accounting policies adopted by Council are not adhered to by Council administration.	LOW
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Primary Category: Financial and Legal

Primary Sub-Category:

Responsible Officer:

Tanya Browning

Secondary Responsible Officers:

Secondary Categories:

Inherent

Consequence Minor

Likelihood Unlikely

Risk Rating Low

Revised

Consequence Minor

Effectiveness of Controls Good

Likelihood Unlikely

Risk Rating Low

Future

Consequence Minor

Effectiveness of Controls Non-existent

Likelihood Unlikely

Risk Rating Low

Existing Controls

Revised

Deputy CEO monitor's changes in guidance & regulations & makes the appropriate changes to the Shire's accounting policies & procedures on a timely basis.

Solutions

Solutions	Action Status	End Date	Responsible Officer
Accounting Policies and Procedures are reviewed, updated & communicated to all Shire staff responsible for reconciling, monitoring or purchasing	In Progress	30/06/2017	Tanya Browning
Progress Comments: More refined operational guidelines being developed. Contract administrative assistance engaged to assist with project.			

5.0 NEXT MEETING

20th June 2017, following the conclusion of the Ordinary meeting of Council commencing at 9:30am.

6.0 CLOSURE OF MEETING

There being no further business, Chairperson Cr PJ Craig declared the meeting closed at 12:48pm.