Department of
Local Government, Sport and Cultural Industries
GOVERNMENT OF WESTERN AUSTRALIA

Broomehill-Tambellup – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	**Reference**	**Question**	**Response**	**Comments**
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	**Reference**	**Question**	**Response**	**Comments**
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	No delegations were made to Committee's
2	s5.16	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	

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7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	Last review September 2022
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	

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7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	

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17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	Code of Conduct adopted May 2021
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	No	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	No	

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Elections				
No	**Reference**	**Question**	**Response**	**Comments**
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	No Elections were conducted during 2022
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	

Finance				
No	**Reference**	**Question**	**Response**	**Comments**
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	The Audit Committee is not delegated any powers or duties
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	No	2021/22 Audit is being finalised

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4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	The Auditors report has not yet been received as the audit is being finalised. If any matters are raised in the Auditors report appropriate action will be taken to address those matters
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	N/A	2021/22 Audit is still being finalised

Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	The Shire does not have designated senior employees
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

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Official Conduct				
No	**Reference**	**Question**	**Response**	**Comments**
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	**Reference**	**Question**	**Response**	**Comments**
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	

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4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	

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14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	No	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	

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Integrated Planning and Reporting				
No	**Reference**	**Question**	**Response**	**Comments**
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	17/11/2022
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	22/07/2021 The Corporate Business Plan is currently under review to align with the new Strategic Community Plan
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	**Reference**	**Question**	**Response**	**Comments**
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	No	Last review endorsed March 2016 - review planned 2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	No	Last review endorsed March 2016 - review in progress March 2023

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3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No disclosures were made
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

_____ _____

Chief Executive Officer Date

_____ _____

Mayor/President Date

December 2022

Shire of Broomehill-Tambellup

Operational Risk Summary Report

Michael Sparks
MS Consulting

The following summary is sourced from *V3Shire of Broomehill-Tambellup, Risk Profile and Reporting Register, November 2022.*

The worksheet Tab labelled **'Matrixes'** reflects the Shire's **Risk Assessment and Acceptance Criteria.** These Criteria also appear in the Shire's Risk Management Policy and Risk Management Procedures. These criteria and the Risk Profile and Reporting Register were last updated in November 2022.

Referencing these Risk Assessment and Acceptance Criteria, the Shire's **External Theft and Fraud** and **Document Management Processes** classify as unacceptable operational risk due to having inadequate Controls in place and require prioritised corrective action by the Shire.

External Theft and Fraud is rated as a higher overall risk to Shire operations and should therefore be prioritised ahead of Document Management Processes.

All remaining Risk Profiles fall within appetite, are acceptable operational risk, have adequate controls in place, managed by routine or specific procedures, and are subject to annual or semi-annual monitoring.

- There are no Operational risk profiles rated **'Extreme'**.
- There are no Operational risk profiles rated **'High'**.
- The Likelihood of risks materialising in the current reporting period, across all risk areas, is considered **'Unlikely'** to **'Possible'**. There are no Operational risk profiles with a **Likelihood** considered **'Almost Certain'.**
- There are two Operational risk profiles with **Consequences** considered **'Major'.** These are in the areas of Business & Community Disruption and Environment Management; however, both are considered unlikely to materialise within the current reporting period.
- The **overall risk trend** between the current and previous reporting periods has not been assessed due to differing risk monitoring methods used in the past.
- Thirty-seven **improvements** or actions were identified to strengthen controls and are listed on the following pages according to due date and responsibility.

Note: Descriptions referring to Design, Operating and Overall Effectiveness of Controls is reflected on Page 11 of the Shire's Risk Management Procedures, and Treatment options are reflected on Page 13.

Risk Summary Report compiled by Michael Sparks, MS Consulting, December 2022.
This report is based on prevailing conditions at the time and information provided by Shire of Broomehill-Tambellup personnel. It does not imply that no other conditions exist.

Improvements or actions prioritised according to due date:

Risk Profile	Improvement or Action	Due Date	Who
Disruption	Stock an emergency grab-bag for use in emergencies	Jan-23	SSPO
WH&S	Confirm Safety Data Sheets are up-to-date	Feb-23	WORKS ADMIN
Supplier & Contract Management	Formalise contract variations process	Mar-23	CEO
Compliance	Undertake three-year Legislative review of compliance (Reg17)	Mar-23	EXA
Documents	Refresh staff Document Management awareness training and education	Mar-23	MFA
Documents	Share Document Disaster Management Plan with users	Mar-23	MFA
External Theft and Fraud	Review IT security access protocols, profile management & infrastructure security	Mar-23	MFA
IT Systems	Implement 2-factor authentication IT security access	Mar-23	MFA
IT Systems	Develop I.T. usage procedures handbook	Mar-23	MFA
Human Resources	Review Probation checklist	Mar-23	SSPO
Misconduct	Implement procedure for Working with Children checks and update position descriptions	Mar-23	SSPO
Misconduct	Implement procedure for Police clearance checks	Mar-23	SSPO
Supplier & Contract Management	Formalise contract renewal reminder spreadsheet. Include contractor insurance checks & review of contract arrangements	Mar-23	WORKS ADMIN
Assets	Document a routine inspection and maintenance schedule for buildings	Apr-23	BMC
Compliance	Undertake Financial management review	Apr-23	MFA
IT Systems	Conduct I.T. usage procedures training	Apr-23	MFA
Environment	Develop weed control program	Apr-23	MW
Misconduct	Implement formal Disciplinary Procedures	Jun-23	CEO
Misconduct	Implement formal Whistleblowing Procedures	Jun-23	CEO
Project	Implement project management training for staff	Jun-23	CEO
WH&S	Confirm internal Emergency Management Framework is up-to-date (Emergency Planning Committee, drills, trained Wardens and First Aiders and Plan for each building	Jun-23	CEO
Compliance	Develop a Compliance Calendar	Jun-23	EXA
Documents	Implement Electronic records management system (Synergy)	Jun-23	EXA
Assets	Update Strategic Resource Plan	Jun-23	MFA
Assets	Develop a Portable and Attractive Assets register	Jun-23	MFA
Disruption	Review I.T. Disaster Recovery Plan	Jun-23	MFA
External Theft and Fraud	Develop register of fixed, minor and attractive assets	Jun-23	MFA
Environment	Implement mosquito control program	Jun-23	MW
Human Resources	Formalise Exit interview process, including when an interview is not required	Jun-23	SSPO
Human Resources	Formalise Exit process	Jun-23	SSPO
WH&S	Engage a new Employee Assistance Program	Jun-23	SSPO
Assets	Document a routine inspection and maintenance schedule for parks, reserves & play equipment	Jun-23	TL PARKS
Project	Develop project management framework. Include formal risk assessment process prior to initiation and during project term	Sep-23	CEO
Assets	Document a routine inspection and maintenance schedule for hard Infrastructure (roads, bridges, drainage, footpaths - RAMMS)	Dec-23	MW
Environment	Develop Waste Management Plan	Dec-23	MW
Disruption	Have a duplicate set of keys made for offsite storage	Dec-23	SSPO
Human Resources	Update Workforce Plan	Jun-24	CEO

Improvements or actions prioritised according to responsibility are:

Risk Profile	Improvement or Action	Due Date	Who
Assets	Document a routine inspection and maintenance schedule for buildings	Apr-23	BMC
Supplier & Contract Management	Formalise contract variations process	Mar-23	CEO
Misconduct	Implement formal Disciplinary Procedures	Jun-23	CEO
Misconduct	Implement formal Whistleblowing Procedures	Jun-23	CEO
Project	Implement project management training for staff	Jun-23	CEO
WH&S	Confirm internal Emergency Management Framework is up-to-date (Emergency Planning Committee, drills, trained Wardens and First Aiders and Plan for each building	Jun-23	CEO
Human Resources	Update Workforce Plan	Jun-24	CEO
Project	Develop project management framework. Include formal risk assessment process prior to initiation and during project term	Sep-23	CEO
Compliance	Undertake three-year Legislative review of compliance (Reg17)	Mar-23	EXA
Compliance	Develop a Compliance Calendar	Jun-23	EXA
Documents	Implement Electronic records management system (Synergy)	Jun-23	EXA
Documents	Refresh staff Document Management awareness training and education	Mar-23	MFA
Documents	Share Document Disaster Management Plan with users	Mar-23	MFA
External Theft and Fraud	Review IT security access protocols, profile management & infrastructure security	Mar-23	MFA
IT Systems	Implement 2-factor authentication IT security access	Mar-23	MFA
IT Systems	Develop I.T. usage procedures handbook	Mar-23	MFA
Compliance	Undertake Financial management review	Apr-23	MFA
IT Systems	Conduct I.T. usage procedures training	Apr-23	MFA
Assets	Update Strategic Resource Plan	Jun-23	MFA
Assets	Develop a Portable and Attractive Assets register	Jun-23	MFA
Disruption	Review I.T. Disaster Recovery Plan	Jun-23	MFA
External Theft and Fraud	Develop register of fixed, minor and attractive assets	Jun-23	MFA
Environment	Develop weed control program	Apr-23	MW
Environment	Implement mosquito control program	Jun-23	MW
Assets	Document a routine inspection and maintenance schedule for hard Infrastructure (roads, bridges, drainage, footpaths - RAMMS)	Dec-23	MW
Environment	Develop Waste Management Plan	Dec-23	MW
Disruption	Stock an emergency grab-bag for use in emergencies	Jan-23	SSPO
Human Resources	Review Probation checklist	Mar-23	SSPO
Misconduct	Implement procedure for Working with Children checks and update position descriptions	Mar-23	SSPO
Misconduct	Implement procedure for Police clearance checks	Mar-23	SSPO
Human Resources	Formalise Exit interview process, including when an interview is not required	Jun-23	SSPO
Human Resources	Formalise Exit process	Jun-23	SSPO
WH&S	Engage a new Employee Assistance Program	Jun-23	SSPO
Disruption	Have a duplicate set of keys made for offsite storage	Dec-23	SSPO
Assets	Document a routine inspection and maintenance schedule for parks, reserves & play equipment	Jun-23	TL PARKS
WH&S	Confirm Safety Data Sheets are up-to-date	Feb-23	WORKS ADMIN
Supplier & Contract Management	Formalise contract renewal reminder spreadsheet. Include contractor insurance checks & review of contract arrangements	Mar-23	WORKS ADMIN

Risk Management Procedures

November 2022

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Introduction

The Shire of Broomehill-Tambellup's Risk Management Policy combined with the components of this Risk Management Procedures document, Risk Assessment and Acceptance Criteria and the Risk Profiles Risk Register, form the Shire's Risk Management Framework.

The framework sets out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks.

All components of this document are based on AS/NZS ISO 31000:2018 Risk management - Guidelines.

It is essential that all areas of the Shire adopt these procedures to ensure:

- Strong corporate governance.
- Compliance with relevant legislation, regulations and internal policies.
- That uncertainty and its effects on objectives is understood.

This framework aims to balance a documented, structured and systematic process with the Shire's current size, resource availability and complexity.

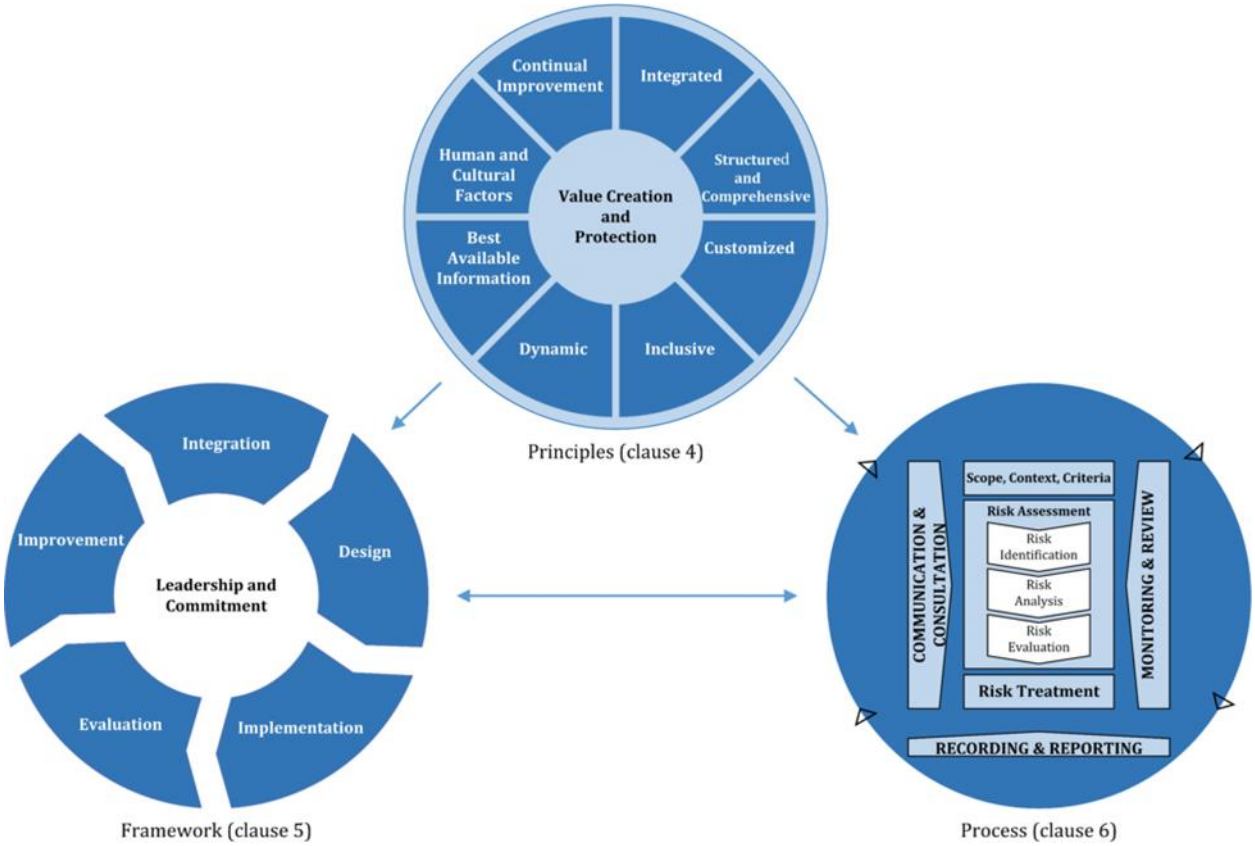


Figure 1: Relationship between risk management principles, framework and process (Source: ISO 31000:2018)

Governance

Appropriate governance of risk management within the Shire provides:

- Transparency of decision-making.
- Clear identification of the roles and responsibilities of the risk management functions.
- An effective governance structure to support the risk framework.

Framework Review

The Risk Management Framework is to be reviewed for appropriateness and effectiveness at least every three years.

Operating Model

the Shire has adopted a **"Three Lines of Defence"** model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision-making are structured to demonstrate effective governance and assurance. By operating within the approved Risk Appetite and Framework, our Council, Executive and other stakeholders will have assurance that risks are managed effectively to support delivery of the Shire's Strategic and Operational Plans.

First Line of Defence

All operational areas of the Shire are considered **'1st Line'**.

They are responsible for ensuring that risks within their scope of operations are identified, assessed, managed, monitored and reported. Ultimately, they bear ownership and responsibility for losses or opportunities from the realisation of risk. Associated responsibilities include:

- Establish and implement appropriate processes and controls for the management of risk in line with these procedures.
- Undertake adequate analysis to support the risk decision-making process.
- Retain primary accountability for the ongoing management of their risk and control environment.

Second Line of Defence

The Strategic Support & Projects Officer acts as the primary **'2nd Line'**. This position owns and manages the framework for risk management. They draft and implement the governance procedures and provide the necessary tools and training to support the 1st Line process.

The Shire's Executive Leadership Team supplement the 2nd Line of defence.

Maintaining oversight on the application of the Framework provides a transparent view and level of assurance to the 1st & 3rd Lines on the risk and control environment. Additional responsibilities include:

- Providing independent oversight of risk matters as required.
- Monitoring and reporting on emerging risks.
- Co-ordinating the Shire's risk reporting for Council, CEO, Executive and the Audit Committee.
- Performing Control Assurance activities across the Shire's key processes as required.

Third Line of Defence

Internal & External Audit are the **'3rd Line'** of defence, providing independent assurance to Council, Audit Committee and Executive on the effectiveness of business operations and oversight frameworks (1st & 2nd Lines).

Internal Audit – Appointed by the CEO to report on the adequacy and effectiveness of internal control processes and procedures, the scope of which would be determined by the CEO with input from the Audit Committee.

External Audit –Appointed by Council on the recommendation of the Audit Committee to report independently to the CEO on the annual financial statements only.

Governance Structure

The following diagram depicts the current operating structure for risk management within the Shire.

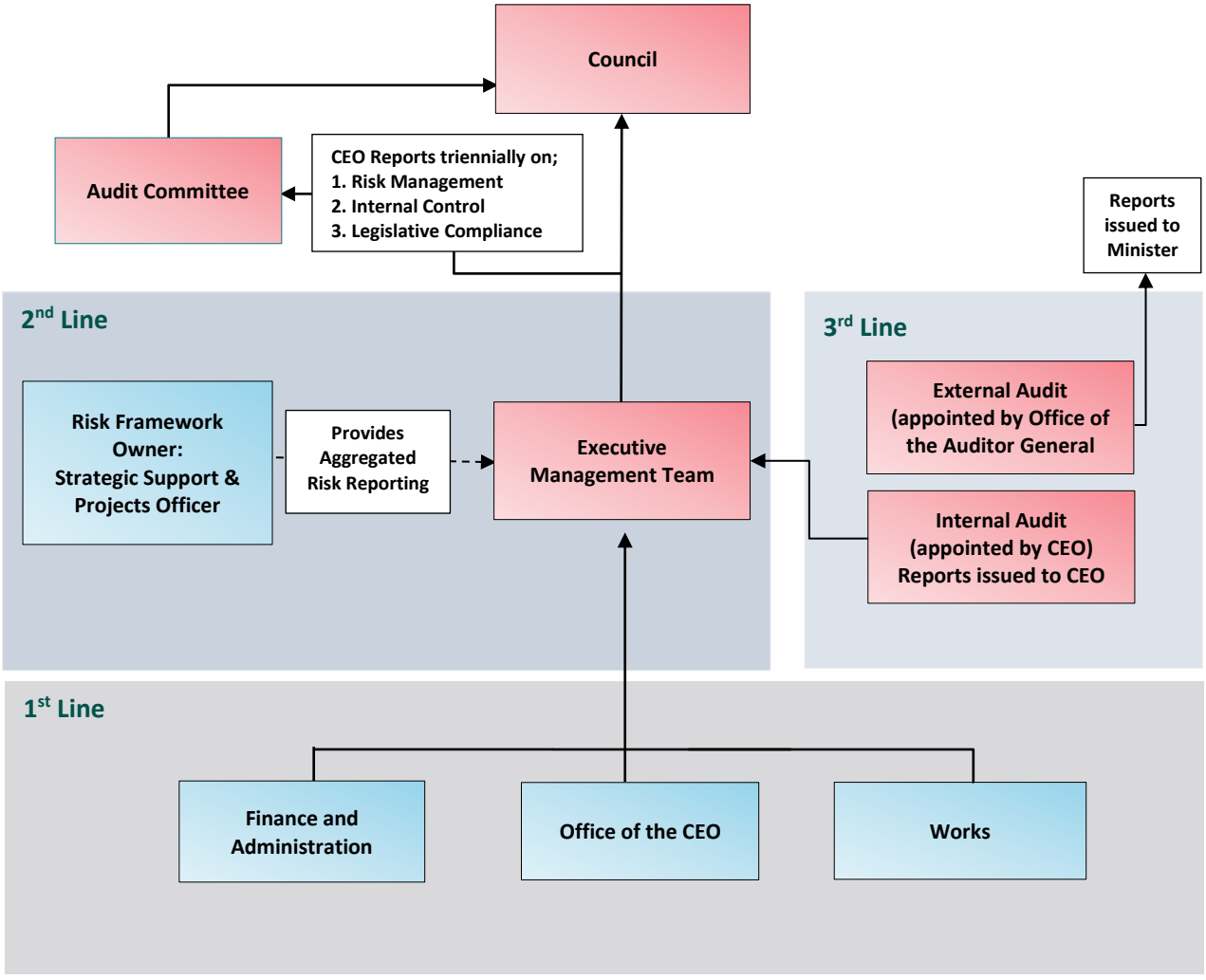


Figure 2: Three Lines of Defence Operating Model

Roles & Responsibilities

Council

- Review and approve the Shire's Risk Management Policy and Risk Assessment & Acceptance Criteria.
- Appoint external Auditors to report on financial statements annually.
- Establish and maintain an Audit Committee in terms of the Local Government Act.

Audit Committee

- Support Council to provide effective corporate governance.
- Oversight of all matters that relate to the conduct of Audits (Internal & External).
- Regular review of the appropriateness and effectiveness of the Framework.
- Independent, objective and autonomous in deliberations.

CEO / Executive Team

- Appoint Internal Auditors as required under Local Government (Audit) regulations
- Review the appropriateness and effectiveness of the Risk Management Framework.
- Drive consistent embedding of a risk management culture.
- Analyse and discuss emerging risks, issues, and trends.
- Document decisions and actions arising from risk-related matters.
- Liaise with Council in relation to risk acceptance requirements.
- Own and manage strategic & operational risk.

Strategic Support & Projects Officer

- Oversee and facilitate the Risk Management Framework.
- Support reporting requirements for risk-related matters.

Work Areas

- Drive risk management culture within work areas.
- Own, manage and report on specific risk issues as required.
- Assist in the risk & control management process as required.
- Highlight any emerging risks or issues accordingly.
- Incorporate risk management into management meetings, by discussing;
    - Any new or emerging risks.
    - Review existing risks.
    - Control adequacy.
    - Any outstanding issues and actions.

Document Structure (Framework)

The following diagram depicts the relationship between the risk management Policy, Appetite, Procedures and supporting documentation and reports.

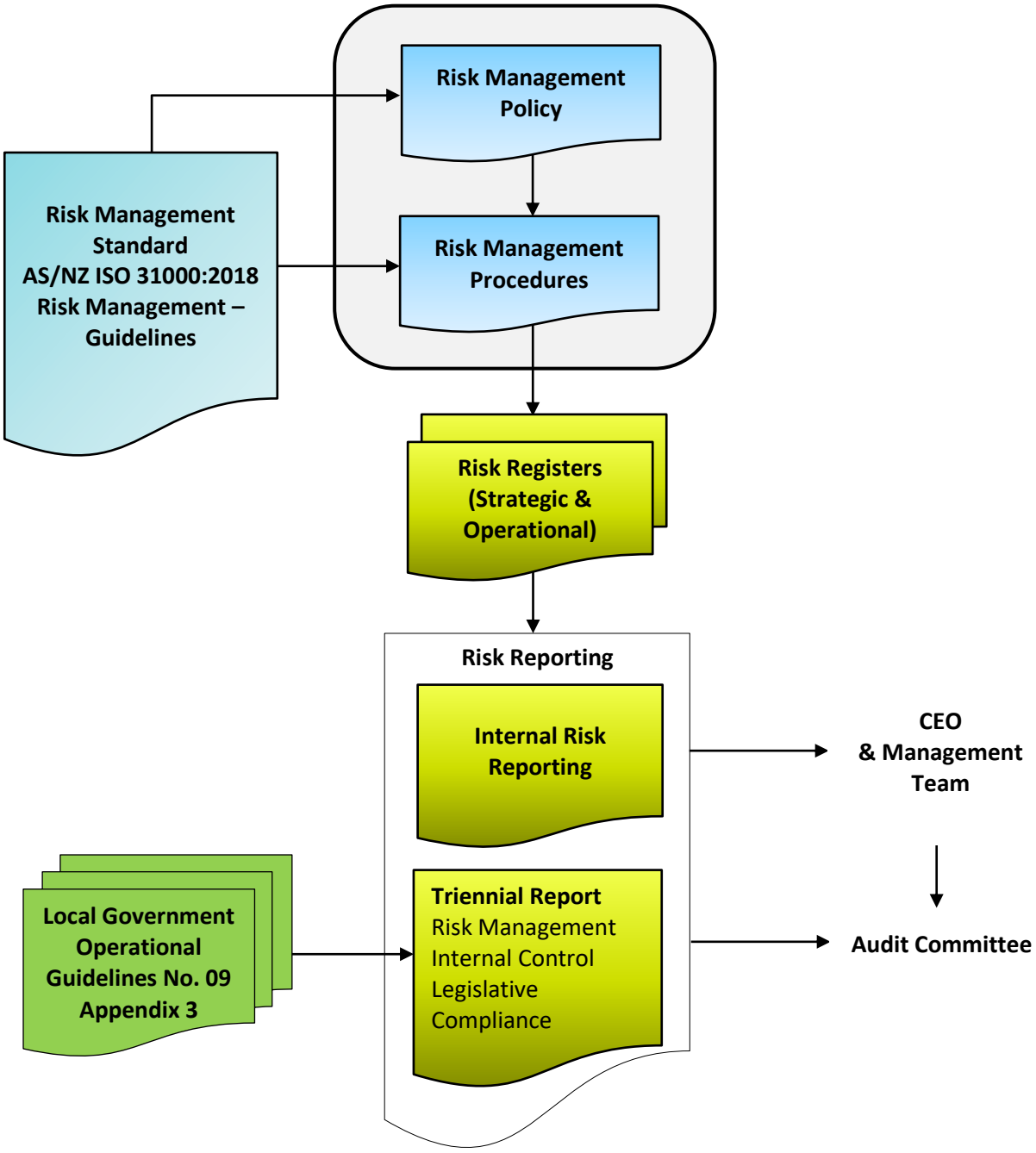


Figure 3: Document Structure

Risk Management Process

All areas of the Shire are required to assess and manage their risk on an ongoing basis.

In general, risks need to be:

- Representative of the Shire's material risk landscape.
- Reviewed regularly so that they remain current.
- Maintained in the standard format.

The risk management process is standardised across all areas of the Shire. The following diagram outlines that process, followed by broad descriptions of each step from **A to H**.

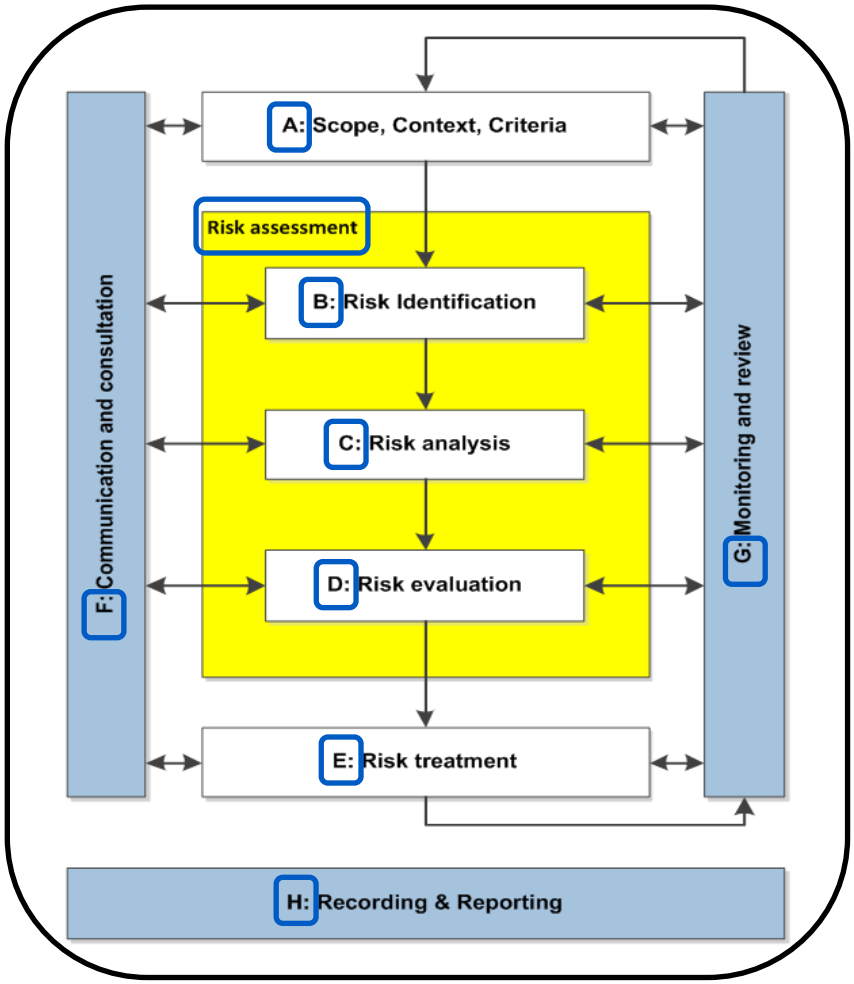


Figure 4: Risk Management Process – Source ISO 31000:2018

A: Scope, Context, Criteria

The first step in the risk management process is to understand the background within which risks are to be assessed, and what it is being assessed, whether that be an object, activity, project, division or the whole organisation. This forms two elements; 'Organisational Criteria' and 'Scope and Context':

Organisational Criteria

This includes what the organisation is trying to achieve and the Risk Assessment and Acceptance Criteria (Appendix B).

All risk assessments are to utilise these Risk Criteria to allow consistent and comparable risk information.

Scope and Context

In addition to understanding what is to be assessed, it is also important to understand the source of the risk (internal or external to the organisation) and who the key stakeholders are or areas of expertise that may need to be included in the risk assessment.

Since risk is defined as *the effect of uncertainty on objectives* (AS/NZS ISO 31000), the Shire has three levels of risk assessment Context:

1. Strategic Context

These risks are associated with **achieving the organisation's long-term objectives** and may include;

- Organisational Values and Vision
- Stakeholder Analysis / Environment Scan / SWOT Analysis
- Strategies / Objectives / Goals

The Executive Management Team own and manage these risks.

2. Operational Context

These risks are associated with **achieving the Shire's day-to-day business objectives,** activities, functions and services.

Prior to identifying operational risks, the operational area should identify its business objectives i.e., what it is aiming to achieve?

The Executive Management Team delegate responsibility for the management of these risks to the Senior Management Team, however, remain the owners of these risks.

3. Project Context

These risks are associated with **achieving the Shire's change initiatives.**
Project Risk has two main components:

- **Indirect** refers to the strategic or operational risks to the Shire that may arise **because** of the Project.
- **Direct** refers to the risks that threaten delivery of **actual project outcomes.**

These risks are generally managed by the Project Manager and owned by the Executive.

B: Risk Identification

Note that Risk identification is the first step of a three-part 'Risk Assessment', consisting of Risk Identification, Risk Analysis and Risk Evaluation. Note: Risk Assessment template can be found in the Appendixes of this document.

Once the 'Context' has been determined, the next step is to identify risks. This is the process of finding, recognising and describing risks.

Risks are described as the point along an event sequence where control is lost.

An event sequence is shown below:

Figure 5: Risk Event Sequence

The objective of the 'Risk Identification' step is to identify potential risks that could stop the Shire from achieving its objectives. This step is also where opportunities for enhancement or gain across the organisation can be found.

In conjunction with relevant stakeholders and subject matter experts, ask the questions listed below and then capture the information for each risk under the headings **'Risk Description', 'Causes', 'Controls' and 'Consequences'**.

These questions should be used only as a guide to identifying risks and additional analysis may be required. Ask:

- What can go wrong? / What are areas of uncertainty? **(a: Risk Description)**
- How could this risk occur? **(b: Potential Causes**)
- What are the current measurable activities that mitigate this risk from occurring? **(c: Controls)**
- What are the potential outcomes of the risk occurring? **(d: Consequences)**

Risks could also be identified through brainstorming, procedure development, audits, customer complaints or incidents.

a) **Risk Description** – describes what the risk is and specifically where control may be lost. They are not to be confused with the outcomes or consequences of a risk event.

b) **Potential Causes** – are the conditions that may present or the failures that may give rise to a point in time when control is lost.

c) **Controls** – are measures that modify risk. **Controls must meet the following three tests to be considered Controls:**

1. It is a physical object, technological system or human action.
2. It arrests or mitigates an unwanted event sequence.
3. It is specifiable, measurable and auditable.

See below:

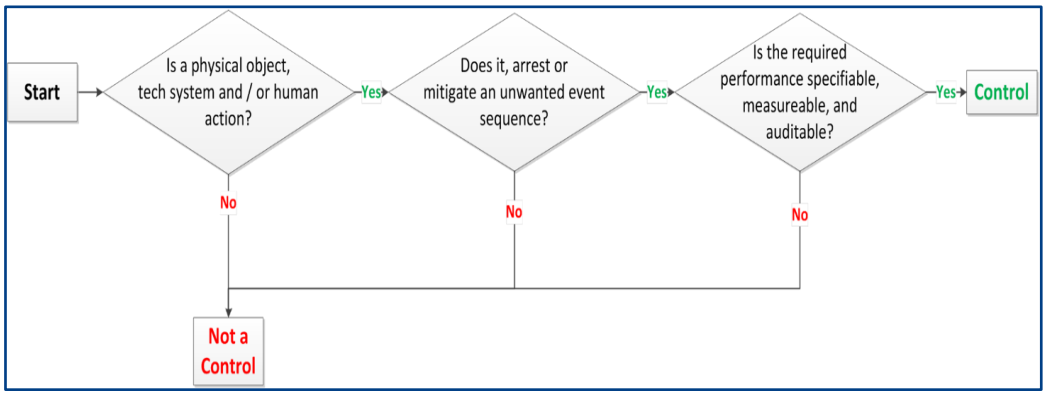


Figure 6: Test for Control Considerations

d) Consequences – these need to be impacts to the Shire and could be health of staff, visitors or contractors; financial consequences; interruption to services; non-compliance, or damage to reputation, assets or the environment.

C: Risk Analysis

There are two steps to a Risk Analysis; determine the effectiveness of key controls; and calculate the residual risk rating.

Risk analysis gives the ability to prioritise and compare risks and drive risk-based decision making.

The main outcome of a risk analysis is the ranking of risk from 'Low' to 'Extreme'.

This is determined by considering the **likelihood** that a risk event will occur and the **consequences** of it occurring, taking into account any Controls that are in place, and how effective these Controls are.

Controls fit into three distinct types:

- **Preventative Controls** - are aimed at preventing the risk occurring in the first place.
- **Detective Controls** - are used to identify failures in preventative controls. They include: audits, stocktakes, and reviews.
- **Corrective (or Reducing) Controls** - are aimed at minimising the consequences that arise from the risk event.

Step 1 - Consider the Effectiveness of Key Controls

Design Effectiveness

Controls that have inadequate designs will never be effective, even if performed perfectly by the operator every time. Consider:

- **Complete** – The Control is not forgotten or completed multiple times.
- **Accurate** – The Control has no errors or missing components.
- **Timely** – The Control allows the process to be completed within service delivery standards.
- **Theft or Fraud** – The Control does not expose the organisation to theft or other fraudulent activities.

It is difficult to have a single Control that meets all of these requirements. It is therefore important to consider multiple Controls to ensure all of these components can be met.

Operating Effectiveness

The best-designed Controls will have no impact if they are not applied correctly by the operator.

Confirm operating effectiveness by:

- **Re-perform** – re-perform the same task, to ensure that the same outcome is achieved.
- **Inspect** – review the outcome of the task to confirm that the desired outcome was achieved.
- **Observe** – physically watch the task or process being performed.
- **Inquire** – determine understanding of the tasks and how they mitigate risk.

Overall Effectiveness

This is the value of the combined controls in mitigating the risk.

The measure for applying a value to the overall control is the same as for individual controls and can be found in **Appendix B under 'Existing Control Ratings'**.

Step 2 – Calculate the Residual Risk Rating

The Shire's Risk Assessment and Acceptance Criteria (Appendix B) is now applied to complete the analysis of the identified risks.

There are three components to this step:

1. Make a qualitative judgement of the worst scenario that is foreseeable if the risk were to eventuate with existing Controls in place. **(Consequence)**
2. Determine how likely it is that the worst scenario that is foreseeable will eventuate with existing Controls in place. **(Likelihood)**
3. Using the Shire's Risk Matrixes, multiply the measures of consequence and likelihood to determine the risk rating **(Consequence X Likelihood = Risk Rating)**.

For operational requirements such as Projects, Events, Work Health and Safety, or in rare instances in which the Shire's Risk Assessment and Acceptance Criteria are unclear in determining a level of risk, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation's risk appetite, and approval for such use must first be obtained from the Strategic Support & Projects Officer.

D: Risk Evaluation

Risk evaluation takes the Risk Rating and applies it to the Shire's Risk Acceptance Criteria to determine whether the risk is within acceptable levels for the Shire.

This evaluation will determine whether the risk is Low; Moderate; High or Extreme.

It will also determine if any actions or treatments need to be implemented or the risk escalated due to urgency or level of risk.

End of Risk Assessment

See: Appendix A: Operational Risk Assessment Template.

E: Risk Treatment

Where Controls are inadequate or do not reduce a risk level sufficiently to fall within appetite, a treatment option must be implemented to further mitigate the risk.

- Regardless of the risk rating, **Controls rated 'Inadequate'** must have a Treatment Plan (action plan) to improve the Control effectiveness to at least 'Adequate'.
- If the **Risk Rating is High or Extreme**, a Treatment Plan must be implemented to either reduce the consequence of the risk materialising or reduce the likelihood of occurrence.

Where this is not possible, a Treatment Plan must be implemented to improve the control effectiveness to 'Effective' and approval to accept the risk obtained as per Risk Acceptance Criteria.

There are four broad Treatment options available:

1. **Avoid:** avoid the event that would lead to the risk.
2. **Mitigate:** implement new Controls or re-design existing Controls to reduce the likelihood or consequence of the risk.
3. **Share:** with another party, generally through contracting or insurance.
4. **Accept:** as per the Shire's Risk Acceptance Criteria (Note: ***'risks that remain outside of appetite'*** below).

Risk Acceptance

Risk Acceptance is a decision to accept (within authority levels), risks that fall within the Shire's risk appetite.
For those risks that remain **outside of appetite**, the following process must be followed;

The 'Risk Acceptance' must be in writing, signed by the relevant Manager, copied to the CEO, and include:

- A description of the risk and the reasons for holding a risk outside of appetite.
- An assessment of the risk (consequence, materiality, likelihood, assumptions, etc).
- Details of any mitigating action plans or treatment options in place.
- An estimate of the expected remediation date.

A lack of budget or funding for a material risk outside of appetite is **not** sufficient justification for acceptance of a risk.

F: Communication & Consultation

Effective communication and consultation are essential to ensure that those responsible for managing accepted risk, and those with a vested interest, understand the basis on which decisions were made and why particular Treatment options were selected.

Communicating and consulting with relevant stakeholders assists in the reduction of components of uncertainty and ensures decisions are based on the best available knowledge.

G: Monitoring & Review

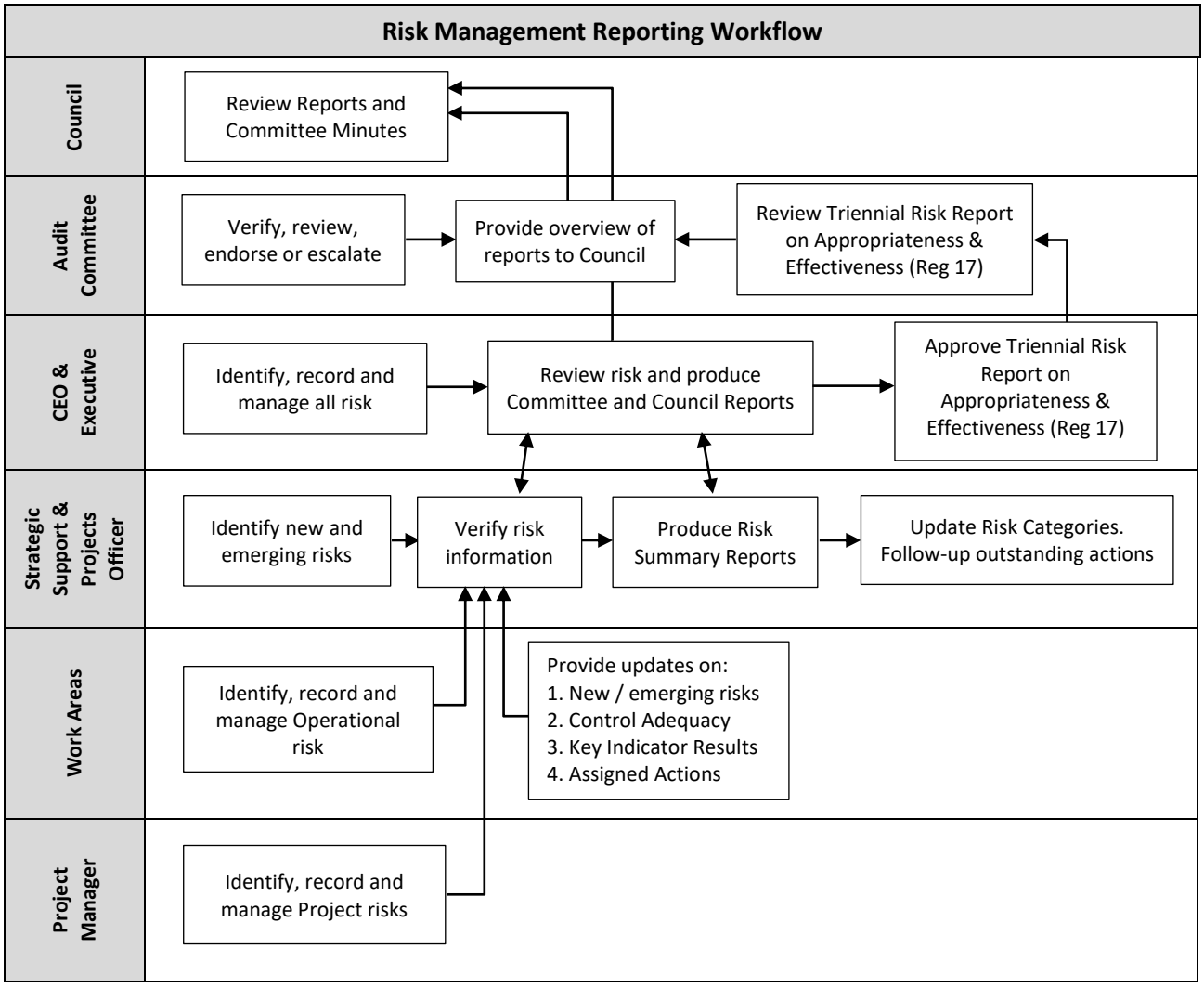
It is essential to monitor and review the management of risks, as changing circumstances may result in some risks increasing or decreasing in significance.

Regular review of the effectiveness and efficiency of Controls and the appropriateness of Treatment options will determine if the organisation's resources are being put to the best possible use.

During the reporting process, management are required to review any risks and Controls in their area and follow up on any outstanding treatments to mitigate those risks.

H: Recording & Reporting

The following diagram provides a high-level view of the ongoing reporting process for risk management.



Appendix A: Operational Risk Assessment Template

Name and title of person completing assessment:	**Date:**
Describe what is being assessed and the reason for this risk assessment:	
Are there any stakeholders or other areas of expertise that may need to be included in this risk assessment?	
Following page, Column B: Describe the **Objective/s** of the item being assessed. ***Risk is the effect of uncertainty on objectives*****,** so this is our starting point. Strategic = achieving the Shire's long-term objectives, Operational = achieving the Shire's day-to-day business objectives.	
Column C: Identify and describe potential risks that could stop the item being assessed from achieving its objectives. Describe - What can go wrong? / What are areas of uncertainty?	
Column F: Examples of Controls: **Preventative** Controls - aimed at preventing the risk occurring in the first place, such as compliance with WH&S, training, inductions, etc. **Detective** Controls - are used to identify failures, such as audits, stocktakes and reviews. **Corrective** (or Reducing) Controls - aimed at minimising the consequences / impact, such as bollards and insurance.	
Column G: Who is responsible for ensuring the Controls listed in Column F are operating as intended?	
Column H: What measurement could be used to rate whether each Control is operating as it should? Examples are Audits, % of budget spent, number of insurance claims, reduced number of complaints, etc.	
Columns I, J, K, L, M, N: Apply the Shire's Risk Assessment Criteria (Appendix B). **Column J:** Categories are Compliance, Environment, Financial, Health/People, Property, Reputational, Service Interruption and Projects. **Note: Controls rated 'Inadequate'** must have a Treatment Plan / New Controls to improve Control effectiveness. **Note: If the Risk Rating is High or Extreme**, a Treatment Plan / New Controls must be implemented to either reduce the consequence of the risk materialising or reduce the likelihood of occurrence. **Column O:** Treatments / Proposed New Controls (Are there any additional or better processes, procedures or systems available?)	
Name and title of person approving assessment:	

For more information or assistance, please contact the Strategic Support & Projects Officer or your Line Manager.

Complete columns for all identified Risks

Reference	A: Risk Owner	B: Objective	C: Risk Description	D: Causes (What could cause this identified risk to occur?)	E: Resulting in (Consequences)	F: Controls (Measurable processes, procedures or systems that mitigate this risk from occurring)	G: Control Owner/s
1						1 2 3	1 2 3
2						1 2 3	1 2 3
3	Use an additional page if more space is required	Or use Excel spreadsheet				1 2 3	1 2 3

Reference	H: Measurements used to rate Control Effectiveness	I: Effectiveness of Controls Effective, Adequate or Inadequate	J: Consequence Category	K: Likelihood rating 1-5	Consequence L: rating 1-5	M: Risk Rating	N: Risk acceptable?	O: Treatments / Proposed New Controls (Are there any additional or better processes, procedures or systems available?)	P: Notes
1	1 2 3	1 2 3							
2	1 2 3	1 2 3							
3	1 2 3	1 2 3							

Please forward this completed assessment including the spreadsheet to your Line Manager for verification by the Strategic Support & Projects Officer.

Appendix B: Risk Assessment and Acceptance Criteria

Shire of Broomehill-Tambellup Measures of Consequence								
Rating (Level)	**Compliance**	**Environment**	**Financial**	**Health / People**	**Property**	**Reputational**	**Service Interruption**	**Projects**
Insignificant (1)	No noticeable regulatory or statutory impact	Contained, reversible impact managed by on-site response	Less than $20,000	Near miss. Minor first aid injuries	Inconsequential damage.	Unsubstantiated, low impact, low profile or 'no news' item	No material service interruption <3 hours	<5% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Minor (2)	Some temporary non-compliances	Contained, reversible impact managed by internal response	$20,000 - $50,000	Medical -type injuries	Localised damage rectified by routine internal procedures	Un/Substantiated, low impact, low news item	Short-term temporary interruption – backlog cleared <1 day	5-10% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Moderate (3)	Short term non-compliance but with significant regulatory requirements imposed	Contained, reversible impact managed by internal & external agencies	$50,001 to $500,000	Lost-time physical or mental injury <30 days / Multiple staff morale problems	Localised damage requiring internal & external resources to rectify	Un/Substantiated, public embarrassment, moderate impact, moderate news profile	Medium-term temporary interruption – backlog cleared by additional resources <1 week	10-25% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Major (4)	Non-compliance results in termination of services or imposed penalties	Uncontained, reversible impact managed by a coordinated response from external agencies	$500 000 to $1,000,000	Lost-time physical or mental injury >30 days / Widespread staff morale problems	Significant and/or widespread damage requiring internal & external resources to rectify	Substantiated, public embarrassment, high impact, high news profile, third party actions	Prolonged interruption of services – additional resources required; performance affected <1 month	25-50% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Catastrophic (5)	Non-compliance results in litigation, criminal charges, significant damages and/or penalties	Uncontained, irreversible impact	>$1,000,000	Fatality, permanent disability. Shire no longer an employer of choice. Loss of key staff.	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Indeterminate prolonged interruption of services – non-performance >1 month	More than 50% deviation in project outputs (Time, Cost, Scope and Quality) or funding

Shire of Broomehill-Tambellup Measures of Likelihood				
Level	**Rating**	**Description**	**In the past**	**Control Effectiveness**
1	**Rare**	The event may only occur in exceptional circumstances (<5% chance)	Less than once in 10 years	Controls are very strong and operating as intended. There is no scope for improvement
2	**Unlikely**	The event could occur at some time (<10% chance)	Once in 10 years	Controls are strong and operating as intended
3	**Possible**	The event should occur at some time (20% chance)	Once in 3 years	Controls are operating as intended, but there is scope for improvement
4	**Likely**	The event will probably occur in most circumstances (>50% chance)	Once per year	Controls are operating; however, inadequacies exist
5	**Almost Certain**	The event is expected to occur in most circumstances (>90% chance)	More than once per year	Controls are weak, do not exist, or are not being complied with

Consequence X Likelihood = Risk Rating

Shire of Broomehill-Tambellup Risk Rating						
Consequence / **Likelihood**		**Insignificant**	**Minor**	**Moderate**	**Major**	**Catastrophic**
		1	**2**	**3**	**4**	**5**
Rare	**1**	**Low (1)**	**Low (2)**	**Low (3)**	**Low (4)**	**Moderate (5)**
Unlikely	**2**	**Low (2)**	**Low (4)**	**Moderate (6)**	**Moderate (8)**	**High (10)**
Possible	**3**	**Low (3)**	**Moderate (6)**	**Moderate (9)**	**High (12)**	**High (15)**
Likely	**4**	**Low (4)**	**Moderate (8)**	**High (12)**	**High (16)**	**Extreme (20)**
Almost Certain	**5**	**Moderate (5)**	**High (10)**	**High (15)**	**Extreme (20)**	**Extreme (25)**

Shire of Broomehill-Tambellup Risk Acceptance Criteria			
Risk Rank	**Description**	**Criteria**	**Responsibility**
Low	**Acceptable**	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Officer / Team Leader
Moderate	**Monitor**	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Manager / Supervisor
High	**Urgent Attention Required**	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	CEO
Extreme	**Unacceptable**	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous documented monitoring	CEO & Council

Shire of Broomehill-Tambellup Existing Control Ratings		
Rating	**Foreseeable**	**Description**
Effective	There is no scope for improvement with all available resources.	Controls are operating as intended and aligned with policies and procedures. Controls are documented, up to date, understood by users, not forgotten or components missed, does not expose the organisation to theft or fraud and is delivered consistently within statutory or service delivery standards. Controls are subject to ongoing monitoring. Controls are reviewed and tested regularly.
Adequate	There is some scope for improvement.	Controls are generally operating as intended; however, inadequacies exist. Limited monitoring of controls. Controls are reviewed and tested, but not regularly.
Inadequate	There is a need for improvement or action.	Controls are not operating as intended. Controls do not exist, or are not being complied with. Controls have not been reviewed or tested for some time.

Shire of Broomehill-Tambellup
Risk Dashboard Report November 2022

9.2.3 Risk Dashboard

Asset Management Practices		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Document a routine inspection and maintenance schedule for hard Infrastructure	Dec-23	MW	
Document a routine inspection and maintenance schedule for buildings	Apr-23	BMC	
Document a routine inspection and maintenance schedule for parks, reserves &	Jun-23	TL PARKS	
Update Strategic Resource Plan	Jun-23	MFA	
Develop a Portable and Attractive Assets register	Jun-23	MFA	

External Theft & Fraud		Risk	Control
		Moderate	Inadequate
Current Actions	Due Date	Responsibility	
Develop register of fixed, minor and attractive assets	Jun-23	MFA	
Review IT security access protocols, profile management & infrastructure security	Mar-23	MFA	

Business and Community Disruption		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Stock an emergency grab-bag for use in emergencies	Jan-23	SSPO	
Have a duplicate set of keys made for offsite storage	Dec-23	SSPO	
Review I.T. Disaster Recovery Plan	Jun-23	MFA	

Facilities-Venues		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	

Compliance Risk		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Develop a Compliance Calendar	Jun-23	EXA	
Undertake Financial management review	Apr-23	MFA	
Three year Legislative review of compliance (Reg17) Undertake	Mar-23	EXA	

IT, Communication Systems and Infrastructure		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Implement 2-factor authentication IT security access	Mar-23	MFA	
Develop I.T. usage procedures handbook	Mar-23	MFA	
Conduct I.T. usage procedures training	Apr-23	MFA	

Document Management Processes		Risk	Control
		Low	Inadequate
Current Actions	Due Date	Responsibility	
Implement Electronic records management system (Synergy)	Jun-23	EXA	
Refresh staff Document Management awareness training and education	Mar-23	MFA	
Share Document Disaster Management Plan with users	Mar-23	MFA	

Misconduct		Risk	Control
		Low	Adequate
Current Actions	Due Date	Responsibility	
Implement procedure for Working with Children checks and update position	Mar-23	SSPO	
Implement procedure for Police clearance checks	Mar-23	SSPO	
Implement formal Disciplinary Procedures	Jun-23	CEO	
Implement formal whistleblowing procedures	Jun-23	CEO	

Human Resources		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Review Probation checklist	Mar-23	SSPO	
Update Workforce Plan	Jun-24	CEO	
Formalise Exit interview process, including when an interview is not required	Jun-23	SSPO	
Formalise Exit process	Jun-23	SSPO	

Project / Change Management		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Develop project management framework. Include formal risk assessment process prior to	Sep-23	CEO	
Implement project management training for staff	Jun-23	CEO	

Engagement		Risk	Control
		Low	Adequate
Current Actions	Due Date	Responsibility	

Supplier and Contract Management		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Formalise contract renewal reminder spreadsheet. Include contractor insurance checks & review of contract arrangements	Mar-23	WORKS ADMIN	
Formalise contract variations process	Mar-23	CEO	

Environment		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Develop Waste Management Plan	Dec-23	MW	
Develop weed control program	Apr-23	MW	
Implement mosquito control program	Jun-23	MW	

Work Health and Safety Practices		Risk	Control
		Moderate	Adequate
Current Actions	Due Date	Responsibility	
Confirm internal Emergency Management Framework is up-to-date (Emergency Planning Committee, drills, trained Wardens and First Aiders and Plan for each building	Jun-23	CEO	
Confirm Safety Data Sheets are up-to-date	Completed	WORKS ADMIN	
Engage a new Employee Assistance Program	Jun-23	SSPO	

Errors, Omissions, Delays		Risk	Control
		Low	Adequate
Current Actions	Due Date	Responsibility	

To add additional Actions cells, insert a new line, click in the last of the existing cells above and drag down. This will bring the formulas into the new cells.