

Shire of Denmark

Agenda



SHIRE OF DENMARK AUDIT ADVISORY COMMITTEE

TO BE HELD IN THE COUNCIL CHAMBERS,
953 SOUTH COAST HIGHWAY, DENMARK,
TUESDAY, 1 SEPTEMBER 2020, COMMENCING 10.00AM.

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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

MEMBERS:

- Cr Geoff Bowley (Presiding Person)
- Cr Ceinwen Gearon (Shire President)
- Cr Mark Allen (Deputy Shire President)
- Cr Kingsley Gibson
- Cr Ian Osborne

STAFF:

- Mr Lee Sounness (Manager Corporate Services)
- Ms Claire Thompson (Governance Coordinator)
- Ms Jodi Vitler (Assistant Accountant)

APOLOGIES:

ON LEAVE OF ABSENCE:

- Cr Steve Jones (pursuant to Council Resolution NO. 030720)

ABSENT:

VISITORS:

DECLARATIONS OF INTEREST:

Name	Item No	Interest	Nature

3. ANNOUNCEMENTS BY THE PERSON PRESIDING

4. CONFIRMATION OF MINUTES

4.1 AUDIT COMMITTEE MEETING 17 DECEMBER 2019

OFFICER RECOMMENDATION	ITEM 4.1
That the minutes of the Shire of Denmark Audit Advisory Committee meeting held on 4 February 2020, be confirmed as a true and correct record of the proceedings.	

5. PUBLIC QUESTION TIME

Public Question Time shall be held in accordance with section 5.24 of the Local Government Act 1995 and Regulations 5, 6 and 7 of the Local Government (Administration) Regulations 1996.

Public question time enables members of the public to address the Committee or ask questions of Committee. The procedure for public question time can be found on the wall near the entrance to the Council Chambers or can be downloaded from the Shire’s website at <http://www.denmark.wa.gov.au/council-meetings>.

Questions from the public are invited and welcomed at this point of the Agenda.

Questions from the Public

6. OFFICER REPORTS

6.1 REVIEW OF FINANCIAL MANAGEMENT, RISK MANAGEMENT, LEGISLATIVE COMPLIANCE AND INTERNAL CONTROLS – IMPLEMENTATION PROGRESS

File Ref:	FIN.8A
Applicant / Proponent:	Not applicable
Subject Land / Locality:	Not applicable
Disclosure of Officer Interest:	Nil
Date:	24 August 2020
Author:	Lee Sounness, Acting Director Corporate & Community Services
Authorising Officer:	Lee Sounness, Acting Director Corporate & Community Services
Attachments:	6.1 – Progress Report of Implementation of Proposed Actions

Summary:

Attached is a report on the progress of implementing the recommendations proposed from the August 2019 Financial Management, Risk Management, Legislative Compliance and Internal Controls Report. (FMR Reg17)

Background:

At the meeting held on 3 February 2020 the Committee requested that Officers “provide a report, on a six-monthly basis, to the Audit Advisory Committee to enable the Committee to monitor the Shire’s progress in addressing the recommendations, pursuant to Regulation 16 (d) of the Local Government (Audit) Regulations 1996”.

Consultation:

All employees who had any responsibility to progress the tasks were consulted and have provided their comments in the attached report.

Statutory Obligations:

Local Government (Audit) Regulations 1996

Regulation 17(3) of the requires that the CEO report to the audit committee the results of a review conducted under Regulation 17(1). The next major review will be conducted in 2022.

Regulation 16(c) prescribes that the Audit Committee is to review the report.

Regulation 16(d) prescribes that the Audit Committee is to monitor and advise the CEO when carrying out functions related to the Regulation 17 review and a review conducted in accordance with Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996.

Local Government (Financial Management) Regulations 1996

Regulation 5(2)(c) requires the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government and report to the local government. The next major review will be conducted in 2022.

Policy Implications:

The review recommended some potential improvement opportunities to some of the Council’s policies. Officers have provided comment in the spreadsheet attached as to these recommendations.

Budget / Financial Implications:

There are no known financial implications upon either the Council’s current Budget or Long Term Financial Plan.

Strategic & Corporate Plan Implications:

The report and officer recommendation is consistent with Council’s adopted Strategic Community Plan Aspirations and Objectives and the Corporate Business Plan Actions and Projects in the following specific ways:

Denmark 2027

L5.0 Our Local Government

The Shire of Denmark is recognised as a transparent, well governed and effectively managed Local Government.

L5.1 To be high functioning, open, transparent, ethical and responsive.

L5.3 To be decisive and make consistent and well considered decisions.

L5.4 To be fiscally responsible.

Corporate Business Plan

L5.3.8 Undertake a Section 17 and Section 5 (2) (c) review to improve risk management, internal controls, legislative compliance and financial management systems and procedures.

Sustainability Implications:

➤ **Governance:**

While Regulation 5 (2) (c) and 17 reviews are required pursuant to legislation, regular reviews of the Shire’s practices and processes are best practice and enable the Shire to identify any processes that need to be improved.

➤ **Environmental:**

There are no known significant environmental implications relating to the report or officer recommendation.

➤ **Economic:**

There are no known significant economic implications relating to the report or officer recommendation.

➤ **Social:**

There are no known significant social considerations relating to the report or officer recommendation.

➤ **Risk:**

The key principle of the review is to identify any risks associated with the Shire’s financial, compliance and risk management processes and controls.

Comment/Conclusion:

The review conducted by Moore Stephens was undertaken with a dual purpose. Firstly, to provide the basis for a report by the CEO to the Audit Committee on the appropriateness and effectiveness of the Shire’s risk management, internal controls and legislative compliance systems and procedures as required by the Local Government (Audit) Regulations 1996 Regulation 17. Secondly, a review of financial management systems to assess the appropriateness and effectiveness of these systems and procedures, as required by Local Government Financial Management Regulations 5(2) c.

The matters examined are detailed in Attachment 6.1 and where opportunities for improvement have been identified, they are reported in summary with associated mitigation action strategy and completion date.

Voting Requirements:

Simple majority.

OFFICER RECOMMENDATION	ITEM 6.1
<p>That with respect to the progress of the implementation of the recommendations identified in the Financial Management Review Report (August 2019), the Audit Advisory Committee NOTE the Financial Management Review Progress Report at Attachment 6.21</p>	

7. GENERAL BUSINESS

8. NEXT MEETING

The next meeting of the Shire of Denmark Audit Committee is to be held as required.

9. CLOSURE OF MEETING

Shire of Denmark - FMR Reg 17 Risk Assessment

Context of assessment	Risk Number	Risk Assessment Category Risk Issue and Failure Modes	Risk Identified	Date of initial risk identification	Risk Category	Action Required	Date Action to be Completed	Mitigation and Management Strategy (Possible Future Controls)	Current Status - Aug 2020
PO40237 Risk Management Policy									
Entity Wide	6.2.1	The current Policy is based on a superseded Risk Management Standard.	Failure to identify risks or adequately treat identified risks	11/09/2019	Medium	Review Risk Management Policy and Framework	Jun-20	When next undertaking a review of the Policy, update the Policy align to the current Risk Management Standard ISO 31000:2018. Officer Comment: The Risk Management Policy and Risk Management Framework is currently been reviewed and updated with applicable legislation. The Policy and Framework will be presented to the Audit & Risk Committee.	Ongoing - action date to be completed deferred until December 2020
PO40128 Officers and Elected Members Code of Conduct									
Entity Wide	6.2.2a	The current code of conduct does not reflect all disclosure requirements under sections 5.82, 5.83 of the <i>Local Government Act 1995 and Regulation 34(B) of the Local Government (Administration) Regulations 1996</i> . In its current form, the code of conduct could confuse elected members and employees as to their disclosure obligations.	Internal control or compliance breach	11/09/2019	Medium	Await assentation of new provisions pursuant to LG Act review	Oct-20	Review the Code of Conduct to align with gift disclosure requirements as required by legislation. OFFICER COMMENT: s.5.82 & 5.83 have been removed from the Act. A new model Code of Conduct for Councillors, Committee Members and the CEO is being developed by the Department of Local Government as part of the LG Act review.	Waiting State Government's model code. Added to Governance Team Plan for 2020/2021.
Entity Wide	6.2.2b	Contractors and volunteers are not bound by the Code of Conduct when performing functions on behalf of the Shire.	Internal control or compliance breach.	11/09/2019	High	Prioritised action required	Apr-21	Investigate a separate Code of Conduct for volunteers and contractors.	Ongoing
Functional	6.2.2c	Section 5.2 'Travelling and Sustenance Expenses' references expenses for elected members will be in accordance with policy or the <i>Local Government Act 1995</i> . The most recent determination published by the Salaries and Allowances Tribunal (SAT) sets out rates and allowances for elected member reimbursements which cannot be limited or proscribed by a local government.	Internal control or compliance breach.	11/09/2019	Medium	Await assentation of new provisions pursuant to LG Act review	Oct-20	Update section 5.2 of the Code of Conduct to reference the Salaries and Allowances Tribunal (SAT) determination, to limit confusion on rates to be used for reimbursement of expenses to elected members. OFFICER COMMENT: A new model Code of Conduct for Councillors, Committee Members and the CEO is being developed by the Department of Local Government as part of the LG Act review.	Waiting State Government's model code. Added to Governance Team Plan for 2020/2021.
PO40214 Complaints Management Policy									
Entity Wide	6.2.3	The Complaints Policy provides for complaints to be maintained in a central record / system. A complaints register or central record system as stipulated within the Policy was not available for our inspection.	Failure to identify risks or adequately treat identified risks.	11/09/2019	Medium	Planned Action Required	Dec-20	Establish a complaints register (separate to register required under section 5.121(1) of the Local Government Act 1995) or procedure to ensure complaints are monitored, managed and dealt with, as required by the Policy. OFFICER COMMENT: Review the Complaints Management Policy and internal processes for dealing with complaints. Consider including complaints handling as part of induction process.	Added to Governance Team Plan for establishment in 2021/2022.

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PO40129 Reimbursement of Elected Member Travel Expenses									
Functional	6.2.4	The Policy stipulates reimbursements for Councillor travel will be at the rate set within the <i>Local Government Officers' (Western Australia) Interim Award 2011</i> when Councillors use a personal vehicle for travel. The most recent determination published by the Salaries and Allowances Tribunal (SAT) sets out that travel is to be reimbursed to elected members when attending Council or committee meetings at the same rate as Section 30.6 of the <i>Local Government Officers' (Western Australia) Interim Award 2011</i> . It also sets out travel is to be reimbursed when performing other functions under the express authority of the local government, in accordance with the <i>Public Service Award 1992</i> .	Internal control or compliance breach.	11/09/2019	Medium	Planned action required	Aug-20	Review and update the Policy to separate and clarify the calculation method for reimbursement of travel as set out with the most recent determination published by the SAT.	To be actioned
Internal Control Policy									
Entity Wide	6.2.5	Currently, no policy on internal controls has been adopted by Council.	Lack of strategic direction for implementation of internal controls.	11/09/2019	Medium	Nil	N/A	Review and update Policy and Procedures where required	Comment – Management believes no action is considered necessary at this time as the current risk management policy and framework adequately address internal controls from a risk management perspective. The current organisational structure is such that appropriate controls and segregation of duty exist so as not to require any further policy controls at this time unless Council wishes to embark on an internal audit process which would require additional resources.
Legislative Compliance Policy									
Entity Wide	6.2.6	Currently, no policy on internal legislative compliance has been adopted by Council.	Lack of strategic direction for strategic compliance.	11/09/2019	Medium	Noted		Development and adoption of an internal legislative compliance policy will help formalise Council's commitment to legislative compliance. OFFICER COMMENT: It is considered that legislative compliance is a requirement by law. Introducing a policy which states that the Shire will comply is deemed superfluous.	No action required.

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PO40220 Purchasing Policy									
Entity Wide	6.2.7a	The Procurement Policy provides limited direction in relation to contract variations and extensions of contracts awarded or against a written specification not awarded by tender. Extension of contracts and associated price changes are also not covered by the Policy. For contracts awarded by tender, legislation provides minimum requirements.	Lack of probity. Financial loss. Unauthorised purchasing.	11/09/2019	High	Review and update Purchasing Policy and Procedures where required	Jun-20	Amend the Policy to provide the following: Prohibit price variations to existing contracts awarded by tender other than those provided within the original contract, as required by Local Government (Functions and General) Regulations 1996 Regulation 11(2) (j) (iv). Purchasing requirements for the issuing of contract variations and extensions for contracts not awarded by public tender. Consideration should be given to circumstances where the contract value increase over a policy threshold level, due to the variation or extension. Officer Comment: When reviewing the Policy, update where required to prohibit price variations to existing contracts awarded by tender as specified above.	Completed - Shire of Denmark General Conditions of Contract for Consultants, Minor Works & Goods and Services developed
Entity Wide	6.2.7b	Purchasing requirements for procurement of goods or services in accordance with the exemptions under <i>Local Government (Functions and General) Regulations 1996 Regulation 11(2)</i> , regardless of the value of expenditure are not included within the Policy. The CEO is required to ensure controls exist for all purchases including those made using these exemptions. It is noted the practice of testing the market through sourcing multiple quotations when using the exemptions is sometimes occurring, and the policy should be updated to reflect the expectation and requirement.	Lack of probity. Financial loss. Internal control or compliance breach.	11/09/2019	Medium	Review and update Purchasing Policy and Procedures where required	Jun-20	Insert purchasing requirements for procurement of goods or services made under the exemptions under <i>Local Government (Functions and General) Regulations 1996 Regulation 11(2)</i> . Officer Comment: When reviewing the Policy, amend as specified above.	Not actioned - to be considered for amendment to Purchasing Policy at next review in November
Entity Wide	6.2.7c	The Policy lists circumstances where tendering exemptions may apply, including a provision where a purchase is authorised by Council under delegated authority. The policy is not clear as to the circumstances where this exemption would apply.	Lack of probity. Financial loss. Internal control or compliance breach.	11/09/2019	High	Review and update Purchasing Policy where required	Jun-20	Review and update the policy to clearly define the circumstances under which the exemption would apply. Ideally, to avoid conflict with legislation the Policy should not include legislative requirements and should enhance the legislative requirements.	Not actioned - to be considered for amendment to Purchasing Policy at next review in November
PO40109 Codes of Conduct and Required Plans									
Functional	6.2.8	The Policy documents the requirement for the Corporate Business Plan to be reviewed on a four year cycle, rather than annually as required by <i>Local Government (Administration) Regulations 1996 19DA (4)</i> .	Compliance breach.	11/09/2019	Medium	Planned action required	Jun-20	Update the Policy to correctly reference the review requirement for annual review of the Corporate Business Plan.	To be actioned - Policy to be reviewed as part of policy review cycle.

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OP040236 Credit Card Policy (maintained within Organisation Procedure Manual)									
Functional	6.2.9	The policy requires the Shire President to authorise and sign the CEO's credit card statement. Under the <i>Local Government Act 1995</i> the Shire President has no administrative authority and as such no authority to authorise the CEO's credit card statement.	Internal control or compliance breach.	11/09/2019	High	Update Credit Card Policy and present to Ordinary Council Meeting	Mar-20	Review the Policy/procedure to amend the authorisation process of the CEO's credit card, in line with the Western Australian Auditor General's Report dated 7 May 2018 relating to Controls Over Corporate Credit Cards, periodically report credit card transactions to Council, clearly identifying them for noting. We note all credit card transactions are currently reported to Council along with the list of payment of accounts. Officer Comment: The Policy has been reviewed and authorisation process amended. The updated Policy will be presented to Council for adoption.	Policy updated - to be presented at October OCM
OP040237 Purchase of Goods and Services and Payment of Accounts (maintained with									
Entity Wide	6.2.10	The procedure sets out requirements for obtaining purchase orders, however it does not align to the Purchasing Policy documenting the requirement to obtain quotations, nor does it describe mechanisms to ensure quotations have been obtained.	Lack of probity. Internal control or compliance breach.	11/09/2019	High	Review and update Purchasing Procedures to align to the Policy. Creditors Officer to monitor and guide staff with correct recording of quotations.	Jun-20	Update the procedure to align with the Purchasing Policy to document the requirement for quotations to be sourced, as well as to provide guidance for recording of quotations to ensure compliance with the Policy has been achieved.	Completed
Business Continuity Plan									
Entity Wide	7.1.1	A Business Continuity Plan was not available for inspection.	Failure to adequately manage a business disruption event	11/09/2019	High	Review existing Business Continuity Plan, update and test.	Jun-20	Develop a Business Continuity Plan and test it to ensure validity. Identify and document key business continuity risks along with the treatments, to reduce the risk to an acceptable level. Officer Comment: Business Continuity Plan has been developed in consultation with LGIS. The Business Continuity Plan is to be tested and then presented to Audit & Risk Committee for adoption.	Ongoing - Business Continuity Plan tested with COVID-19 pandemic as live test. Action completion date December 2020
Asset Management Plan									
Functional	7.1.2	A draft Asset Management Plan has been developed but not yet finalised or adopted. Although there is no statutory obligation to adopt the plan, it is a key tool (aligned to the Corporate Business Plan and annual budget) for ensuring the appropriate management of assets within resource limits.	Failure to appropriately manage assets. Ineffective spending of financial resources on assets	11/09/2019	Medium	Planned action required	completed	Progress the completion of the draft asset management plan to include all required data and information as published within the Department Local Government, Sport and Cultural Industries <i>Integrated Planning and Reporting Advisory Standard (September 2016)</i> and to facilitate reporting of ratios as required by regulation 50(1)(c) of the <i>Local Government (Financial Management) Regulations 1996</i> within the annual financial report.	Completed - Strategic Asset Management Plan has been adopted
Long Term Financial Plan (LTFP)									
Functional	7.1.3	A draft LTFP has been prepared and is yet to be adopted. Although there is no statutory obligation to adopt the plan, it is a key tool (aligned to the Corporate Business Plan and annual budget) for ensuring the long term financial health of the Shire.	Failure to appropriately manage assets. Ineffective spending of financial resources on assets	11/09/2019	Medium	No further action	completed	Finalise the LTFP, to monitor financial health and maintain effective alignment with IPR documents and to facilitate the reporting of ratios as required by regulation 50(1)(c) of the <i>Local Government (Financial Management) Regulations 1996</i> within the annual financial report.	Completed - LTFP adopted by Council in 2019. A review of the LTFP to be commenced in 2020

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Workforce Plan									
Entity Wide	7.1.4	A draft Workforce Plan has been prepared and is yet to be adopted. Although there is no statutory obligation to adopt the plan, it is a key tool (aligned to the Corporate Business Plan and annual budget) for ensuring financial sustainability.	Failure to appropriately plan for and resource future workforce requirements	11/09/2019	High	Prioritised action required	completed	Finalise the Workforce Plan to maintain effective alignment with IPR documents, and to include all required data and information as published within the Department Local Government, Sport and Cultural Industries Integrated Planning and Reporting Advisory Standard (September 2016).	Completed - Workforce Plan adopted by Council in 2019
ICT Strategic Plan									
Entity Wide	7.1.5a	An ICT Plan highlighting and addressing ICT risks and how they are to be addressed was not available for inspection.	Loss of IT System	11/09/2019	High	Prioritised action required	Jun-20	Develop an ICT Strategic Plan identifying and documenting key ICT risks along with the treatments to reduce the risk to an acceptable level.	Ongoing - reviewed completion date December 2020
Entity Wide	7.1.5b	Presently, an external provider is engaged to provide IT support services and advice regarding security and hardware. Software updates to the ERP and other systems are maintained in house where possible. No service level agreements are currently in place with external providers.	Loss of IT System	11/09/2019	High	ICT officer appointed November 2019	Jun-20	Careful development of an ICT strategy will assist in developing a scope to articulate service level agreements for IT services. Officer Comment: reliance on external contractor limited. Service Level agreement to be developed for existing requirements.	ICT Officer engaged in November 2019. Engagement of external IT contractors is project specific and through the procurement process.
Corporate Business Plan									
Functional	7.1.6	The Corporate Business Plan (CBP) was reviewed in November 2018, after the adoption of the 2018/19 annual budget. Section 6.2(2) of the <i>Local Government Act 1995</i> requires consideration be given to the contents for the plan for the future of the district, (i.e. the CBP and Strategic Community Plan) in preparing the annual budget.	Compliance breach.	11/09/2019	High	Corporate Business Plan to be reviewed prior to adoption of annual budget as part of the integrated planning timeline	Jun-20	Ensure the Corporate Business Plan is reviewed annually prior to the adoption of the annual budget, in accordance with the requirements of section 6.2(2) of the <i>Local Government Act 1995</i> .	No further action. The Corporate Business Plan is reviewed annually prior to the commencement of the Annual Budget process as part of the Shire's IPR Framework.

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Risk Management Procedures									
Entity Wide	7.2.1	Risk Management activities currently undertaken are not consistently documented, with existing procedures are based on a superseded risk management standard.	Lack of strategic direction for risk management procedures.	11/09/2019	Medium	Review Risk Management Policy and Framework	Jun-20	Risk management procedures be updated, and a process developed in accordance with the latest risk management standard (ISO 31000:2018). Implement risk management procedures and processes throughout the organisation. Officer Comment: The Risk Management Policy and Risk Management Framework is currently been reviewed and updated with applicable legislation. The Policy and Framework will be presented to the Audit & Risk Committee. Risk Management activities of the organisation are clearly defined within the Policy and Framework.	Ongoing - Risk Management Policy under review. Action completion date December 2020
Procedure Changes									
Entity Wide	7.2.2	Process for amending or changing procedures are formalised through the 'Organisation Procedure Manual'. This process is not consistently applied throughout the organisation, creating opportunities for unilateral undocumented changes to procedures and a breakdown in key controls.	Failure to identify risks or adequately treat identified risks.	11/09/2019	High	Noted		Communicate the current process for the development, review, amendment and authorisation of procedures, checklists and other internal control documentation, throughout the organisation to assist with managing changes to procedures. OFFICER COMMENT: Organisation Procedure Manual is for internal processes used by the whole organisation and are not position or department based. Information regarding the manual is providing during the Governance Induction for all new employees and is available on the shared drive. The Manual is managed by the EA/Governance Coordinator who has the only access to amend, delete or add procedures. The document is password protected.	No further action required.
Trust Fund									
Functional	7.2.3	The Trust Fund currently includes several bonds and contributions, some of which have been held for longer than ten years. It is understood from management representations, the Trust Fund has been undergoing examination to allocate bonds and contributions which have been held for longer than ten years in line with provisions of section 6.9 (4) of the Local Government Act 1995 .	Lack of probity. Internal control or compliance breach.	11/09/2019	High	Trust Fund currently under review. Account for all bonds and contributions in line with relevant accounting standards and S5.9 of the LG Act	Jun-20	Remove all funds which are not required by law to be held in the Trust Fund, and transfer to the Municipal Fund.	Complete - no further action
Tender Assessment									
Functional	7.2.4	No documented procedures were available for the assessment of tenders against selection criteria.	Lack of probity. Fraud risk. Internal control or compliance breach.	11/09/2019	High	Tender procedures currently under review. Amendments to include process for assessment against selection criteria.	Jun-20	To help ensure probity and fairness when assessing tenders, procedures for the process to be undertaken in assessing tenders should be followed and documented with at least three persons assessing the tender independently of each other. Persons assessing any significant procurement should be required to declare any matters which may impact or be perceived to impact on their independence.	Completed - evaluation procedure/assessment & evaluation report developed

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Procurement Assessment									
Functional	7.2.5a	We did not observe any documented formal requirements when undertaking assessments of responses to requests for quotations.	Lack of probity. Fraud risk	11/09/2019	High	Documented processes for assessing RFQ to be developed.	Jun-20	When assessing responses to requests for quotation, the process should be documented. Documented processes should require a higher level of probity and due diligence, the higher the value or risk associated with the purchase. Purchases over \$150,000 should be subject to the same assessment procedures as those applied to tenders in instances where an exemption from calling tenders exists.	Completed - Evaluation procedure/assessment & evaluation report developed
Functional	7.2.5b	Documented procedures are not in place to require declarations of interest and confidentiality to be signed prior to assessments being undertaken for high value purchases.	Lack of probity. Fraud risk	11/09/2019	High	Procurement process and procedures to be updated to include requirement for declaration of interest and confidentiality clause.	Jun-20	Procedures for the declaration of interests prior to procurement assessments being undertaken should also be documented for high value purchases and tenders.	Not actioned
Checklists									
Functional	7.2.6	Checklists of key functions are maintained for selected functions. Checklists were not maintained and evidenced for all standard routine functions such as end of month reconciliations and reporting across the organisation. It was noted some staff have commenced with the creation of checklists and procedures.	Compliance breach.	11/09/2019	High	Prioritised action required	ongoing	Creation and maintenance of standard checklists may assist in evidencing key points of control and serve as a reminder. Checklists assist in ensuring compliance with repetitive legislative compliance tasks. Staff are encouraged to continue with the development of checklists and procedures for routine functions, including evidencing independent review.	Completed - implemented across finance and administration functions
Documented Procedures									
Functional	7.2.7	Documented procedures currently exist in the form of the 'Organisation Procedure Manual'. Evidence was not available of consistent application of procedures throughout the organisation. Some procedures do not align with policies of Council. Department specific procedures have been developed by some staff which are not assessed by senior officers for compliance and appropriateness.	Breakdown of internal controls. Controls reliant on the capability and honesty of staff.	11/09/2019	High	Planned action required	Dec-20	Opportunities exist to improve standard operating procedures and ensure they are documented with key controls clearly identified and communicated to all staff. Procedures once developed and implemented, require constant monitoring for adherence and to ensure effectiveness. OFFICE COMMENT: Review and consider any conflicts with Council Policy. Review and consider any opportunities for internal monitoring for compliance and effectiveness. Ongoing.	Ongoing

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End of Month Processes									
Functional	7.2.8	Evidence of end of month procedures being followed or reviewed by an authorised officer independent of preparing/collating the documentation is not routinely applied prior to preparation of monthly financial reports.	Breakdown of internal controls. Financial loss.	11/09/2019	High	completed	Feb-20	Development of documented checklists and procedures to demonstrate appropriate controls and reviews are in place when preparing monthly financial reports is a key control. Officer Comment: Checklist of relevant monthly finance officer reconciliations has been developed with associated procedures. Review is part of monthly financial report preparation.	Complete - procedure approved by auditors during interim audit
Procurement									
Functional	7.2.9	Through limited testing of payments, a number of instances were noted where: Payments were authorised in excess of the value on the assigned purchase order; Purchase orders did not pre-date the invoice; and Procurement did not comply with the Purchasing Policy with regard to evidence of the required quotations being obtained.	Lack of probity. Financial loss. Unauthorised purchasing. Fraud risk.	11/09/2019	Medium	Review and update Procurement Procedures.	completed	All procurement of goods or services should be undertaken in accordance with legislative requirements and the Purchasing Policy. Values should be assigned to all purchase orders to ensure the Purchasing Policy has been adhered to and controls have been developed to prevent changes to the authorised purchase order. Officer Comment: Purchasing Policy and Procedures is currently being reviewed. Procedures have been amended to ensure all purchase orders have a value assigned. Officer Comment: Review and update Procurement Procedures. All officers with delegated purchasing authority advised of updated procedures.	Complete - no further action. Purchasing policy and updated procedures updated and implemented. New procurement finance module to be implemented by December 2020 further mitigating risk around purchasing controls.
Security Controls for Cash									
Functional	7.2.10a	Cash held at the Recreation Centre is kept in a safe. The combination to the safe has not been changed for some time and is known by previous members of staff.	Lack of probity. Financial loss. Internal control breakdown	11/09/2019	High	Prioritised action required	Mar-20	Arrange for the combination to the safe lock at the Recreation Centre to be changed as soon as possible. Also arrange for a process to occur to ensure regular changes to the code are undertaken to prevent former employees, from potentially accessing the safe when not authorised to do so.	Complete - Safe combination has been changed and periodically booked in to change at 6 month intervals or when a staff member leaves. Procedures manual changed to reflect new procedure.
Functional	7.2.10b	Petty cash is kept in a locked box, which is stored in an unlocked cupboard.	Lack of probity. Financial loss. Internal control breakdown	11/09/2019	High	Prioritised action required	Mar-20	Ensure petty cash is stored in a secure location, such as the strong room or safe.	Complete - petty cash is stored in a locked safe within the strong room
Functional	7.2.10c	The strong room and safe is locked each day with a key, and the key is stored within the administration office in an unlocked drawer.	Lack of probity. Financial loss. Internal control breakdown	11/09/2019	High	Prioritised action required	Mar-20	Restrict access to safe keys to duly authorised personnel, ensuring keys are not left unsecured in the administration office, especially after hours.	Complete - as per mitigation strategy

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Creditors Systems and Processes									
Entity Wide	7.2.11	The Shire's current process of changing supplier banking details is inadequate, with no formal documented procedures available for our inspection. We are aware of many incidents of payment scams/frauds within the local government industry in recent years. Controls should exist within EFT payment systems to include the assessment of requests for changes to EFT details for genuineness and legitimacy, restricting the ability to make changes to EFT details to appropriate staff, and to detect and prevent any unauthorised changes being made.	Lack of probity. Fraud risk. Internal control or compliance breach. Financial loss.	11/09/2019	High	N/A	Completed	The process to assist officers with verifying changes of supplier details should be documented and provided to officers responsible with preparation and entry of creditors invoices for approval for payment, in line with the findings of the Office of the Auditor General (OAG) report on Management of Supplier Master Files released in March 2019. This should be supported with training/direction to remind staff of the need to be ever vigilant, to exercise a level of scepticism for all requests presented and, most importantly, to raise a concern if there is any doubt about the authenticity of a request for change of EFT payment details.	Completed - no further action
Waste Facility Cash Handling									
Functional	7.2.12	Imposition of fees and charges for domestic waste have resulted in cash being collected at the waste facility. Current controls in relation to the handling of cash at the waste facility are considered inadequate. It is acknowledged management are aware of the weaknesses and are currently trying to address these.	Lack of probity. Financial loss.	11/09/2019	High	Prioritised action required	Dec-20	Continue to improve cash handling controls, consider removing or significantly reducing the amount of cash received at the waste facility, through use of pre-purchased vouchers, EFTPOS etc. Should cash continue to be accepted, appropriate procedures and controls are required.	Completed - Cash handling at the Waste Management facility has been significantly reduced due to the introduction of an EFTPOS terminal in early April 2020. Greater proportion of EFTPOS takings vs cash takings evident since introduction. Cash management and reporting procedures have also been significantly improved with fewer staff handling cash takings, appropriate safekeeping of monies now in place, and receipting and banking of monies is now occurring more frequently.
Stock Control									
Entity Wide	7.2.13	Our limited testing noted discrepancies between physical stock take of fuel stock on hand at end of month, and calculated stock on hand within the Shire's ERP system. From staff representations, recent processes have been introduced to attempt to identify the source of stock discrepancies.	Lack of probity. Financial loss. Theft or fraud risk	11/09/2019	High	Review, update and implement improved stock control process	Jun-20	Continue to rectify equipment malfunctions to ensure accurate readings are maintained for processing of fuel allocations. Officer Comment: Staff are currently working on an improved stock control process for both Fuel & materials. This will include better data recording of stock on receipt and on allocation, in addition to more regular physical stock takes.	New stock control process yet to be finalised and implemented - reviewed completion date Nov 2020

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Interest on Rates Instalments									
Entity Wide	7.2.14	Notes to the 2018/19 statutory budget state interest rates to be imposed on rate instalments is set at 5.5%. The 2018-19 adopted schedule of fees and charges sets out the instalment interest rate be set at 6%. The maximum interest rate permitted by regulation 58 of the <i>Local Government (Financial Management) Regulations 1996</i> is 5.5%.	Compliance breach.	11/09/2019	High	Prioritised action required	Jun-20	Ensure future adopted schedules of fees and charges align with the statutory budget notes and do not exceed regulatory or legislative provisions. Officer Comment: Annual review of Fees & Charges as part of the Budget process to check regulatory & legislative compliance of fees & charges to be levied.	Completed - The interest rates imposed on instalments is set to 3.5% in Synergy and the adopted fees and charges
Differential Rating & Budget Notes									
Entity Wide	7.2.15	The 2018/19 statutory budget contains information highlighting a difference between advertised differential rates and adopted differential rates for 2018/19. The information does not include reasons for the difference as required by regulation 23(b) of the <i>Local Government (Financial Management) Regulations 1996</i> .	Compliance breach.	11/09/2019	High	Procedures around compilation of the Annual Budget to ensure reasons are disclosed around any differences to advertised differential rates to those adopted.	Jun-20	Ensure information relating to the reasons for differences between advertised differential rates and those adopted is included in the adopted annual budget as required by legislation.	Completed -The advertised rates are those that have been adopted in the budget and applied in Synergy
Rate Notices and Information Accompanying Rate Notices									
Entity Wide	7.2.16	The 2018/19 rate notice and the 2018/19 information accompanying the rate notice did not contain information detailing the hours during which payment could be made for rates and service charges, as required by regulation 56(3)(l) of the <i>Local Government (Financial Management) Regulations 1996</i> . The 2018/19 rate notice and the 2018/19 information accompanying the rate notice did not contain information highlighting reasons for the difference between advertised differential rates and adopted differential rates for 2018/19 as required by regulation 56(4)(b) of the <i>Local Government (Financial Management) Regulations 1996</i> . The 2018/19 rate notice and the 2018/19 information accompanying the rate notice did not detail the rate of interest to be imposed on unpaid rates and service charges for 2018/19 as required by regulation 56(4)(d)(ii) of the <i>Local Government (Financial Management) Regulations 1996</i> .	Compliance breach.	11/09/2019	High	Rates notices have been changed to ensure correct information as legislated is contained within the notice. Accompanying information statement to be updated to include reasons for any differences in advertised rates, if any.	Jun-20	Ensure all information required by the <i>Local Government Act 1995</i> and associated regulations to be contained within rates notices, including those relating to detailing hours and locations where rates payments can be made, reasons changes to advertised differential rates, and interest charges is included in annual rates notices or information accompanying the rates notice.	Completed - The opening hours are on both the rate notice and the President's letter. There were no differences in the advertised differential rates and those that were adopted. I can also confirm that the percentage of 7.00% was on the rate notice, in the fees and charges and also in Synergy

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Parry's Beach Camping Ground									
Functional	7.2.17a	Limited measures exist in relation to revenue controls at Parry's Beach Camping Ground. The area is currently managed by a volunteer group, who are responsible for imposing and collecting camping fees, which is periodically remitted to the Shire with minimal independent review.	Lack of probity. Compliance breach. Breakdown of internal control. Financial loss.	11/09/2019	High	Prioritised action required	Dec-20	The Shire has little direct control management of the operations of the Parry's Beach Camping Ground, and a risk assessment should be undertaken in relation to the current volunteer management arrangement. As an alternative to the current volunteer arrangement consideration should be given to directly managing or alternatively leasing the camp ground to a third party to manage. Officer Comment: Discussions are underway with the PBVMG to trial EFPOS cash management arrangement by June 2020, removing the need for cash handling. Discussions will be undertaken in 2020 to inform PBVMG on the use of online booking platforms and the impact that this will have on their operations of the campsites. A number of online platforms in a variety of nature based campsites will be reviewed as part of these discussions.	Complete - EFTPOS successfully introduced in June 2020. Discussions regarding online booking still not commenced.
Functional	7.2.17b	The volunteer management group are provided with petty cash for incidental expenses, however have not been briefed through the Shire's standard code of conduct, or other inductions required when operating a local government service function.	Lack of probity. Compliance breach. Breakdown of internal control. Financial loss.	11/09/2019	High	Prioritised action required	Dec-20	Volunteers should not be involved in cash handling on behalf of the Shire. Improvements are also required at the Parry Beach camping ground to monitor and document that camping fees being collected are correctly imposed and accounted for. Officer Comment: The PBVMG Agreement with the Shire of Denmark is overdue for review. The requirements around petty cash will be addressed as part of the review with the option being considered that instead of operating petty cash, the Shire provide a regular payment into a bank account managed by PBVMG that contributes to the ancillary costs associated with running the campground.	Improved with the introduction of EFTPOS and the updating of instruction on operating EFTPOS system. These will be embedded into an updated management agreement by Dec 2020
Functional	7.2.17c	Limited documented procedures are in place to ensure appropriate controls are applied in operating the local government camping ground in accordance with statutory requirements, and in setting out roles and responsibilities of volunteers and the Shire.	Lack of probity. Compliance breach. Breakdown of internal control. Financial loss.	11/09/2019	High	Prioritised action required	Dec-20	Should the currently management arrangement continue, establish appropriate inductions for volunteers, including the Code of Conduct when performing functions on behalf of the Shire. Officers Comment: This will be addressed in the review of the PBVMG Management Agreement in 2020.	ongoing - still on track to be delivered by Dec 2020

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Occupational Safety and Health (OSH)									
Entity Wide	7.2.18	OSH activities appear to be regularly applied with some departmental employees, however these activities (including training) are not consistently applied or documented across the organisation.	Failure to identify risks or adequately treat identified risks.	11/09/2019	Medium	O H & S will be an agenda item at the departmental Managers meetings.	Mar-20	Ensure adequate systems and processes exist to enable OSH activities (including training) to be regularly undertaken and applied within all departments of the Shire. Officer response: Regular OSH meetings are now in place. The OSH Committee formalises regular safety inspections, safety training/assessments and monitors and reviews accidents/incidents across all departments. It is planned that O H & S will be an agenda item at the departmental Managers meetings.	Implemented
Staff Training									
Entity Wide	7.3.1	Planned staff training needs for employees are currently identified and recorded in a training matrix. Further value from this initiative can be added through refining the current matrix toward a more formal required staff training structure, applied throughout the organisation.	Internal control or compliance breach	11/09/2019	Medium	Planned action required	May-20	Refine the current staff training matrix to identify staff training needs relevant to their role, ensuring it is co-ordinated across the organisation and monitors currency of required licences and qualifications. Officer Response: Admin Officers from individual departments will be responsible for capturing all training recorded on the annual review document and ensure training requests are within budget and completed by the employee.	Ongoing - Finalising the annual reviews and documentation. Need to liaise with Managers of each area to ensure training requests are captured in each work area by the Admin Officers. HR is also capturing the information for budgeting and professional development purposes. Should be finalised by 01-09-2020
Employee Banking Details									
Functional	7.3.2	Changes to existing employee bank account details and entry of new employee bank details are processed by the Payroll Officer, but are not evidenced as being reviewed by a senior officer to verify details have been correctly processed. No routine verification is undertaken to ensure bank account details have not been altered or manipulated without prior verification and authorisation.	Lack of probity. Fraud risk. Internal control or compliance breach. Financial loss.	11/09/2019	High	Planned action required	No action planned	Secure electronic personnel records by restricting access only to officers who are appropriately authorised to access these records, through permissions to folders on the server (or appropriate security control). Officer Response: Current HR folder is a secure folder on the server network only accessed by HR and Payroll.	Complete - no further action

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Payroll Audit Trails									
Functional	7.3.3	Limited review of changes made to employee details and parameters is currently undertaken when each payroll is processed.	Lack of probity. Financial loss. Internal control breakdown	11/09/2019	High	Payroll Officer procedures updated.	completed	Procedures to minimise risk of unauthorised changes to employee details should be implemented. Regular reviews of software audit trails is one form of control and should be undertaken as a minimum. Where possible, segregation of duties should exist where employees responsible for processing payroll transactions are unable to make changes to employee banking details. Officer Comment: Payroll Officer procedures updated. Senior officer to review all amendments made to staff banking details by payroll officer including review of software audit trail.	Complete - procedures updated and implemented
Employee Termination Procedures									
Entity Wide	7.3.4	A process / procedure is currently in place to handle the termination of employees. Departmental managers and HR staff are allocated the responsibility of ensuring Shire assets are recovered. There is no formal structure in place to ensure IT permissions and security codes are restricted on termination of employees with the Shire.	Lack of probity. Internal control or compliance breach. Financial loss.	11/09/2019	High	Update employee termination procedure to ensure access to Shire electronic information is restricted and permissions removed.	Mar-20	Review and update procedures or checklists to manage and document the termination of employees, ensuring access to IT systems, etc. is appropriately restricted and Shire assets are recovered.	Complete - This has been added and is captured on the exit interview document. HR Coordinator to liaise with ICT Officer to ensure this is actioned when employees leave the organisation.
Staff Contracts									
Entity Wide	7.3.5	Different forms of contract exist, with some employees having a signed conditional offer of employment. Our limited testing highlighted some instances where some incumbents have not signed their offer of employment, and some instances where employees did not have any form of contract on file.	Failure to identify risks or adequately treat identified risks.	11/09/2019	Medium	#REF!	Jun-20	Ensure contracts of employment, defining roles, responsibilities and remuneration, are signed by both parties prior to employment commencing for all staff. Undertake a review of all personnel and establish contracts of employment for employees who do not have one, documenting their conditions of employment, roles and responsibilities. Officer Response: All employees are either employed on an Employment Contract or paid under the Award or under an Agreement. A review of all Personnel Files will be undertaken to ascertain non compliance of signed letter of appointment or contract.	Still being undertaken by the acting Payroll Officer. 50% completed. Should be completed by 01-09-2020
Staff Induction Processes									
Functional	7.3.6	Staff inductions are consistently applied throughout the organisation, however induction processes do not consistently communicate to staff required expectations and requirements when performing local government functions.	Failure to identify risks or adequately treat identified risks.	11/09/2019	Medium	#REF!	Feb-20	Review and update induction processes to communicate expectations of staff when undertaking their functions, ensuring evidence of inductions is retained on employee files. Officer Response: Governance Coordinator and Corporate Planning Officer now provides an induction session on Governance and LG obligations. Evidence of this part of the induction will be added to the Induction Checklist Form.	Full induction program currently being reviewed. In the interim evidence of completion of Governance and LG obligations will be added to the existing checklist. Adding this detail to the existing checklist will be completed by 01-09-2020
Personnel Records									
Functional	7.3.7	Personnel records are securely locked in a cabinet. Any electronic details relating to employees conditions of employment etc are accessible by a number of staff on the server.	Internal control or compliance breach.	11/09/2019	Medium	Nil	No action planned	Secure electronic personnel records by restricting access only to officers who are appropriately authorised to access these records, through permissions to folders on the server (or appropriate security control). Officer Response: Current HR folder is a secure folder on the server network only accessed by HR and Payroll.	No further action

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Payroll Authorisation									
Functional	7.3.8	Our limited testing noted an instance where evidence of review and authorisation of fortnightly payroll reports was not recorded by both review/authorising officers.	Lack of probity. Financial loss. Internal control breakdown	11/09/2019	High	Noted	completed	Implement documented procedures to ensure adequate controls are consistently followed with regard to review and authorisation of fortnightly payroll reports, with appropriate evidence of these reviews consistently recorded. Officer Comment: Documented procedures already in place to ensure review and authorisation of fortnightly payroll reports are consistently followed.	Completed
Fortnightly Employee Payroll									
Functional	7.3.9	Fortnightly payroll periods end at different times for different departments, resulting in some staff being paid in advance. Processing payroll in advance could result in errors and inaccurate time card entry, particularly where an employee has unexpected leave or alteration to their hours of work after they have been paid for their expected hours of work. Opportunities currently exist where these required amendments could go undetected and uncorrected.	Lack of probity. Financial loss. Internal control breakdown	11/09/2019	High	Payment of two payroll periods to be reviewed and aligned if recommended.	Jun-20	For consistency and efficiency align all payroll periods to the same date to cease the practice of paying employees in advance of hours worked.	Ongoing - acting payroll officer to review recommended action and align payroll periods. Reviewed completion date - December 2020

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Contractor Insurance									
Entity Wide	7.4.1	Contractors' insurances are not always assessed prior to award of contracts in all cases. Reliance is placed on contract managers to ensure copies of insurances are provided.	Lack of probity. Financial loss. Breakdown in internal controls.	11/09/2019	High	Prioritised action required		To help ensure all contractors have the relevant licences and have adequate insurance cover for the works they undertake for the Shire, procedures should be developed, and records maintained to ensure copies of contractor's insurances are held on file.	Completed - The Procurement Policy and associated procedures have been reviewed and updated to reflect the requirement to capture contractors insurances for project contracts and service contracts.
Council and Audit Risk Committee									
Functional	8.1.1	Identified risks are appropriately included within agenda items for elected member consideration but not recorded in an appropriate risk register.	Failure to identify risks or adequately treat identified risks.	11/09/2019	Medium	Noted		As well as communicating identified risks relating to a Council decision within the agenda item (to enable elected members to be fully informed of the identified risks when making decisions), risks should also be appropriately recorded in a risk register. OFFICER COMMENT: Register not deemed as required as the risks recorded in Agenda items relate only to the relevant matter on the Agenda and it is not considered beneficial to record anywhere else.	No action required.
Risk Register									
Functional	8.2.1	A risk register was not available for our inspection to reflect identified risks, and if they have been adequately treated. Risk profiles, which were most recently reviewed in February 2019, were provided, however we note some risks in Council reports are not included within these risk profiles.	Breakdown of internal controls	11/09/2019	Medium	Noted		Maintaining risk registers for all identified risks is important to help ensure appropriate recording and communication of high rated risks, along with providing a record to enable the verification of whether treatment plans have appropriately reduced the risk. Routine (at least quarterly) review of the risk register is required to assist in ensuring identified risks are adequately treated. Update risk management activities to align with ISO31000:2018. OFFICER COMMENT: Register not deemed as required as the risks recorded in Agenda items relate only to the relevant matter on the Agenda and it is not considered beneficial to record anywhere else.	No action required.
Tender Register									
Functional	8.2.2	Inspection of the register noted it was not up to date and was not compliant with requirements of the <i>Local Government (Functions and General) Regulations 1996</i> . We also noted a lack of clarity amongst staff relating to the responsibility and requirements for maintaining the register.	Internal control or compliance breach.	11/09/2019	High	Tender register to be updated to ensure compliance within the LG Act. Officer directed to maintain register as part of their duties.		Ensure the tender register complies with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> and is consistently updated with all tenders called.	Complete - the Tender recording process is now detailed in the Information Management Policy (draft) and explains the requirements to keep a Tender Register and what needs to be recorded in the register. The relevant reference for the requirements for tendering in Local Government are as per Local Government (Functions and General) Regulations) Part 4 and are the responsibility of the Records Officer.

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Regulatory Health Inspection Register									
Functional	8.2.3	A register of health inspections undertaken is not routinely maintained.	Breakdown of internal control. Compliance breach.	11/09/2019	Medium	Planned action required	30/06/2020	Maintain a register to record details a central record of health inspections undertaken, registered premises within the district, and to ensure inspections are undertaken within required timeframes. Officer Comment: Register to be created and maintained by officer to ensure compliance.	Complete - Health Inspection register formally developed and maintained by Health officer.
Swimming Pool Inspection Register									
Functional	8.2.4	A register of inspections of private swimming pools within the district was not available for inspection.	Breakdown of internal control. Compliance breach.	11/09/2019	Medium	Planned action required	30/06/2020	Maintain a register to record details of required inspections of private swimming pools. Routine monitoring and review of the register will assist to ensure inspections are undertaken within required timeframes. Ensure register agrees to any fees raised for inspections. Officer Comment: Register to be created and maintained by officer to ensure compliance.	Complete - Swimming Pool register formally developed and maintained by officers
Community Complaints Procedures									
Functional	8.4.1	A customer complaints register is not currently maintained to follow up and ensure all complaints are adequately addressed. Currently, customer complaints are entered and managed through the records management system and allocated to relevant managers with no formal process for review.	Failure to identify risks or adequately treat identified risks.	11/09/2019	High	#REF!	Oct-20	To help ensure all complaints are adequately resolved, a register of customer complaints received should be maintained. OFFICER COMMENT: see 6.2.3. Investigate periodic review of internal records to ensure that complaints have been managed and responded to in a timely and appropriate manner.	Added to Governance Team Plan for 2021/2022.
Internal Audit									
Entity Wide	8.5.1	Currently, no internal auditors have been appointed, and limited internal audit functions have been undertaken.	Internal and compliance risks not identified.	11/09/2019	Medium	Nil	N/A	We suggest as the level of documented procedures increases, an expanded internal audit function to confirm adherence to documented policies and procedures may be required as recommended by the OAG in their report to parliament on the Audit of Local Government. Officer Comment: Officer Comment – Management believes no action is considered necessary at this time as the current risk management policy and framework adequately address internal controls from a risk management perspective. The current organisational structure is such that appropriate controls and segregation of duty exist so as not to require any further policy controls at this time unless Council wishes to embark on an internal audit process which would require additional resources.	No further action
Audit Regulation 17 Review									
Entity Wide	8.6.1	No evidence of a previous review was available for inspection.	Internal and compliance risks not identified. Compliance breach	11/09/2019	High	N/A	completed	Ensure the next review is undertaken within the next three years as required by legislation.	Completed - added to compliance calendar
Financial Management Review									
Entity Wide	8.6.2	No evidence of a previous review was available for review.	Internal and compliance risks not identified. Compliance breach	11/09/2019	High	N/A	completed	Ensure the next review is undertaken within the next three years as required by legislation.	Completed - added to compliance calendar