

ATTACHMENTS

Audit & Risk Committee Meeting

Wednesday, 6 March 2024

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Audit & Risk Committee Meeting

14 February 2024

Minutes

To: Audit & Risk Committee Meeting Members and Councillors.

Here within are the Meeting Minutes of the Audit & Risk Committee Meeting, held on the above-mentioned date in the Shire of Toodyay Council Chambers, 15 Fiennes Street, Toodyay WA 6566.


Suzie Haslehurst
CHIEF EXECUTIVE OFFICER

AUDIT & RISK COMMITTEE MEETING MINUTES

14 FEBRUARY 2024

Preface

When the Chief Executive Officer approves these Minutes for distribution they are in essence "Unconfirmed" until the next Committee Meeting, where the Minutes will be confirmed subject to any amendments made by the Committee.

The "Confirmed" Minutes are then signed off by the Presiding Person.

Attachments that formed part of the Agenda, in addition to those tabled at the Meeting are incorporated into separate attachments to these Minutes.

Unconfirmed Minutes

These minutes were approved for distribution on 15 February 2024.



Suzie Haslehurst

CHIEF EXECUTIVE OFFICER

Confirmed Minutes

These minutes were confirmed at a meeting held on 6 March 2024.

Signed:

Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.

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1 DECLARATION OF OPENING

Ms N Mills, Chairperson, declared the meeting open at 10.17am.

1.1 ANNOUNCEMENT OF VISITORS

Nil.

1.2 RECORD OF ATTENDANCE AND APOLOGIESMembers

Ms N Mills	Community Member (Chair)
Cr M McKeown	Shire President
Cr S Dival	Deputy Shire President
Ms K Barrack	Community Member
Cr J Prater	Councillor

Apologies

Mr S Rutter	Community Member
Cr S McCormick	Councillor

Staff

Ms S Haslehurst	Chief Executive Officer
Ms T Bateman	Executive Manager Corporate and Community Services
Mrs N Mwale	Finance Coordinator
Mrs M Rebane	Executive Assistant

1.3 DISCLOSURE OF INTEREST

The Chairperson advised that no disclosures of interest in the form of a written notice had been received prior to the commencement of the meeting.

2 MINUTES AND ADDITIONAL INFORMATION**2.1 CONFIRMATION OF MINUTES****2.1.1 Minutes of Meeting held on 6 December 2023**

Cr Dival moved the Officer's Recommendation as follows:

That the Unconfirmed Minutes of the Audit & Risk Committee Meeting held on 6 December 2023 be confirmed.

Clarification was sought.

K Barrack moved an amendment to the motion as follows:

That the words "subject to typographical amendments being rectified in the Records of Attendance section" be added after the words "be confirmed."

Cr Dival accepted the amendment.

Further clarification was sought.

The motion was put.

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OFFICER'S RECOMMENDATION/ARC RESOLUTION NO.ARC002/02/24

MOVED Cr S Dival

SECONDED Ms K Barrack

That the Unconfirmed Minutes of the Audit & Risk Committee Meeting held on 6 December 2023 be confirmed, subject to typographical amendments being rectified in the Records of Attendance section.

Voted For: K Barrack, Cr S Dival, Cr M McKeown, Cr J Prater and N Mills

Voted Against: Nil

MOTION CARRIED 5/0

2.1.2 Minutes of Special Meeting held on 7 February 2024

OFFICER'S RECOMMENDATION/ARC RESOLUTION NO.ARC003/02/24

MOVED Cr M McKeown

SECONDED Cr J Prater

That the Unconfirmed Minutes of the Special Audit & Risk Committee Meeting held on 7 February 2024 be confirmed.

Voted For: K Barrack, Cr S Dival, Cr M McKeown, Cr J Prater and N Mills

Voted Against: Nil

MOTION CARRIED 5/0

2.2 REVIEW OF STATUS REPORT

2.2.1 Status Report and Minutes of previous meeting

Attachments:	1. Updated Status Report ↗
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The ARC Status report was reviewed and updated.

2.3 INWARD/OUTWARD CORRESPONDENCE

Nil.

3 BUSINESS LEFT OVER FROM PREVIOUS MEETING (IF ADJOURNED)

Nil.

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4 OFFICER REPORTS

The Chair requested that Agenda Item 4.3 Audit and Risk Committee Charter be considered as the first report.

Clarification was sought in respect to the report having been withdrawn by the Administration due to the Risk related and Workforce related implications not being correct.

The Presiding Member ruled that the report be kept on the Agenda and considered.

4.3 Audit and Risk Committee Charter

Date of Report:	9 February 2024
Applicant or Proponent:	Shire of Toodyay
File Reference:	COC2
Author:	M Rebane – Executive Assistant
Responsible Officer:	T Bateman – Executive Manager Corporate and Community Services
Previously Before Council:	November 2023 OCM
Author’s Disclosure of Interest:	Nil
Council’s Role in the matter:	Executive
Attachments:	1. CURRENT Audit and Risk Committee Charter; and 2. DRAFT wording for updated ARC Charter.

PURPOSE OF THE REPORT

To consider an update to the Audit and Risk Committee Charter.

BACKGROUND

Council had received the *Western Australian Public Sector Audit Committees – Better Practice Guide* released by the Office of the Auditor General (OAG) at their Ordinary Council Meeting on 27 October 2020. The guide is still current.

An updated version of the Audit and Risk Committee Charter was provided to Council as an attachment to Agenda Item 9.2.3 Community Membership and Council Representation at the November 2023 Ordinary Council Meeting (OCM).

At an Ordinary Council Meeting held on 24 January 2024, Council resolved as follows:

That Council adopts the Audit and Risk Committee Charter as attached (Attachment 6) to this report subject to the following amendments:

- (a) *On page 2 of the proposed charter, in the second paragraph under the heading Membership, delete the words from, and including, “at least” to “Council Members”, and insert the words “membership of the” before the words “Audit and Risk Committee”.*

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- (b) *On page 5 of the proposed charter, delete the second paragraph under the heading Meetings and replace it with the words “A meeting of the Audit and Risk Committee may be called at any time in accordance with the Shire of Toodyay Standing Orders Local Law 2008 s.17.10. The quorum for an Audit and Risk Committee meeting will be in accordance with s.5.15 and s.5.19 of the Local Government Act 1995.”*

The CURRENT Charter (**Attachment 1**) provides members with insight into the role of the Committee as recommended by the Office of the Auditor-General, the *Local Government Act 1995* and subsidiary legislation, and Department of Local Government guidelines.

COMMENTS AND DETAILS

The Chairperson of the Audit and Risk Committee provided a draft template on 9 February 2024 to amend the words of the current Charter, adopted by Council at its January 2024 Council Meeting (**Attachment 2**).

The Audit Regulation 17 review report did not identify any concerns in respect to the current Audit and Risk Charter. The report did refer to the Risk Management Policy and spoke about periodic reporting to the Audit and Risk Committee.

Due to time constraints, a track-changed copy of the charter was not able to be included with the writing of this report.

The Audit and Risk Committee Charter must be in line with the *Western Australian Public Sector Audit Committees – Better Practice Guide* released by the Office of the Auditor General (OAG).

It is recommended that the committee review Attachment 2 and consider it against Attachment 1.

IMPLICATIONS TO CONSIDER**Consultative:**

The report from the Office of the Auditor General of Western Australia states that:

- *the requirements for State and local government entities can be different, and entities should adapt the principles accordingly;*
- *Local government entities in Western Australia are required to establish an audit committee that is independent from management influence, a fundamental element of effective audit committees, citing that if they are not independent, objectivity may be compromised, making it difficult for them to perform their oversight roles for local government entities, Councils.*

The Chief Executive Officer (CEO) of local government entities has some responsibilities under the Act, including financial reporting, and internal audit function rests with the CEO, who also reports to the audit committee and Council.

Strategic:***Plan for the Future: Shire of Toodyay Council Plan 2023-2033******Outcome 9. Responsible and effective leadership and governance.***

09.1. Provide strong, clear and accountable leadership.

Policy related:

Governance Framework.

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Committee Book.

Financial:

Nil.

Legal and Statutory:

Local Government Act 1995

Western Australian Public Sector Audit Committees – Better Practice Guide released by the Office of the Auditor General (OAG),

Risk related:

~~There are low risks to this document not being adopted by Council as it could alternatively be incorporated into the Committee Book already adopted by Council at its November 2023 Council Meeting. This report mitigates any risk.~~

Workforce related:

~~The recommendation made would then require a report to the Council at the December 2023 Council Meeting, after which time the Shire President and Chair of the Audit and Risk Committee would then be able to sign the charter before it is uploaded to the Shire's website.~~

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION 1

That the Audit & Risk Committee review the DRAFT wording for the Audit and Risk Committee Charter, as attached (Attachment 2).

Cr Dival moved the Officer's Recommendation 1 as follows:

That the Audit & Risk Committee review the DRAFT wording for the Audit and Risk Committee Charter, as attached (Attachment 2).

Cr Prater seconded the motion.

Clarification was sought.

Cr McKeown moved an amendment to the motion as follows:

That the motion be reworded to read as follows:

That the Audit & Risk Committee:

- 1. Has reviewed the draft wording for the Audit and Risk Committee Charter, as attached (Attachment 2); and**
- 2. Recommends that Council adopt the Charter as reviewed.**

Further clarification was sought.

Cr Dival seconded the amendment to the motion.

The amendment was put.

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AMENDMENT/ARC RESOLUTION NO.ARC004/02/24**MOVED** Cr M McKeown**SECONDED** Cr S Dival

That the motion be reworded to read as follows:

That the Audit & Risk Committee:

1. Has reviewed the draft wording for the Audit and Risk Committee Charter, as attached (Attachment 2); and
2. Recommends that Council adopt the Charter as reviewed.

Voted For: Crs K Barrack, S Dival, M McKeown, J Prater and N MillsVoted Against: Nil**MOTION CARRIED 5/0**

Further clarification was sought regarding the edits of the attachment that had not been included in the attached document.

The substantive motion was put.

MOTION/ARC RESOLUTION NO.ARC005/02/24**MOVED** Cr S Dival**SECONDED** Cr J Prater

That the Audit & Risk Committee:

1. Has reviewed the draft wording for the Audit and Risk Committee Charter, as attached (Attachment 2); and
2. Recommends that Council adopt the Charter as reviewed.

Voted For: Crs K Barrack, S Dival, M McKeown, J Prater and N MillsVoted Against: Nil**MOTION CARRIED 5/0**

In accordance with regulation 11. Minutes, content of (Act s. 5.25(1)(f)) of the Local Government (Administration) Regulations 1996 regulation 11(da) requires that the Committee record in the minutes a written reason for why the decision made at the meeting was significantly different from the Officer's Recommendation as defined in section 5.70.

The Committee's reason for the change is that the Officer's Recommendation had called for a review and the Audit and Risk Committee Members advised that they had already conducted a review and are now recommending the attached document to Council.

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4.1 Financial Management, Risk Management, Legislative Compliance and Internal Controls

Date of Report:	7 February 2024
Applicant or Proponent:	Audit and Risk Committee/Shire of Toodyay
File Reference:	LEG269
Author:	M Rebane – Executive Assistant
Responsible Officer:	T Bateman – Executive Manager Corporate and Community Services
Previously Before Council:	No.
Author’s Disclosure of Interest:	Nil
Council’s Role in the matter:	Review
Attachments:	<ol style="list-style-type: none"> 1. Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls Final Report; and (confidential) Section 5.23(2) <ul style="list-style-type: none"> (f)(i) a matter that if disclosed, could be reasonably expected to impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law. (f)(ii) a matter that if disclosed, could be reasonably expected to endanger the security of the local government’s property (under separate cover) 2. Risk Assessment (Audit Regulation 17) Report. (confidential) Section 5.23(2) <ul style="list-style-type: none"> (f)(i) a matter that if disclosed, could be reasonably expected to impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law. (f)(ii) a matter that if disclosed, could be reasonably expected to endanger the security of the local government’s property (under separate cover)

PURPOSE OF THE REPORT

To receive the:

1. Final Report from Moore in regard to the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls (**Attachment 1 – FMR Review**); and
2. Risk Assessment (Audit Regulation 17) Report from Moore (**Attachment 2**).

AUDIT & RISK COMMITTEE MEETING MINUTES**14 FEBRUARY 2024****BACKGROUND**

The Shire engaged Moore Australia to provide consultancy and advisory services with a dual purpose; firstly to provide a report to assist the CEO to perform select reviewed required by legislation.

The engagement set out to assist the CEO to report to the Audit and Risk 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, an examination of the financial management systems was done to highlight the appropriateness and effectiveness of these systems and procedures to assist the CEO in undertaking a review as required by Local Government (Financial Management) Regulations 1996 (Reg. 4(2)(c)).

COMMENTS AND DETAILS

The Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls Final Report from Moore Australia was received and distributed to members of the Audit and Risk Committee on 1 February 2024, as well as the Councillors via their Council Hub (**Attachment 1**).

The Risk Assessment report for the Audit Regulation 17 review (**Attachment 2**) uses the Moore Australia Matrix Assessment Table is quite different from the current Risk Matrix that the Shire, as a Tier 3 local government, uses. Moore Australia also utilised an operational and strategic "consequences" matrix and the Shire operates from their current Risk Management Framework that considers specific risks in terms of strategic, operational, and projects. The Moore Australia Assessment of Risk tables are therefore at a much higher level than the current Risk tables utilised by the Shire.

One of the functions of the Audit and Risk Committee is to review the FMR Report and the Audit Regulation 17 report as well, in addition to monitoring and assessing risk and improvements.

The intention with bringing this report to the Audit and Risk Committee is to, at the meeting advise the committee on the work that has already been undertaken and to advise on the plan for improvement.

The Audit and Risk Committee will be kept informed in relation to all aspects of actions taken and to be undertaken following the review.

One of those actions will be to bolster our Risk Management Framework (RMF).

It is recommended that the Audit and Risk Committee review both attachments and make a recommendation to Council to receive both reports, individually.

IMPLICATIONS TO CONSIDER**Consultative:**

Moore Australia

Strategic:

Shire of Toodyay Plan for the Future: Council Plan 2023-2033

Outcome 9. Responsible and effective leadership and governance

9.2. Govern Shire finances, assets, and operations responsibly.

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Policy related:

Risk Management
Legislative Compliance
Internal Control

Financial:

Nil.

Legal and Statutory:

Reg 5 Local Government (Financial Management) Regulations 1996
Reg 17 Local Government (Audit) Regulations 1996

Risk related:

Elevating risk management, internal controls, financial management, and legislative compliance practices is imperative to uphold the Shire's commitment to excellence, transparency, and accountability. By prioritizing these areas and implementing requisite actions, the governance framework will be fortified, and risks will be mitigated while fostering sustainable growth and development for our community.

The risk in Council not receiving the reports, using the current Shire of Toodyay Risk Matrix is moderate (5). This report mitigates the risk.

Workforce related:

Continuous improvement and risk management are two intertwined concepts essential for the Shire's resilience and growth which is why Shire Officers will be giving their full attention to addressing the areas of improvement contained within both reports concerning risk management, internal controls, financial management, and legislative compliance.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION 1

That the Audit & Risk Committee recommends to Council the following:

That Council receives the Final Report from Moore in regard to the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls (**Attachment 1**).

Cr McKeown moved a Procedural Motion as follows:

That the meeting proceed to the next item of business Agenda Item 4.2 Privacy and Responsible Information Sharing Legislation at 10.50am in accordance with Standing Order 10.1(a).

Clarification was sought.

Cr McKeown withdrew the Procedural Motion.

Further clarification was sought.

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MOTION/ARC RESOLUTION NO.ARC006/02/24**MOVED** Cr S Dival**SECONDED** Cr J Prater

That Standing Orders 7.9 be suspended at 11.01am to enable a review on the receipt of Attachment 1.

Voted For: K Barrack, Cr S Dival, Cr M McKeown, Cr J Prater and N Mills

Voted Against: Nil

MOTION CARRIED 5/0

Clarification was sought.

Discussion ensued.

MOTION/ARC RESOLUTION NO.ARC007/02/24**MOVED** Cr N Mills**SECONDED** Cr S Dival

That Standing Orders be resumed at 12.25pm

Voted For: K Barrack, Cr S Dival, Cr M McKeown, Cr J Prater and N Mills

Voted Against: Nil

MOTION CARRIED 5/0

Further clarification was sought.

Cr Dival moved the Officer's Recommendation as follows:

That Council receives the Final Report from Moore in regard to the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls (Attachment 1).

K Barrack seconded the motion.

Cr Dival moved an amendment to the motion as follows:

That a Point 2 be added to read as follows:

- 2. That Council requests the CEO to develop and provide an action plan to respond to the actions contained within the Final Report from Moore for consideration and review by the ARC at their March 2024 meeting.**

K Barrack seconded the motion.

The amendment was put.

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AMENDMENT /ARC RESOLUTION NO.ARC008/02/24**MOVED** Cr S Dival**SECONDED** Ms K Barrack

That a Point 2 be added to read as follows:

2. That Council requests the CEO to develop and provide an action plan to respond to the actions contained within the Final Report from Moore for consideration and review by the ARC at their March 2024 meeting.

Voted For: K Barrack, Cr S Dival, Cr M McKeown, Cr J Prater and N MillsVoted Against: Nil**MOTION CARRIED 5/0**

Further clarification was sought.

The substantive motion was put

OFFICER'S RECOMMENDATION/ARC RESOLUTION NO.ARC009/02/24**MOVED** Cr S Dival**SECONDED** Ms K Barrack

That the Audit & Risk Committee recommends to Council the following:

That Council:

1. Receives the Final Report from Moore in regard to the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls (Attachment 1).
2. Requests the CEO to develop and provide an action plan to respond to the actions contained within the Final Report from Moore for consideration and review by the ARC at their March 2024 meeting.

Voted For: K Barrack, Cr S Dival, Cr M McKeown, Cr J Prater and N MillsVoted Against: Nil**MOTION CARRIED 5/0**

In accordance with regulation 11. Minutes, content of (Act s. 5.25(1)(f)) of the Local Government (Administration) Regulations 1996 regulation 11(da) requires that the Committee record in the minutes a written reason for why the decision made at the meeting was significantly different from the Officer's Recommendation as defined in section 5.70.

The Committee's reason for the addition to the Officer's Recommendation was because the Audit and Risk Committee considers a review of each item is an imperative.

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PROCEDURAL MOTION/ARC RESOLUTION NO.ARC010/02/24**MOVED** Cr M McKeown**SECONDED** Cr J Prater

That the meeting proceed to the next item of business, Agenda Item 4.2 Privacy and Responsible Information Sharing Legislation at 12.30pm in accordance with Standing Order 10.1(a).

Voted For: K Barrack, Cr S Dival, Cr M McKeown, Cr J Prater and N Mills

Voted Against: Nil

MOTION CARRIED 5/0

The Executive Manager Corporate and Community Services departed Council Chambers at 12.32pm.

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4.2 Privacy and Responsible Information Sharing Legislation

Date of Report:	9 February 2024
Applicant or Proponent:	Nil
File Reference:	Nil
Author:	W Cowley – Governance Coordinator
Responsible Officer:	S Haslehurst – Chief Executive Officer
Previously Before Council:	N/A
Author’s Disclosure of Interest:	Nil
Council’s Role in the matter:	Legislative
Attachments:	Nil

PURPOSE OF THE REPORT

To make Council aware of new legislation the WA Government is in the process of implementing which addresses how protecting and using information responsibly will deliver effective public services and community outcomes.

BACKGROUND

The WA Government provides a range of services and programs aimed at improving the quality of life for Western Australians. In order to deliver these, it collects and holds a lot of information about Western Australians.

To protect the personal information of Western Australians and facilitate responsible use and sharing of government data, the WA Government is drafting privacy and responsible information sharing legislation.

The Privacy and Responsible Information Sharing (PRIS) legislation will provide Western Australians with greater control over their personal information and improve the delivery of government services. This legislation will enable data to be shared within government for the right reasons and provide greater accountability and transparency about how government uses the information.

The legislation will establish two positions within government, the Privacy Commissioner and Chief Data Officer, to safeguard people’s privacy and facilitate responsible use and sharing of government data, in the public interest. The Privacy Commissioner will be an independent statutory position, reporting directly to Parliament, maintaining responsibility over privacy matters in WA. The Chief Data Officer will promote a culture of transparency, accountability and safe use for government held information.

Broadly, the legislation introduces reforms that provide:

1. guiding principles and a framework to govern the collection, protection, use and disclosure of personal information across the public sector;

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2. a mandatory data breach notification scheme, requiring agencies to notify the Privacy Commissioner and affected individuals of serious data breaches involving personal information; and
3. a mechanism that supports Aboriginal data sovereignty and governance in WA, by requiring that Aboriginal people and communities are involved or consulted when data about them is shared.

The Privacy and Responsible Information sharing will provide a range of benefits across Western Australia.

Stronger privacy protections for personal and sensitive information will ensure information is safe and secured. These protections will clarify how government collects, stores, uses and shares (or does not share) information, to inform decisions and deliver services. The legislation will also provide pathways for complaints and restitution if personal privacy has been breached.

The WA community will benefit from safe and secure data sharing across the public sector, informing better planning and decisions, and improving community outcomes. Information is one of government's most valuable assets. Safe and secure data sharing has the ability to drive innovation, enhance decisions and allow prioritisation of resource allocation.

Across WA, government agencies, researchers and community organisations will experience streamlined pathways to access government information. These pathways will be facilitated by privacy principles and frameworks consistently applied across government, supporting analysis and insights to address complex economic, environmental or community issues, creating a safer and fairer society for all.

The Privacy and Responsible Information Sharing legislation is being informed by best practices drawn from across Australia and around the world, to balance the needs and expectations of the WA community and public sector. The new legislation will improve quality of life for Western Australians and increase transparency and accountability in government decision making.

COMMENTS AND DETAILS

The implementation deadline set by the Department of Local Government, Sport and Cultural Industries (DLGSC) for the implementation of the new legislation is 31 December 2024 which is when it is anticipated the legislation will come into force.

The Department will be monitoring the progress of local governments during the implementation by conducting four self-assessment activities, called Agency PRIS Readiness Checklist, with 18 key actions that local governments will need to prioritise to develop the culture and capability in readiness for the proposed reforms.

The timeframe for local governments to complete the Agency PRIS Readiness Checklist is 20 months which started in April 2023. Due to resource constraints the Shire is currently behind on delivering certain activities on time, however with sufficient resources it is anticipated that the Shire could re-align with the DLGSC's timeline by mid-2024.

It is anticipated that the PRIS requirements may change as the Bill is refined during drafting and may be amended during passage of the Bill through Parliament which may require updates to the Agency PRIS Readiness Checklist.

The Agency PRIS Readiness Plan details a set of actions, assigns responsibilities to stakeholders and sets target dates for key activities to ensure local governments are prepared to meet the requirements of the PRIS Bill once it commences.

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The Agency PRIS Readiness Plan will enable agencies to plan and prepare for PRIS legislation coming into force, including:

- workforce requirements and role modifications;
- business impacts and process developments;
- organisational and cultural change;
- governance arrangements;
- IT infrastructure changes; and
- establishing or maintaining data holding inventories.

Purpose of Agency PRIS Readiness Checklist

The primary outcome of the Agency PRIS Readiness Checklist is to ensure local governments understand and are engaged with the process of reform and are prepared and capable of meeting the requirements of the proposed PRIS legislation.

The outcomes of the activities and actions under the Agency PRIS Readiness Checklist are designed to assist agencies understand their current state of PRIS readiness; establish action plans to address gaps; and to establish the minimum number of policies and information management practices to be PRIS compliant.

DLGSC Timeframe

The DLGSC timeframe inclusive of assessments is shown below. As outlined above, due to resource constraints, the Shire is currently behind on delivering certain activities on time however it is anticipated that the Shire could re-align with the DLGSC’s timeline by mid-2024.

<u>Date</u>	<u>Action</u>
Apr 23	Designate a PRIS Champion
May 23	Baseline Readiness Assessment and Report
Jun 23	Complete PRIS Action Plan – approved by the responsible senior executive
Aug 23	Map PRIS to Agency values
Aug 23	Designate a Privacy Officer and Information Sharing Officer
Oct 23	PRIS Officers and other key staff attend awareness sessions
Nov 23	Progress Report 1
Dec 23	Survey information holdings and establish Information Asset Register
Feb 24	Review agency legislation for PRIS implications
Mar 24	Develop and publish a Privacy Policy
Mar 24	Develop and publish a Data Breach Policy
Apr 24	Establish an internal register of data breaches

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<u>Date</u>	<u>Action</u>
May 24	Progress Report 2
Jun 24	Develop and public Collection Notices
Aug 24	Develop and publish a Privacy Management Plan
Aug 24	Develop and publish a Data Breach Response Plan
Sep 24	Review contracts with partners and service providers
Sep 24	Review retention and disposal requirements
Oct 24	Establish internal procedures for handling and tracking PRIS requests, complaints, breaches
Nov 24	Deliver internal PRIS training and awareness for agency staff
Nov 24	Progress Report 3
Dec 24	Establish internal procedures for PRIS monitoring and compliance reporting

Approach

The Administration have formed an internal working group to facilitate reviewing, improving and implementing the new legislative requirements. The group is lead by the CEO and includes staff from governance, executive services and records management.

Further updates will be provided to councillors as the implementation progresses.

IMPLICATIONS TO CONSIDER**Consultative:**

Department of Local Government, Sport and Cultural Industries.

Strategic:

Shire of Toodyay Plan for the future – Council Plan 2023-2033

Outcome 9: Responsible and effective leadership and governance.

9.1. Provide strong, clear, and accountable leadership.

Policy related:

Legislative Compliance.

Record Keeping.

Financial:

No financial implications.

Legal and Statutory:

Local Government Act 1995 and Local Government (Administration) Regulations 1996.

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14 FEBRUARY 2024

Risk related:

Should this new legislation not be implemented it would result in the Shire of Toodyay being in breach of legislation. The risk rating for this is therefore High.

Workforce related:

No workforce related implications.

VOTING REQUIREMENTS

Simple Majority

OFFICER’S RECOMMENDATION 1

That the Audit & Risk Committee recommends to Council the following:
That Council notes the report.

Clarification was sought in regard to the Officer’s Recommendation.

The CEO revised the Officer’s Recommendation to read as follows:

That Council notes the Officer’s Report relating to Privacy and Responsible Information Sharing recently introduced.

Cr McKeown moved the revised Officer’s Recommendation.

Cr Prater seconded the motion.

The motion was put.

REVISED OFFICER’S RECOMMENDATION/ARC RESOLUTION NO.ARC011/02/24

MOVED Cr M McKeown

SECONDED Cr J Prater

That the Audit & Risk Committee recommends to Council the following:

That Council notes the Officer’s Report relating to Privacy and Responsible Information Sharing legislation recently introduced.

Voted For: K Barrack, Cr S Dival, Cr M McKeown, Cr J Prater and N Mills

Voted Against: Nil

MOTION CARRIED 5/0

AUDIT & RISK COMMITTEE MEETING MINUTES

14 FEBRUARY 2024

5 OTHER BUSINESS / NEW BUSINESS OF AN URGENT NATURE

Nil.

6 CONFIRMATION OF NEXT MEETING

The next meeting of the Audit & Risk Committee is scheduled to be held on 6 March 2024 commencing at 10:00 AM.

7 CLOSURE OF MEETING

The Chairperson closed the meeting at 12.35pm.

ARC STATUS REPORT
Audit & Risk Committee

Supporting Officer
Executive Manager Corporate & Community Services



Meeting Date	Purpose	Resolution	Target date for completion	Actioned by	Completion Date	Meeting Commentary / Comments made
6/9/2023	Annual Report 2021/2022	<p>That Council:</p> <ol style="list-style-type: none"> 1. Receives the correspondence from the Auditor General as tabled; 2. Receives the Management letter for the 2021/2022 financial year as tabled; 3. Receives the Audited Annual Financial Statements, and Independent Auditor's Opinion as tabled for the year ended 30 June 2022, noting the Disclaimer of Opinion received and the explanation provided for this. 4. Accepts the Annual Report for the year ended 30 June 2022 incorporating the Annual financial report as tabled. 	ASAP	EMCCS	<p>Complete in that it was taken to Council and considered at the Special Council Meeting held on 24 Jan 2024. Council Resolution No. SCM008/01/24</p> <p>however the Council did not resolve it by absolute majority so it requires bringing back to a Council meeting in either February or March 2024.</p>	The minutes of the Council Meeting are available on line.

ARC STATUS REPORT
Audit & Risk Committee

Supporting Officer
Executive Manager Corporate & Community Services



Meeting Date	Purpose	Resolution	Target date for completion	Actioned by	Completion Date	Meeting Commentary / Comments made
6/12/2023	Risk Management Action Plan - Cyber Security Controls	That Council: 1. Receives the Risk Management Action Plan – Cyber Security progress update to the Audit & Risk Committee (Confidential Attachment 1). 2. Requests the CEO to provide an update to the Audit and Risk Committee in June 2024.	ASAP	Executive Manager	Special Council Meeting: 24/01/2024 Council Resolution No. SCM005/01/24	
6/12/2023	Adoption of 2021/2022 Annual Report	That Council: 1. Notes the Audit and Risk Committee recommendation made on 6 September 2023 contained in this report; 2. Receives correspondence from the Office of the Auditor General pertaining to the Management Letter and findings report (Attachment 1); 3. Adopts the Annual Report 2021/2022 incorporating the Independent Auditor’s opinion and the Audited Annual Financial Statements for the Shire of Toodyay (Attachment 2) subject to a change to remove the words “it was” on page 62 of the attachments and replace with the words “Officers” to read “a cost benefit analysis	ASAP	EMCCS	Complete in that it was taken to Council and considered at the Special Council Meeting held on 24 Jan 2024. Council Resolution No. SCM008/01/24 however the Council did	The minutes of the Council Meeting are available on line.

ARC STATUS REPORT
Audit & Risk Committee

Supporting Officer
Executive Manager Corporate & Community Services



Meeting Date	Purpose	Resolution	Target date for completion	Actioned by	Completion Date	Meeting Commentary / Comments made
		abandoning process was undertaken and Officers determined to persevere with the transition"; 4. Notes that regarding the financial report for the year ended 30 June 2022 the independent auditor's report included a disclaimer of opinion that stated <i>"I was unable to obtain sufficient appropriate evidence regarding the financial report as a whole as the financial report was submitted for audit purposes without complete and accurate underlying records. I was unable to audit the financial report by alternative means. Consequently, I am unable to determine whether any adjustments were necessary to the financial report as a whole for the year ended 30 June 2022. My Audit opinion for the year ended 30 June 2021 was disclaimed for the same reasons."</i> 5. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the Annual Report prior to its publication; 6. Sets Wednesday 14 February 2024 at 6.00pm as the date and time for the next Elector's General Meeting. 7. Requests the Chief Executive Officer to:			not resolve it by absolute majority so it requires bringing back to a Council meeting in either February or March 2024.	

ARC STATUS REPORT
Audit & Risk Committee

Supporting Officer
Executive Manager Corporate & Community Services



Meeting Date	Purpose	Resolution	Target date for completion	Actioned by	Completion Date	Meeting Commentary / Comments made
		(a) give local public notice of the availability of the Annual Report. (b) convene the Elector's General Meeting to be held on the abovementioned date and time at Point 5, in the Council Chambers of the Shire of Toodyay; and 8. Notes the ongoing challenges the Shire continues to manage during the transition to Datascape.				
6/12/2023	Audit and Risk Committee Charter	That Council adopts the Audit and Risk Committee Charter as attached (Attachment 1) to this report subject to an amendment to the Membership Composition as follows: <ul style="list-style-type: none"> Delete the 2nd, 3rd and 4th paragraph; and Reword the 6th paragraph to read: <p><i>The Audit and Risk Committee shall be at least 3 or more persons and the majority of the members of the Audit and Risk Committee are to be Council Members, in accordance with s.7.1A of the Act.</i></p> 	ASAP	EMCCS	Complete in that it was taken to Council and considered at the Special Council Meeting held on 24 Jan 2024. Council Resolution No. SCM010/01/24	The minutes of the Council Meeting are available on line.

ARC STATUS REPORT
Audit & Risk Committee

Supporting Officer
Executive Manager Corporate & Community Services



Meeting Date	Purpose	Resolution	Target date for completion	Actioned by	Completion Date	Meeting Commentary / Comments made
6/12/2023	Update on the Datascape Migration project	That Council: 1. Notes the remaining task associated with the Datascape data migration as per the action plan attached to this report (Attachment 1), and; 2. Requests the CEO to provide a progress update to the Audit and Risk Committee in March 2024.	ASAP	EMCCS	Special Council Meeting 24 Jan 2024 Council Resolution No. SCM011/01/24	
14/02/2024	Compliance Calendar – relevant functions of the ARC to be pulled out of the calendar.	Do a report referring to the compliance calendar. Review on six monthly basis.	ASAP	EMCCS	t.b.a.	



Committee Member Reporting form

Committee Member Details

Name(s): _____

Organisation representing
(if applicable): _____

Contact Details: Phone: _____ Email: _____

Request Details

I request for the item noted below to be discussed at the next:

- Committee Meeting: Audit & Risk Committee Bushfire Advisory Committee
- (please tick)* Environmental Advisory Committee Heritage Advisory Committee
- Local Emergency Management Committee

Date of Committee Meeting: _____

Item Name: _____
(e.g. Subject, title or purpose).

Are you tabling attachments at the meeting? Yes No Copy attached

Background Information OR if you only wish to ask questions please do so *(if not enough room please use reverse side of this page)*

Proposed recommendation required? Yes No *write some wording below*



Administration Centre
15 Fiennes Street (PO Box 96)
TOODYAY WA 6566

T (08) 9574 9300
E records@toodyay.wa.gov.au
W www.toodyay.wa.gov.au

Further information

Lengthier recommendation wording space

OFFICE USE ONLY

Officer Received Date: _____ Resolution Number: _____
 Council approved Report minuted



Local Government Payments and Gifts to Members

Introduction

This policy is intended to ensure that any payments made to Elected Members are compliant with legislative provisions contained in Division 8 of the *Local Government Act 1995* (the Act).

Objective

To provide guidance to Shire Officers and Members in relation to local government payments to its members and the management and use of laptops issued for the member's use in their role as Elected Members of the Shire of Toodyay

Scope

This policy applies to Elected Members. It sets a benchmark that can be applied as new determinations are made by the Salaries and Allowances Tribunal, or until Council decides to make further changes. It also provides guidance in relation to the management and use of laptops issued to Members.

Definitions

Term	Definition
Act	<i>Local Government Act 1995</i> .
CEO	Chief Executive Officer
Council	The local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the <i>Local Government Act 1995</i> and under the <i>Shire's Standing Orders Local Law 2008</i> .
ITC Expenses	(a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations; or (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations.
ITC Support	Information Technology (Provider) Contractors.
Logbook	A logbook is a record kept that will provide evidence of: <ul style="list-style-type: none"> • details of kilometres travelled for business and for private use; • odometer readings on which a member estimates fuel and oil use; and

13/05/2022 (46.3)

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Term	Definition
	<ul style="list-style-type: none"> a member's other car expenses (i.e. parking and fuel receipts would be kept with the logbook). <p><i>Note: A signed copy of the logbook page, together with original copies of the receipts would be attached to the reimbursement form that will be submitted by members for reimbursement.</i></p>
Member	Means in relation to a council or committee, a Council Member in the Act; Elected Member; or Councillor; or a member of the committee.
Other Expenses	Means expenses that may be incurred by Members outside of this policy (e.g. dry-cleaning).
Regulations	Local Government (Administration) Regulations 1996.
SAT	Salaries and Allowances Tribunal.
Shire	The Shire of Toodyay.
Shire President	Means a mayor or president elected by the council from amongst the councillors.
The Determination	Means the Local Government CEO and Elected Members determination as "determined" by the Salaries and Allowances Tribunal under the <i>Salaries and Allowances Act 1975</i> section 7B. (s.5.98 of the Act).
Travel and Accommodation Expenses	<p>(a) travel costs, as prescribed by regulation 31(1)(b) of the LG Regulations; or</p> <p>(b) any other expenses that relate to travel or accommodation and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations.</p>

Policy Statement

The entitlement of a Member to a fee, allowance or reimbursement of an expense established under the Act (or regulations) cannot be prescribed, limited or waived by Council.

Any eligible claim against those entitlements is to be paid in accordance with the applicable financial procedures of the Shire.

Absolute Majority is required in respect to the adoption of this policy.

1. Meeting Attendance Allowance - Members

In accordance with s.5.99 of the Act, all Members shall receive an annual Meeting Attendance Allowance of approximately 85% of the maximum range of annual allowances.

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Draft V6 – REVISED Local Government Payments and Gifts to Members

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2. Shire President's Allowance

In accordance with s.5.99 of the Act, the Shire President shall receive an additional allowance of approximately 85% of the maximum range of annual allowances.

3. Deputy President's Allowance

In accordance with s.5.99 of the Act, the Deputy Shire President shall receive an additional allowance of approximately 85% of the maximum range of annual allowances.

4. Reimbursement of Expenses

Regulations prescribe the types of expenses that are to be reimbursed to Members, on presentation of sufficient evidence of the cost of expenses incurred when attending a Council Meeting or a meeting of a committee of which he or she is also a Member.

A logbook will be issued to Members for the purpose of providing evidence to the Shire for reimbursement of expenses. Costs will not be reimbursed without evidence being provided.

Prescribed expenses to be reimbursed by the Shire are as follows:

4.1 Childcare

Reimbursement of the actual cost per hour or \$35 per hour, whichever is the lesser amount.

4.2 Travel Costs

Reimbursement of the actual cost for the Member to travel from the Member's place of residence or work to attend a Council Meeting or official function subject to the following:

- If the distance travelled is more than 100 kilometres, then the reimbursement of costs will only be for the person to travel from the outer boundary of an adjoining local government district to the meeting and back to that boundary.

Travel costs incurred while driving either a privately owned, or leased vehicle (rather than a commercially hired vehicle) shall be calculated at the same rate contained in Section 30.6 of the *Local Government Officers' (Western Australia) Award 2021* as at the date of The Determination.

4.3 Other expenses

If Members incur expenses outside of this policy, Council may consider, on a case-by-case basis, reimbursement of other expenses in accordance with the regulations.

5. Allowances in lieu of Reimbursement of Expenses

5.1 ICT Allowance

In accordance with s.5.99A of the Act, Members shall receive an ICT Allowance to the value of \$1,000, paid in four quarterly instalments; in lieu of being

reimbursed for expenses specified in r.31 (1)(a) of the *Local Government (Administration) Regulations 1996*.

5.2 Use of Laptops

In addition to the above ICT Allowance, Members shall be issued with a laptop for the purpose of managing agendas, minutes and documentation related to their roles as Elected Members. The laptops shall remain the property of the Shire of Toodyay until the time of disposal.

To ensure consistency of software and up-to-date technology, new laptops will be issued every 8 years, which is considered to be the maximum reliable life span.

Where a Member retires or is not re-elected within the 8-year period, the laptop will be returned to the Shire to be reissued to an incoming Member at their relevant swearing-in ceremony.

Disposal of Laptops

This will be in accordance with Council's Disposal of Property Policy.

Where however, at the time of replacement, a Member who is in possession of a laptop will be given the option to purchase the old laptop for their own personal purposes for the sum of \$50. Any laptops not purchased by the respective Members will then be offered for public sale in accordance with Council's Disposal of Property Policy after all Council documentation has been removed.

Installation of software and apps

All software and applications installed on the laptops is to be approved first by making contact with the Shire's current ITC Support.

Restrictions on accessing websites

While it is expected that Members may use the laptops to conduct research, communicate with people, store relevant documentation and photographs, Members are forbidden from using their council issued laptops to access pornographic websites, download or store pirated material or store pornographic or other images for any purpose that may be illegal or otherwise reflect badly on the reputation of the Shire.

Maintenance

All maintenance on the laptops shall be the responsibility of the Shire of Toodyay, and only be performed by its appointed ITC Support. Members are to report maintenance and technical issues to the CEO of the Shire who will then refer the matter to the Shire's designated ICT Support staff or contractors for resolution.

Confidentiality

It is a requirement that laptops be password protected in an attempt to prevent unauthorised access. Members are not to make their laptop available to anyone else for use and shall not divulge their password to anyone. The forwarding, sharing or allowance of viewing of any confidential material contained on the laptops or within the Councillor Bigtincan Hub platform to anyone is not permitted.

Records

Members must acknowledge that all information and documents contained at any time on the laptops remains the property of the Shire of Toodyay and at any time may be the subject of a Freedom of Information (FOI), or Police, Crime and Corruption Commission or other competent authority inquiry and as such may be made available to any of these investigating bodies. In addition all documents, images, sound recordings and emails are subject to the State Records Act 2000 and as such form part of the official record of the Shire of Toodyay and therefore must be maintained in accordance with the Act.

Security

Members are wholly responsible for the security of their Shire issued laptops and must make every effort to keep their laptops secure at all times. In the event that a laptop is misplaced, lost or stolen, the Member must advise the CEO immediately so that appropriate steps may be taken.

6. Gifts to Council Members

Any Member may request Council to consider giving a gift to a Member in accordance with the Regulations.

Reference Information

- Disposal of Property Policy (FIN12);
- Attendance at Events Policy (GOV14);
- Continuing Professional Development Policy (GOV9);
- Council Delegates Roles and Responsibilities Policy (GOV12); and
- Risk Management (ADM18) – containing the Risk Matrix tables.

Legislation

Local Government Act 1995

- s.5.98 Fees for Council Members.
- s.5.98A. Allowance for deputy mayor or deputy president
- s.5.99. Annual fee for council members in lieu of fees for attending meetings
- s.5.99A. Allowances for council members in lieu of reimbursement of expenses
- s.5.100A. Gifts to council members

Local Government (Administration) Regulations 1996 (Part 8 local government payments and gifts to members)

- r.30 Meeting attendance fees (Act s. 5.98(1) and (2A))
- r.31. Expenses to be reimbursed (Act s. 5.98(2)(a) and (3))

Associated documents

Expense Reimbursement Form.

13/05/2022 (46.3)

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Version control information

Version No.	Date Issued	Review position	Developed by	Approved by
V1	15/11/2007	Reviewed	CEO	Council
V2	21/05/2009	Amended	CEO	Council
V3	30/08/2013	Amended	CEO	Council
V4	13/05/2010	Amended	CEO	Council
V5	25/02/2020	Amended	CEO	Council
V6	13/05/2022	Revised	Executive Services	

Document control information	
Document Theme	Governance
Document Category	Governance
Document Title	Local Government Payments and Gifts to Members
Document ID	GOV8
Document Owner (position title)	Chief Executive Officer
Author (position title)	Executive Services
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Access restrictions	Nil
Date Published	To be applied
Date of last review	25 February 2020 OCM (CRN 55/02/20)
Date of next review	February 2025
Archived antecedent documents and previous versions	Member Sitting Fees and Reimbursable Expenses

13/05/2022 (46.3)

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Local Government Payments and Gifts to Members

Introduction

This policy is intended to ensure that any payments made to Members are compliant with legislative provisions contained in Division 8 of the *Local Government Act 1995* (the Act).

Objective

To provide guidance in relation to local government payments to Members in accordance with The Determination, and any subsequent Determination Variations made by the Salaries and Allowances Tribunal, pursuant to Section 7B and 7BAA of the *Salaries and Allowances Act 1975*. This policy also provides guidance in relation to the management and use of laptops issued to Elected Members.

Scope

This policy applies to Elected Members and Independent Committee Members.

Definitions

Term	Definition
Act	<i>Local Government Act 1995</i> .
CEO	Chief Executive Officer
Committee Meeting	a meeting of a committee of a council where the committee comprises – (a) council members only; or (b) council members and independent committee members;
Council	The local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the <i>Local Government Act 1995</i> and under the <i>Shire's Standing Orders Local Law 2008</i> .
Determination Variation	A variation made by the Salaries and Allowances Tribunal where they issue a determination to vary The Determination initially made; as The Determinations are made once every 12 months in accordance with the current Salaries and Allowances Act
Independent Committee Member	A person who is a committee member but who is neither a council member nor an employee (s5.100(1) of the <i>Local Government Act 1995</i>).

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Local Government Payments and Gifts to Members

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Term	Definition
ITC Expenses *	(a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the <i>Local Government (Administration) Regulations</i> ; or (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the <i>Local Government (Administration) Regulations</i> .
ITC Support	Information Technology (Provider) Contractors.
Logbook	A logbook is a record kept that will provide evidence of: <ul style="list-style-type: none"> • details of kilometres travelled for business and for private use; • odometer readings on which a member estimates fuel and oil use; and • a member's other car expenses (i.e. parking and fuel receipts would be kept with the logbook). <p><i>Note: A signed copy of the logbook page, together with original copies of the receipts would be attached to the reimbursement form that will be submitted by members for reimbursement.</i></p>
Member	In relation to a council or committee, a Council Member in the Act; Elected Member; or Councillor; or a member of a committee.
Other Expenses	Expenses that may be incurred by Members outside of this policy (e.g. dry-cleaning).
Regulations	<i>Local Government (Administration) Regulations 1996</i> .
SAT	Salaries and Allowances Tribunal.
Shire	The Shire of Toodyay.
Shire President	A mayor or president elected by the council from amongst the councillors.
The Determination	The Local Government CEO and Elected Members determination as "determined" by the Salaries and Allowances Tribunal under the <i>Salaries and Allowances Act 1975</i> section 7B. (s.5.98 of the Act).
Travel and Accommodation Expenses *	(a) travel costs, as prescribed by regulation 31(1)(b) and (c) of the <i>Local Government (Administration) Regulations</i> ; or (b) any other expenses that relate to travel or accommodation and that are a kind of expense prescribed by regulation 32(1) of the <i>Local Government (Administration) Regulations</i> .

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Local Government Payments and Gifts to Members

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Note: Definitions marked with an * have been derived from the Local Government Chief Executive Officers and Elected Members determination made by the Salaries and Allowances Tribunal.

Policy Statement

The entitlement of an Elected Member, or Independent Committee Member to a fee, allowance or reimbursement of an expense within the limitations of The Determination; or established under the Act (or Regulations) is in accordance with this policy.

Any eligible claim against those entitlements is to be paid in accordance with the applicable financial procedures of the Shire.

1. Annual Attendance Fees – Elected Members

In accordance with s.5.99 of the Act, all Elected Members shall receive an annual Meeting Attendance Allowance equal to 85% of the maximum annual fee determined by the Salaries and Allowances Tribunal under section 7B of the Salaries and Allowances Act.

2. Meeting Attendance Allowance – Independent Committee Members

In accordance with s.5.100(2)(b) and (3)(b) of the Act, Independent Committee Members of the following Committees:

- Audit and Risk Committee;
- Environmental Advisory Committee; and
- Heritage Advisory Committee

shall receive a Meeting Attendance Allowance equal to 85% of the maximum prescribed meeting fee per meeting as determined by the Salaries and Allowances Tribunal under section 7BAA of the *Salaries and Allowances Act 1975*.

3. Additional Allowance - Shire President

In accordance with s.5.99 of the Act, and Part 7: Annual Allowance for a Mayor, President, Chair, Deputy Mayor, Deputy President and Deputy Chair of The Determination made by the Salaries and Allowances Tribunal, the Shire President shall receive an additional allowance equal to 85% of the maximum value of the Annual Allowance for a Band 3 local government.

4. Additional Allowance - Deputy President

In accordance with s.5.99 of the Act, and Part 7: Annual Allowance for a Mayor, President, Chair, Deputy Mayor, Deputy President and Deputy Chair of The Determination made by the Salaries and Allowances Tribunal, the Deputy Shire President shall receive an additional allowance equal to 25% of the annual allowance paid to the Shire President.

Where the Deputy Shire President performs the functions of the Shire President for a period of no less than four months, the deputy will be entitled to receive the Shire President's Allowance as determined in Clause 3 of this policy.

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Local Government Payments and Gifts to Members

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5. Reimbursement of Expenses

Regulations prescribe the types of expenses that are to be reimbursed to Members, on presentation of sufficient evidence of the cost of expenses incurred when attending a Council Meeting or a meeting of a committee of which he or she is also a Member.

A logbook will be issued to Members for the purpose of providing evidence to the Shire for reimbursement of expenses. Costs will not be reimbursed without sufficient evidence of the cost incurred being provided.

Prescribed expenses to be reimbursed by the Shire are as follows:

5.1 Childcare

Members are entitled to be reimbursed for childcare costs incurred as a result of the member's attendance at a meeting of which they are a member as prescribed in regulation 31 of the *Local Government (Administration) Regulations 1996*.

The extent to which Members can be reimbursed for childcare expenses shall be as determined by the Salaries and Allowances Tribunal.

5.2 Reasonable Travel Costs

Members are entitled to be reimbursed for travel costs incurred as a result of the member's attendance at a meeting of which they are a member as prescribed in regulation 31 of the *Local Government (Administration) Regulations 1996*.

The extent to which Members can be reimbursed for travel expenses shall be as determined by the Salaries and Allowances.

5.3 Other expenses

If Members incur expenses outside of this policy, Council may consider, on a case-by-case basis, reimbursement of other expenses in accordance with the r.32 of the *Local Government (Administration) Regulations* in line with The Determination.

6. Annual Allowance in lieu of Reimbursement of Expenses

6.1 ICT Allowance

The Determination sets the minimum and maximum allowance for ICT expenses in lieu of reimbursement for particular types of expenses. In accordance with s.5.99A of the Act and subject to any changes to the Determination, Elected Members shall receive an ICT Allowance to the value of \$1,000, paid in four quarterly instalments; in lieu of being reimbursed for expenses specified in r.31 (1)(a) of the *Local Government (Administration) Regulations 1996*.

7. Provision of Equipment

Elected Members shall be issued with a laptop for the purpose of managing agendas, minutes and documentation related to their roles as Elected Members. The laptops shall remain the property of the Shire of Toodyay until the time of disposal.

To ensure consistency of software and up-to-date technology, new laptops will be issued every 8 years, which is considered to be the maximum reliable life span.

Where a Member retires or is not re-elected within the 8-year period, the laptop will be returned to the Shire to be reissued to an incoming Member at their relevant swearing-in ceremony.

Disposal of Laptops

This will be in accordance with Council's Disposal of Property Policy.

Installation of software and apps

All software and applications installed on the laptops are to be approved by the Shire's ITC Support.

Restrictions on accessing websites

While it is expected that Members may use the laptops to conduct research, communicate with people, store relevant documentation and photographs, Members are forbidden from using their council issued laptops to access pornographic websites, download or store pirated material or store pornographic or other images for any purpose that may be illegal or otherwise reflect badly on the reputation of the Shire.

Maintenance

All maintenance on the laptops shall be the responsibility of the Shire of Toodyay, and only be performed by its appointed ITC Support.

Members are to report maintenance and technical issues to the CEO of the Shire who will refer the matter to the Shire's designated ICT Support staff or contractors for resolution.

Confidentiality

It is a requirement that laptops are password protected in an attempt to prevent unauthorised access. Members are not to make their laptop available to anyone else for use and shall not disclose their password to anyone.

The forwarding, sharing or allowance of viewing of any confidential material contained on the laptops or within the Council Hub or Teams Environments to anyone is not permitted.

Records

Members must acknowledge that all information and documents contained at any time on the laptops remains the property of the Shire of Toodyay and at any time may be the subject of a Freedom of Information (FOI), or Police, Crime and Corruption Commission or other competent authority inquiry and as such may be made available to any of these investigating bodies. In addition all documents, images, sound recordings and emails are subject to the *State Records Act 2000* and as such form part of the official record of the Shire of Toodyay and therefore must be maintained in accordance with the Act.

Security

Members are wholly responsible for the security of their Shire issued laptops and must make every effort to keep their laptops secure at all times. In the event that a laptop is misplaced, lost or stolen, the Member must advise the CEO immediately so that appropriate steps may be taken.

15/01/2024

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Local Government Payments and Gifts to Members

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8. Gifts to Council Members

Any Member may request Council to consider giving a gift to a Member in accordance with the Regulations.

Reference Information

- [Salaries and Allowances Tribunal Determination](#)
- [Disposal of Property Policy](#) (FIN12);
- [Attendance at Events Policy](#) (GOV14);
- [Council Delegates Roles and Responsibilities Policy](#) (GOV12); and
- [Risk Management](#) (ADM18) – containing the Risk Matrix tables.

Legislation

Local Government Act 1995

Local Government (Administration) Regulations 1996 (Part 8 local government payments and gifts to members)

Associated documents

Expense Reimbursement Form

Document control information	
Document Theme	Governance
Document Category	Governance
Document Title	Local Government Payments and Gifts to Members
Document ID	GOV8
Document Owner (position title)	Chief Executive Officer
Author (position title)	Executive Services/Governance Coordinator
Date of approval	27 March 2024
Access restrictions	Nil
Date of last review	25 May 2022
Date of next review	26 March 2025

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Local Government Payments and Gifts to Members

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Datascape Migration Action Plan
remaining tasks as at 29 February 2024.

Task	Actions	Responsibility	Status
Bank Reconciliations			
Bank reconciliations from Datascape have not balanced since the time of transition.			
	Datacom to review balances in Datscape and compare transition information with system balances.	Datacom	Complete
	Shire to provide work papers and verify bank balances.	Shire	Complete
	Datacom – review set up and take corrective action	Shire	Complete
	Datacom – provides education session	Datacom & Shire	Initial training provided. Further session to be scheduled with relevant staff
	Business as usual - ongoing management and reconciliations	Shire	Ongoing
Asset Register - upload of corrected data			
	Datacom to re-load asset data as at 30 June 2020	Datacom	Complete
	Asset revaluations to be posted as at 30 June 2022	Datacom	Complete
	Depreciation to be re-processed for 2021/22	Datacom	Complete
	Asset revaluations to be posted as at 30 June 2023	Datacom	Complete
	Business as usual - ongoing management and reconciliations	Shire	Ongoing
Trust module - Management of Bonds and Deposits			
The Shire is currently not managing bonds and deposits in a centralised area. A workaround exists and is being used while awaiting for the module to be deployed. BCITF, BSL are being dealt with effectively through municipal funds - this will change with the use of individual Work Orders.			
	Datacom implements the module	Datacom	Complete
	Shire to provide list of current trust accounts and verify bank balances.	Shire	Complete
	Datacom – deploys and trains staff	Shire	Complete
	Datacom – provides education session	Datacom & Shire	Initial training provided. Further session to be scheduled with relevant staff
	Business as usual - ongoing management and reconciliations	Shire	Ongoing

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Datascape Migration Action Plan
remaining tasks as at 30 November 2024.

Task	Actions	Responsibility	Status
Review the configuration of Building and Planning modules – fees and levies. Note dependency exists on trust module.			
	Datacom & Shire review PFCs.	Datacom & Shire	Outstanding
	Datacom and Shire update configuration associated with Common trust accounts, Builder Registration Board, BCITF, Kerb bonds...	Shire	Complete
	Datacom complete training for future amendments as part of normal business operations.	Shire	As modules are released
	Business as usual - ongoing management and reconciliations	Shire	Ongoing
Review of Infringements Modules			
	Datacom and Shire review configuration	Datacom & Shire	Outstanding
	Datacom deliver updates	Datacom & Shire	Outstanding
	Shire review and test	Shire	Outstanding
	BAU	Shire	Outstanding
CRM integration			
	Datacom to configure environment	Datacom	In progress
	Shire to review and test	Datacom/Shire	In progress
	Datacom – provides education session (train the trainer approach)	Datacom	In progress
GIS integration			
	Datacom to enable GIS in Datascape through loading Landgate Spatial data	Datacom	Outstanding
	Discuss other possible capabilities in Datascape GIS	Datacom/Shire	Outstanding
Cemetery			
	Data conversion	Shire	Outstanding
	Implementation	Shire & Datacom	Outstanding
Support Ticket and General Function/stability of Datascape			
	Datacom to review open tickets with a focus on Rates to start with	Datacom	Ongoing
	Support Ticket discussion is to be incorporated into weekly catchup.	Datacom	Ongoing

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Datascape Migration Action Plan
remaining tasks as at 30 November 2024.

Task	Actions	Responsibility	Status
Documentation			
	Datacom to review and provide clarity in regard to the documentation that exists for Rates processing, EOFY and new year processes.	Datacom	Complete
	Review, Testing and comment of Datacom user manuals	Shire	Ongoing
Differences between Test & Live Account			
	Review of release cadence and provide recommendation	Datacom	Ongoing
	Reporting of issues between test and live environment	Shire	Ongoing

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Compliance Audit Return 2023

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
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 2023?	N/A		Executive Assistant, Maria Rebane
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 2023?	N/A		Executive Assistant, Maria Rebane
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 2023?	N/A		Executive Assistant, Maria Rebane
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 2023?	N/A		Executive Assistant, Maria Rebane
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Executive Assistant, Maria Rebane

Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	We do not have any delegations to Committees.	Executive Assistant, Maria Rebane
2	s5.16 (2)	Were all delegations to committees in writing?	N/A		Executive Assistant, Maria Rebane
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	N/A		Executive Assistant, Maria Rebane
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Executive Assistant, Maria Rebane
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	N/A		Executive Assistant, Maria Rebane
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 <i>Local Government Act 1995</i> ?	Yes		Executive Assistant, Maria Rebane
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Executive Assistant, Maria Rebane
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Executive Assistant, Maria Rebane
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Executive Assistant, Maria Rebane
10	s5.16(3)(b) &	Were all decisions by the council to amend or revoke a	Yes		Executive Assistant,



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return

Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
	s5.45(1)(b)	delegation made by absolute majority?			Maria Rebane
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		Executive Assistant, Maria Rebane
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes		Executive Assistant, Maria Rebane
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	Officers are instructed to record their decisions under delegated authority in the record keeping system.	Executive Assistant, Maria Rebane

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
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 <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Executive Assistant, Maria Rebane
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 the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Executive Assistant, Maria Rebane
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes		Executive Assistant, Maria Rebane
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		Executive Assistant, Maria Rebane
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Yes		Executive Assistant, Maria Rebane
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	Copies of the acknowledgment of returns were not always included in the file due to acknowledgements being sent via email and recorded in the record management system. The returns register did and continues to indicate the reference number for the acknowledgement of the returns. The EA	Executive Assistant, Maria Rebane



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
				sent out the returns on behalf of the CEO and Shire President	
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 <i>Local Government Act 1995</i> ?	Yes	The returns register is also on line.	Executive Assistant, Maria Rebane
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 <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes		Executive Assistant, Maria Rebane
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 <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes		Executive Assistant, Maria Rebane
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> 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		Executive Assistant, Maria Rebane
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 <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes		Executive Assistant, Maria Rebane
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		Executive Assistant, Maria Rebane
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 <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes		Executive Assistant, Maria Rebane
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Executive Assistant, Maria Rebane
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		Executive Assistant, Maria Rebane
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 s5.71A(1) of the <i>Local Government Act 1995</i> 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		Executive Assistant, Maria Rebane
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) of the <i>Local Government Act 1995</i> recorded in the minutes of the council meeting?	N/A		Executive Assistant, Maria Rebane



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
		at which the decision was considered?			
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 that incorporates the model code of conduct?	Yes		Executive Assistant, Maria Rebane
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?	Yes		Executive Assistant, Maria Rebane
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		Executive Assistant, Maria Rebane
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees 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		Executive Assistant, Maria Rebane

Disposal of Property					
No	Reference	Question	Response	Comments	Respondent
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)?	Yes		Executive Assistant, Maria Rebane
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) in the required local public notice for each disposal of property?	Yes		Executive Assistant, Maria Rebane

Elections					
No	Reference	Question	Response	Comments	Respondent
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		Executive Assistant, Maria Rebane
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	Yes		Executive Assistant, Maria Rebane



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return

Elections					
No	Reference	Question	Response	Comments	Respondent
		Local Government (Elections) Regulations 1997?			
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		Executive Assistant, Maria Rebane

Finance					
No	Reference	Question	Response	Comments	Respondent
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		Executive Assistant, Maria Rebane
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 has no delegated powers	Executive Assistant, Maria Rebane
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	No.	2022/2023 Audit Commenced Feb 2024	Executive Manager Corporate and Community Services, Tabitha Bateman
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 Auditor's report for 2022/2023 has not been received.	Executive Manager Corporate and Community Services, Tabitha Bateman
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	See above comment	Executive Manager Corporate and Community Services, Tabitha Bateman
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	See above comment	Executive Manager Corporate and Community Services, Tabitha Bateman
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	N/A	See above comment	Executive Manager Corporate and Community Services, Tabitha Bateman



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Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
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	Council adopted its Council Plan (which incorporates the Business Plan) on 28 June 2023 (CRN: OCM128/06/23) It was presented on 4 August 2023 to the community	Executive Manager Corporate and Community Services, Tabitha Bateman
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	Incorporated into the Council Plan on 28 June 2023	Executive Manager Corporate and Community Services, Tabitha Bateman
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		Executive Manager Corporate and Community Services, Tabitha Bateman

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
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	The Executive Manager Infrastructure, Assets and Services position was advertised.	Executive Manager Corporate and Community Services, Tabitha Bateman
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Executive Manager Corporate and Community Services, Tabitha Bateman
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?	N/A		Executive Manager Corporate and Community Services, Tabitha Bateman
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	EMIAS Recruitment 28/06/2023	Executive Manager Corporate and Community Services, Tabitha Bateman
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		Executive Manager Corporate and Community Services, Tabitha Bateman

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	The Executive Manager Corporate and Community Services was delegated in 2022 the role of Complaints	Executive Assistant, Maria Rebane



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
				Officer by the CEO	
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		Executive Assistant, Maria Rebane
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes		Executive Assistant, Maria Rebane
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		Executive Assistant, Maria Rebane

Optional Questions					
No	Reference	Question	Response	Comments	Respondent
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 2023? If yes, please provide the date of council's resolution to accept the report.	No	The review was undertaken during 2023. The report was presented to the ARC on 14 Feb 2024	Executive Manager Corporate and Community Services, Tabitha Bateman
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 2023? If yes, please provide date of council's resolution to accept the report.	No	The review was undertaken during 2023. The report was presented to the ARC on 14 Feb 2024	Executive Manager Corporate and Community Services, Tabitha Bateman
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?	Yes		Executive Assistant, Maria Rebane
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		Executive Assistant, Maria Rebane
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		Executive Assistant, Maria Rebane
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		Executive Assistant, Maria Rebane



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Optional Questions					
No	Reference	Question	Response	Comments	Respondent
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	Yes	Training is published to the website	Executive Assistant, Maria Rebane
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	No	The financials were not available for submission	Executive Manager Corporate and Community Services, Tabitha Bateman
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes		Executive Manager Corporate and Community Services, Tabitha Bateman

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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		Governance Coordinator, Wendy Cowley
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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?	Yes		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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		Governance Coordinator, Wendy Cowley



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Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
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		Governance Coordinator, Wendy Cowley
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?	No	Not applicable	Executive Manager Infrastructure and Asset Services, Charles Sullivan
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan Operations Officer, Narelle Rodger
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?	N/A		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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 and General) Regulations 1996, Regulations 24AD(4) and 24AE?	N/A		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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	N/A		Executive Manager Infrastructure and Asset Services,



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
		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?			Charles Sullivan
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan
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		Executive Manager Infrastructure and Asset Services, Charles Sullivan
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Executive Manager Infrastructure and Asset Services, Charles Sullivan Operations Officer, Narelle Rodger
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?	Yes		Executive Manager Infrastructure and Asset Services, Charles Sullivan

I certify this Compliance Audit Return has been adopted by Council at its meeting on: _____

Signed by

Cr Michael McKeown

Shire President

Shire of Toodyay

Signed by

Acting Chief Executive Officer

Shire of Toodyay




Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
4-Apr	Elections - Council Report required determine if Electoral Commission will conduct the Election. Electoral Commission agreement to conduct the election required by: 80th day before Election Day	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	AROC EXECUTIVE OFFICER	June 2019 OCM	Council Resolution: 139/06/19	We needn't follow this up because Council's Resolution was: That Council: 1. Appoint the WA Electoral Commission to conduct a postal election for Toodyay in relation to the October 2019 Ordinary election; and 2. Appoint the WA Electoral Commission to conduct all future Ordinary and Extraordinary Elections, unless otherwise determined by Council.
4-Apr	Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Prepare for Elections - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995	s.4.35 Elections Regs.14 and 15 Form 6 and 7	AROC EXECUTIVE OFFICER	24/10/2023	W:\ELECTIONS\2023 Elections Folder\Owner & Occupier Roll for 2023 election\Election Enrolment	O&O roll has served as a register for current/accepted enrolment eligibility claims. Hardcopy lever arch file includes claim forms received (A-Z). W: Elections folder - Enrolments folder – Acceptance – Rejection includes correspondence related to eligibility claims
4-Apr	Elections - Owners and Occupiers Register - update the register under s.4.32(6) and electoral rolls (s.5.94(s)) – for inspection (not publication on website).	Local Government Act 1995	s.4.32(6) and s.5.94(s)	AROC EXECUTIVE OFFICER	Ongoing	Draft O&O printed 27/4/23; Email from Records Officer 1/5/23 O&O attached.	O&O roll reviewed in April-May. Governance Officer vacated the role in July 2023. Elections Officer appointed 17/7/23.
6-Jun	Elections - Council Report required determine if Electoral Commission will conduct the Election. Electoral Commission agreement to conduct the election required by: 80th day before Election Day	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	AROC EXECUTIVE OFFICER	June 2019 OCM	Council Resolution: 139/06/19	We needn't follow this up because Council's Resolution was: That Council: 1. Appoint the WA Electoral Commission to conduct a postal election for Toodyay in relation to the October 2019 Ordinary election; and 2. Appoint the WA Electoral Commission to conduct all future Ordinary and Extraordinary Elections, unless otherwise determined by Council.
6-Jun	Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Internal Audit - CEO is to maintain a register recording decisions - audit for compliance with s.4.32 and Reg.13.	Local Government Act 1995	s.4.32(6) Elections Reg.13	AROC EXECUTIVE OFFICER	24/10/2023	N/A	Files kept with the Officer

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7-Jul	Elections - Electoral Commission agreement to conduct the election required by: (80th day)	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	AROC EXECUTIVE OFFICER	June 2019 OCM	Council Resolution: 139/06/19	We needn't follow this up because Council's Resolution was: That Council: 1. Appoint the WA Electoral Commission to conduct a postal election for Toodyay in relation to the October 2019 Ordinary election; and 2. Appoint the WA Electoral Commission to conduct all future Ordinary and Extraordinary Elections, unless otherwise determined by Council.
8-Aug	Elections - Close of Rolls at 5pm on 50th day before Election Day. Enrolment eligibility claims received by 5pm can continue to be processed with a decision on eligibility required for inclusion in the Owners and Occupiers Roll, as appropriate before it is certified by the CEO on the 36th day before Election Day	Local Government Act 1995	s.4.39(1)	AROC EXECUTIVE OFFICER	25/08/2023	n/a	Roll Closed at 5pm on 25/8/2023. Only two EE claims were received and accepted between 2021 and 2023 elections, both accepted prior to close of roll.
8-Aug	Elections - DUE NOW for CEO to advise Electoral Commissioner of the need to prepare an updated residents roll Due by 56th day before Election Day	Local Government Act 1995	s.4.40(1)	AROC EXECUTIVE OFFICER	28/7/2023	 WAEC local government roll req Available in W: ELECTIONS / 2023 ELECTIONS / WAEC provided documents	WAEC LG Roll Request uploaded to WAEC sharepoint file on 28/7/23.

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8-Aug	Elections - Residents Roll to be prepared by Electoral Commissioner and forwarded to CEO - Due by 36th day before Election Day	Local Government Act 1995	s.4.40(2)	AROC EXECUTIVE OFFICER	29/08/2023	W:\ELECTIONS\2023 Elections\WAEC provided documents electoral rolls	Certified Residents Roll was received from WAEC on 29/8/2023.
8-Aug	Elections - Statewide Public Notice Call for Nominations - from 56 days and no later than 45th day before Election Day.	Local Government Act 1995	s.4.47(1)	AROC EXECUTIVE OFFICER	23/08/2023	NCR23362	Published on Shire website 19/8/2023, Nominations open on Thursday 31 August and close on Thursday 7 September at 4pm https://www.toodyay.wa.gov.au/news/local-government-election-call-for-nominations/442 . Sandra Hartley is the Returning Officer who will receive the nominations and answer any questions that candidates may have about the process in the meantime. Sandra can be contacted on LGro_Toodyay@elections.wa.gov.au or 0499 587 519 . Sandra will have a desk reserved at the CRC between
8-Aug	Elections - Statewide Public Notice Enrolment Eligibility Claims - CEO to give notice of the closing date and time for elector enrolments. (to be given 70th to 56th days)	Local Government Act 1995	s.4.39(2)	AROC EXECUTIVE OFFICER	2/9/2023	Jas to insert notice and details of publication.	Published on Shire website 2/9/2023.

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8-Aug	Elections - Supply of Rolls - CEO to provide Returning Officer with sufficient rolls and copies to be provided free of charge to candidates and Elected Members who ask	Local Government Act 1995	s.4.42	AROC EXECUTIVE OFFICER	5/9/23 ND 03/10/23	 External-Re Abridged OwnersOc	WAEC certified residents roll and associated summary and silent electors lists sent to Returning Officer on 5/9/23. Candidates version of the owners and occupiers roll sent to the Returning Officer on 3/10/23.
8-Aug	Elections The Local Governments are required to retain a copy of the Electoral Roll/s (wards or district) last prepared and certified under section 43 of the former Local Government Act 1960. This former 'existing' electoral rolls are required in order to determine the continuing enrolment right, if any, of a person who is not enrolled as an elector for the	Local Government Act 1995	Schedule 9.3(12)	AROC EXECUTIVE OFFICER	25/10/2023	Available in W: ELECTIONS / 2023 ELECTIONS / WAEC provided documents electoral rolls / Shire of Toodyay zip.	WAEC provided certified residents electoral roll and silent electors roll on 30/8/2023 via the sharepoint file sharing system (Toodyay 094 – individual email login is required).
9-Sep	Elections - Candidate / Donor Gift Disclosures - CEO written advice to Candidates of Elections Gift Disclosure obligations.	Local Government Act 1995	s.4.59 Elections Regs Part 5A Form 9A	AROC EXECUTIVE OFFICER	16/10/2023	OAM65407 -	The email was sent out by the local government returning officer to the candidates.
9-Sep	Elections - Candidate Information Session Coordinate and promote a candidate information session - consider participation in WALGA Webinars.	n/a	n/a	AROC EXECUTIVE OFFICER	8/8/2023	n/a	Details of WAEC candidate information session webinar published on Shire website 8/8/2023.

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9-Sep	Elections - Consolidated Roll (Resident / Owners and Occupiers) at Returning Officer's discretion, to be completed by (22nd day before Election Day)	Local Government Act 1995	s.4.38(1) Elections Reg.18	AROC EXECUTIVE OFFICER	5/9/2023 & 3/10/2023	W:\ELECTIONS\2023 Elections Folder\Owner & Occupier Roll for 2023 election\CEO certification	Consolidated roll was not requested by the Returning Officer. RO provided with WAEC Certified Residents roll on 5/9/2023 and Candidates version of the LG Owner and Occupier roll on 3/10/2023
9-Sep	Elections - Nominations Close at 4pm on (37th day before Election Day)	Local Government Act 1995	s.4.49(a)	AROC EXECUTIVE OFFICER	7/9/2023	N/A	Returning Officer declared close of nominations as required.
9-Sep	Elections - Nominations Open -(44th day before Election Day) First day for candidates to lodge completed nomination papers with the returning officer. Nominations are open for eight days	Local Government Act 1995	s.4.49(a)	AROC EXECUTIVE OFFICER	31/8/2023	N/A	Nominations opened on 31/08/2023 as required
9-Sep	Elections - Owners and Occupiers Roll to be prepared and certified by CEO Due by 36th day before Election Day	Local Government Act 1995	s.4.41(1)	AROC EXECUTIVE OFFICER	5/9/223 AND 9/10/23	W:\ELECTIONS\2023 Elections Folder\Owner & Occupier Roll for 2023 election - two docs.	Owner and Occupiers Roll certified by CEO and submitted via Sharepoint on 5/9/2023. Roll was amended and certified again on 9/10/2023.
9-Sep	Elections - Statewide Public Notice of Election Day by Returning Officer - between 36th and 19th day before Election Day	Local Government Act 1995	s.4.64(1)	AROC EXECUTIVE OFFICER	29/08/2023	Website News	This was done. Risk is that a copy of it ought to be held in a register for advertising and public notices

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10-Oct	Election Day - Close of Poll 6.00pm	Local Government Act 1995	s.4.7 s.4.68(1)(e)	AROC EXECUTIVE OFFICER		N/A	Occurred as required.
10-Oct	Elections - Close of Absent Voting / Postal Voting Applications for 'in-person' elections (4th day before Election Day)	Local Government Act 1995	s.4.68(1)(c) Elections Reg.37(3)(4)	AROC EXECUTIVE OFFICER	NA for postal election.	NA for postal election.	NA for postal election.
10-Oct	Elections - Close of Early Voting 4.00pm or 'in-person' elections.	Local Government Act 1995	s.4.71(1)(3) Elections Reg.59(2)	AROC EXECUTIVE OFFICER	NA for postal election.	NA for postal election.	NA for postal election.
10-Oct	Elections - Destruction of Election Papers - parcels which are more than 4 years old may be destroyed, supervised by CEO and witnessed by at least 2 employees OR to secure paper destruction company	Local Government Act 1995	s.4.84(a) Elections Reg.82	AROC EXECUTIVE OFFICER	n/a	n/a	Election papers received from the WAEC however the destruction has not occurred as yet.

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10-Oct	Elections - Election Papers collected and secured in one or more parcels by Returning Officer	Local Government Act 1995	s.4.84(a) Elections Reg.82	AROC EXECUTIVE OFFICER	n/a	n/a	Elections materials received in the lead up to the election were stored in the strong room at the Shire Office and turned over to the Returning Officer on election day. Received 2023 election paper parcel(s) from the Returning Officer.
10-Oct	Elections - Report to Minister (by 14th day after election)	Local Government Act 1995	s.4.79 Elections Reg.81	AROC EXECUTIVE OFFICER	25/10/2023	n/a	To be provided by the Returning Officer by 4/11/2023.
10-Oct	Elections - Result declared and published as Local Public Notice by Returning Officer as soon as practicable	Local Government Act 1995	s.4.77 Elections Reg.80	AROC EXECUTIVE OFFICER	23/10/2023	 External-Declaration - Announcement.r	Results declared by Returning Officer on 22/10/2023. Results declared and published by Communications Officer on 23/10/2023 on Shire's website, Facebook page, and hardcopy notices for display boards.
11-Nov	Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995	s.4.35 Elections Regs.14 and 15 Form 6 and 7	AROC EXECUTIVE OFFICER	In progress	 DLGSC guidelines for LG owner & occupier  Elections Enrolment Eligibility Claims Owner and Occupiers Register  Notice of Rejection of Enrolment Eligibility  Notice of Acceptance of Enrolment	See DLGSC LG Operational Guideline Owner and Occupier Roll (July 2023) for requirements. A new document 'Elections Enrolment Eligibility Claims Owner and Occupiers Register' has been created. First tab will record new claims and their outcome. The second tab is the O&O roll current as at the date recorded. Follow-up actions: 1. Eligible Provisional Voters Declarations received during 2023 election are added to the O&O roll (done). 2. Repeat a search for 12 claim forms that have not been located in the paper files, W: drive or Synergy. 3. If not found, write to 12 owners to request a new claim be submitted in preparation for the 2025 election. 4. Owner and Occupier Roll - flag property ownership

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10-Oct	Election Papers - election of Shire President / Mayor, Deputy President / Mayor and Committee Presiding Members and deputies - Election Papers collected and secured in parcels	Local Government Act 1995	s.4.84(a) Elections Reg.82	AROC EXECUTIVE OFFICER AND EXECUTIVE ASSISTANT	1/11/2023	archived	papers are archived by the Records Management Officer once they are received by the Shire through the AROC Officer / Executive Assistant
10-Oct	CEO Authority to Speak on behalf of the LG - if new Shire President / Mayor is elected, seek / obtain written authority from Shire President for CEO to speak on behalf of the Local Government.	Local Government Act 1995	s.5.41(f)	CEO	n/a	n/a	no record of permission being granted. RISK : There needs to be a register of such action
10-Oct	Elected Member Protocols for Access to the Administration - Review Reminder advice to Elected Members and employees regarding the CEO approved protocols for Elected Members requests for information and contact with employees	Local Government Act 1995	Rules of Conduct Reg.9	CEO	22/11/2023	N/A	<i>This is part of the induction process</i>
6-Jun	Appoint Bush Fire Control Officers - Review appointments and update if necessary	Bush Fires Act 1954	s.38	CESM	23/08/2023	OCM190/08/23	That Council appoints Bush Fire Control Officers as follows: Appointment of (to Position) 1.Craig Stewart (Chief Bush Fire Control Officer) 2.Nicholas Griggs (Deputy Chief Bush Fire Control Officer 1) 3.Robert Koch - CESM(Deputy Chief Bush Fire Control Officer 2) 4.Garry Forsyth (Bush Fire Control Officer) 5.Charles Wroth (Bush Fire Control Officer)
7-Jul	Strategic Community Plan - Review - Local Public Notice After adoption of the revised Strategic Community Plan, LG is to give Local Public Notice that the Plan has been adopted, the period that the Plan is to apply and details of where and when the Plan may be inspected	Local Government Act 1995	s.5.56 Admin.Reg.19D	COMMUNICATIONS OFFICER	23/02/2021	33/02/21	That Council: 1.Adopts the Integrity in Procurement Plan as attached as the Shire of Toodyay's response to the significant matter raised at the Audit of Financial Statements for the year ended 30 June 2020; and 2.Requests the Chief Executive Officer provide the report to the Minister in accordance with section 7.12A (4) of the Local Government Act 1995.

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7-Jul	Strategic Community Plan Review - Website Publish the revised Strategic Community Plan on the LG's website	Local Government Act 1995	s.5.94(f)	COMMUNICATIONS OFFICER	7/08/2023	n/a	Posted on the website here: https://www.toodyay.wa.gov.au/documents/432/council-plan-plan-for-the-future-2023-2033
10-Oct	2021 Annual Report - Commence preparation of Annual Report Due: overdue	Local Government Act 1995	s.5.53 s.5.54 Admin. Regs. 19BA, 19B, 19CA	COMMUNICATIONS OFFICER	28/06/2023	OCM137/06/23	Accepts the Annual Report for the year ended 30 June 2021, incorporating the Audited Annual Financial Statements and the Independent Auditor's Opinion (Attachment 4).
10-Oct	2022 Annual Report - Commence preparation of Annual Report Due: overdue	Local Government Act 1995	s.5.53 s.5.54 Admin. Regs. 19BA, 19B, 19CA	COMMUNICATIONS OFFICER	N/A	N/A	The Shire was waiting for the actual management plans to come from OAG - as we have the report from Lyndle Stokes in draft format. That information came through but due to the Julimar Fires it was not finalised through Council.
10-Oct	2023 Annual Report - Commence preparation of Annual Report Due: 31 Dec 2023	Local Government Act 1995	s.5.53 s.5.54 Admin. Regs. 19BA, 19B, 19CA	COMMUNICATIONS OFFICER	27/11/2023	ICR94583	Lyndle Stokes Design supplied the draft

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12-Dec	2021 Annual Report - on Website - CEO is to publish the annual report on the LG's website within 14 days after the report has been accepted by Council.	Local Government Act 1995	s.5.55A	COMMUNICATIONS OFFICER	30/06/2023	OCM137/06/23 (28 June 2023 OCM)	3.Accepts the Annual Report for the year ended 30 June 2021, incorporating the Audited Annual Financial Statements and the Independent Auditor's Opinion (Attachment 4).
12-Dec	2022 Annual Report - on Website - CEO is to publish the annual report on the LG's website within 14 days after the report has been accepted by Council.	Local Government Act 1995	s.5.55A	COMMUNICATIONS OFFICER	N/A	N/A	It cannot be put onto the website until accepted by Council
12-Dec	2023 Annual Report - on Website - CEO is to publish the annual report on the LG's website within 14 days after the report has been accepted by Council.	Local Government Act 1995	s.5.55A	COMMUNICATIONS OFFICER	N/A	N/A	Cannot go onto the website until it is accepted by Council.

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12-Dec	Annual Report - Local Public Notice of the availability of the Annual Report to be given as soon as practicable after the report has been accepted by Council	Local Government Act 1995	s.5.55	COMMUNICATIONS OFFICER	UNKNOWN	N/A	Notice was published into the Toodyay Herald - Risk is that there needs to be an advertisement in a file - put in compliance file so that it can be readily viewed.
6-Jun	Annual Report - Disability Access and Inclusion Plan - LG must include in its Annual Report about the implementation of the DAIP. The report must go to Council and be sent to the Department after that. <i>It would be ideal if it went to the ARC beforehand</i>	Disability Service act 1993	s.29 Reg.8.	COMMUNITY DEVELOPMENT OFFICER	26/07/2023	OCM160/07/23	That Council: 1. Adopts the Disability Access and Inclusion Plan Progress Report 2022/23 as attached, noting the progress made to date. 2. Requests the Chief Executive Officer to submit the 2022/23 DAIP Progress Report to the Department of Communities by 31 July 2023.

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6-Jun	Disability Access and Inclusion Plan to be made available - Internal Audit LG must publish the DAIP on request in electronic format, hard copy in standard and large print, in audio format, on request by email and on the website	Disability Services Act 1992	s.29A Reg.9.	COMMUNITY DEVELOPMENT OFFICER	25/02/2020	Res. No. 54/02/20	<i>This is done on an as needs basis. The Plan is on the website here: https://www.toodyay.wa.gov.au/documents/1/disability-access-inclusion-plan-daip-2020-2025</i>
11-Nov	Disability Access and Inclusion Plan - Review The LG's DAIP must be reviewed at least every 5 years and a report of the review lodged with the Commission. <i>Last adopted: 25 Feb 2020 [Res. No. 54/02/20]. Next due February 2025</i>	Disability Services Act 1993	s.28(6) & (7)	COMMUNITY DEVELOPMENT OFFICER	No action needed in 2023	No action needed in 2023	No action needed in 2023

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9-Sep	Report on Waste Plan - Perth, Peel and major regional centre LGs must submit report on the implementation of their waste plan, including any or all of matters in s.44(2) required by the CEO. First due: 1 October	Waste Avoidance and Resource Recovery Act 2007	s.44	Coordinator - Depot, Fleet, Parks & Waste	30/06/2023	G Drive and online	
4-Apr	Cooperative Bulk Handling Limited (LEG079) Payment of Annual Contribution - Permanent and CLS Grain storage facilities within the shire (INCOMING)	Agreement (LEG079)		Debtors Officer	1/11/2023	in Datascape	This was followed up IN November 2023 and completed
11-Nov	Cooperative Bulk Handling Limited (LEG079) Payment of Annual Contribution - Permanent and CLS Grain storage facilities within the shire (INCOMING)	Agreement (LEG079)		Debtors Officer	1/11/2023	in Datascape	This was done by the Debtors Officer

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8-Aug	Food Act and Public Health Act reporting - Enforcement agencies must report to the Dep't CEO on performance of functions under Acts. Reporting has been combined and must be submitted online by 31 August .	Food Act 2008 Public Health Act 2016	s.121(1) s.22(1)	EHO	30/07/2023	IFN92331	That was done through the online portal in July. I received the confirmation 30/07/2023 and the response ID for Department of Health was ANON-MAFY-8V1A-D.
6-Jun	Local Emergency Management Arrangements - Internal Audit LEMC must establish Local Emergency Management Arrangements for the LG District. Audit for compliance with the LEMA Guideline and Model	Emergency Management Act 2005	s.39	EMERGENCY MANAGEMENT OFFICER	24.08/2021	ICR92340	The LEMA was last updated 24/08/2021 and your spreadsheet says Compliance frequency of 'Annual'. This is incorrect, it is a 5 year Compliance cycle. It can be updated more frequently, but has to be reviewed and submitted for endorsement every 5 years. Our Council Plan has 2026 as the next review date.
1-Jan	Compliance Audit Return - Commence Audit Commence the Compliance Audit Return as an internal audit. Due: 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Reg. 13, 14 and 15	EXECUTIVE ASSISTANT	22/03/2023	t.b.a.	That Council adopts the attached Compliance Audit Return for the period 1 January 2022 to 31 December 2022, pursuant to Regulation 14(3) of the Local Government (Audit) Regulations 1996 (Attachment 6). Ref: OCM 22 March 2023 (CRN: OCM055/03/23)

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1-Jan	Compliance Calendar - Internal Audit Review level of compliance achieved in response to Compliance Calendar Actions. Option: Report Audit Outcomes / Actions to Audit Committee	Local Government Act 1995	Audit Reg.17(1)	EXECUTIVE ASSISTANT	N/A	N/A	This was not done in the 2023 year, but will be done in the 2024 year
1-Jan	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted AS PART OF THE CIB For December quarter of the previous year	Local Government Act 1995	s.2.25	EXECUTIVE ASSISTANT	22/08/2023	OCR64744	When one Councillor provided their attendance record I checked all other Councillors to ensure they had not been absent for 3 consecutive meetings
1-Jan	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members	Local Government Act 1995	s.5.88(3)(4)	EXECUTIVE ASSISTANT	20/12/2023	n/a	last entry was 20 December 2023
1-Jan	Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75(1)	EXECUTIVE ASSISTANT	multiple dates	Multiple references	Primary Return last done was for a Governance Coordinator, who has since resigned.

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1-Jan	Review Council Member Continuing Professional Development Policy LG must review the policy after each ordinary election.	Local Government Act 1995	s.5.128	EXECUTIVE ASSISTANT	N/A	N/A	Not done in the 2023 year due to resources
2-Feb	Annual Elector's General Meeting - Minutes / Decision to next Ordinary Council Meeting , if not practicable, either the first Ordinary Council Meeting after the AEGM OR at a Special Council Meeting called for that purpose. Reasons for any Council decision made in response to an AEGM decision.	Local Government Act 1995	s.5.33	EXECUTIVE ASSISTANT	27/09/2023	N/A (RECORDED IN MINUTES AND Council Resolutions workbook)	That the Unconfirmed Minutes of the Elector's General Meeting held on 16 August 2023 be confirmed. (CRN: OCM205/09/23 - OCM 27 Sept 2023)
2-Feb	Audit - Audit Report Published on Website CEO must publish on the LGs website, a copy of the Council's report and resolutions made in regard to the Auditor's Report, within 14 days of giving the report to the Minister. Note - this requirement is separate and in	Local Government Act 1995	s.7.12A (5)	EXECUTIVE ASSISTANT	30/06/2023	ON THE WEBSITE	2020/2021 Annual Report with the auditor's report was published separately (from the Council minutes and the Elector's General Meeting)
2-Feb	Audit - Auditor's Report Copies provided Copy of the Audit report to be provided to the President / Mayor, CEO and the Minister within 30 days of completing the audit.	Local Government Act 1995	s.7.9 Audit.Reg.10(1)	EXECUTIVE ASSISTANT	8/06/2023	ICR94582	Discussed during SP/CEO briefings
2-Feb	Audit - Auditor's Report to Council via Audit Committee Prepare report, presenting the Auditor's report that: • determines any matters raised by the audit report; and • stating what action is taken in respect of those matters	Local Government Act 1995	s.7.12A(3) s.7.13	EXECUTIVE ASSISTANT	7/06/2023	AUDIT & RISK COMMITTEE MINUTES	no further comment

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
2-Feb	Authorised Persons - Review Review the LG's authorised persons to ensure authorisations are accurate, valid and the correct certificates of authorisation and / or identity cards have been issued	Various		EXECUTIVE ASSISTANT	Various dates	n/a	every time a person leaves I check the register and update it.
2-Feb	Compliance Audit Return - Finalise Audit Complete the Compliance Audit Return as an internal audit and prepare Council report for consideration via Audit Committee.	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15	EXECUTIVE ASSISTANT	N/A	N/A	This was not done in the 2023 year
2-Feb	Delegation Register Review - Delegations are to be reviewed by the delegator at least once every financial year. It is a great idea to at the same time, look at policies of Council that are mentioned within the delegation register and consider their amendment / review as an ongoing arrangement that works in unison with the Register of Delegations	Local Government Act 1995	s.5.16, 5.17, 5.18 s.5.42, 5.43, 5.44, 5.45, 5.46 s.7.1B s.2.7(2)(b) - Policies ref.	EXECUTIVE ASSISTANT	28/06/2023	n/a	This was a report through Council.
2-Feb	Local Law Review - All Local Laws - Following close of public submissions - Report to Council to complete the review. Council to determine, by Absolute Majority, if the Local Law should be repealed or amended. If resolved for amendment, commence s.3.12 Procedure for making local laws. Made / Last Reviewed: 05/10/2023 to Dec	Local Government Act 1995	s.3.16(3)(4)	EXECUTIVE ASSISTANT	22/11/2023	N/A	This procedure would be adhered to if local laws were developed in between review periods (e.g. compliance frequency periods as stated) Interestingly the WALGA Compliance Calendar does not include this in their calendar.

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
2-Feb	Policy Manual - Review Undertake a review of all Council Policies and provide report / reports to Council to, as necessary; amend policies or delete redundant policies	Local Government Act 1995	s.2.7(2)(b)	EXECUTIVE ASSISTANT	Review was throughout the year	n/a	<i>policies were reviewed and brought to Council once finalised in accordance with the Corporate Documents Policy.</i>
3-Mar	Local Law Review - All Local Laws - Statewide Public Notice , calling for submissions closing not less than 6 weeks after the Public Notice. Made / Last Reviewed: 22/04/2014 Review Due by: 22/04/2021	Local Government Act 1995	s.3.16(2), (2a)	EXECUTIVE ASSISTANT	22/11/2023	see minutes	This procedure would be adhered to if local laws were developed in between review periods (e.g. compliance frequency periods as stated) Interestingly the WALGA Compliance Calendar does not include this in their calendar.
4-Apr	Audit - Compliance Audit Return Action Plan Prepare a Compliance Audit Return Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Compliance Audit Return. Provide Compliance Audit Return Action Plan to Council via Audit Committee for endorsement.	n/a	n/a	EXECUTIVE ASSISTANT	1/02/2023	N/A	Governance Officer at the time did this

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
4-Apr	<p>Financial Interests Register - Review</p> <ul style="list-style-type: none"> Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles).or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee. 	Local Government Act 1995	s.5.88(3)(4)	EXECUTIVE ASSISTANT	12/12/2023	n/a	This is also done as people leave
4-Apr	<p>Public Access to Information - Audit</p> <p>Check LG website, Library and LG office to ensure all information listed in s.5.94, s.5.96A and Admin. Reg.29 is publicly accessible (see s.5.96 too) and that customer service staff are trained to provide access accordingly. Audit to note limitations: s.5.95 and Admin. Regs. 29A and 29B</p>	Local Government Act 1995	s.5.94 Admin. Reg.29 s.5.95 s.5.96 s.5.96A Admin. Regs 29A and 29B	EXECUTIVE ASSISTANT	20/12/2023	WEBSITE	Checked the website again after the FMR Review
6-Jun	<p>FOI Annual Statistical Data - Response to Information Commissioner Due by: 30 June</p>	Freedom of Information Act 1992	s.111(3)	EXECUTIVE ASSISTANT	21/07/2023	n/a	This was done on line and there is no record taken of it because you do not get an email confirming it. In 2024 Ensure that a screen shot is taken.
6-Jun	<p>Local Laws - to be publicised - Internal Audit</p> <p>Ensure up-to-date consolidated versions of all Local Laws are available on website, libraries and LG's Office</p>	Local Government Act 1995	s.3.15 s.5.96A(b)	EXECUTIVE ASSISTANT	45252	see website	no further comment

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
6-Jun	Public Interest Disclosure Officer - Internal Audit - CEO must appoint a specified position with the authority as the person responsible for receiving public interest disclosures. PID Officer Declaration Form must be completed and provided to the PSC Commissioner	Public Interest Disclosure Act 2003	s.23(1)(a)	EXECUTIVE ASSISTANT	N/A	N/A	This will have to be followed up on. Technically I believe it is still me that is the nominated person, even though the role of the PID Officer was transferred to another officer in 2014. RISK: Given the FMR Review it needs to be highlighted as a risk and action needs to be taken to address it.
6-Jun	Public Interest Disclosure Procedures - Internal Audit - LG must prepare and publish internal procedures relating to the LG's obligations under the PID Act. Procedures must be consistent with the Commissioner's Guidelines.	Public Interest Disclosure Act 2003	s.21 and s.23(1)(e), (2)	EXECUTIVE ASSISTANT	N/A	N/A	This will have to be followed up on. Technically I believe it is still me that is the nominated person, even though the role of the PID Officer was transferred to another officer in 2014. RISK: Given the FMR Review it needs to be highlighted as a risk and action needs to be taken to address it.
6-Jun	SpacetoCo Pty Ltd Online facility booking system	N/A	N/A	EXECUTIVE ASSISTANT	7/07/2023	N/A	EVERY JUNE THERE MUST BE A REQUISITION DONE UP FOR \$165 EACH MONTH INCL gst FOR ONE YEAR IN TOTAL.
6-Jun	Tender Register - Internal Audit Review Register for compliance with F&G.Reg.17 and ensure the Register accurately and completely records all tenders.	Local Government Act 1995	F&G.Reg.17.	EXECUTIVE ASSISTANT	N/A	NA	This says Executive Assistant, however instructions were given to transfer the responsibility to the Works Operations Officer. Therefore as a RISK matter it needs to be followed up in 2024 - particularly in the light of the AUDIT and FMR Review

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Compliance Calendar - Shire of Toodyay

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7-Jul	Annual Returns - CEO's Annual Return must be lodged with the President / Mayor NO later than 31 August	Local Government Act 1995	s.5.76(1)	EXECUTIVE ASSISTANT	25/08/2023	OHR64814	An email was sent to the CEO that read as follows. In accordance with section 5.77 of the Local Government Act 1995, I wish to acknowledge receipt of your Annual Return for the period: 1 July 2022 to 30 June 2023 following receipt of your return on 2 August 2023. The return will be placed in the Financial Interests Register in accordance with section 5.88 of the Act. This register is available for public inspection.
7-Jul	Annual Returns - Request Elected Members and Designated Employees to provide an Annual Return by no later than 31 August	Local Government Act 1995	s.5.76(1)	EXECUTIVE ASSISTANT	1/09/2023	REFER TO RETURNS REGISTER	NO FURTHER ACTION NOR COMMENTS
7-Jul	Financial Interests Register - Following completion of the Delegation Register Review, review the Register and remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (i.e. no longer have delegated	Local Government Act 1995	s.5.88(3)	EXECUTIVE ASSISTANT	28/06/2023	n/a	This is also done as people leave
7-Jul	Information Statement & Internal Manuals - Publicly Available LG must cause copies of the most up-to-date Information Statement and internal manuals to be made available for public inspection (deleting any exempt matter from those copies.	Freedom of Information Act 1992	s.97	EXECUTIVE ASSISTANT	26/07/2023	website and in house	Information Statement is on the website
7-Jul	Information Statement LG must publish an up-to-date <i>Information Statement</i> , reviewed within every 12-months Last completed: 26 July 2023 Due by: 26 July 2024	Freedom of Information Act 1992	s.96	EXECUTIVE ASSISTANT	26/07/2023	website	Information Statement is on the website That Council: 1.Receives and endorses the REVISED Information Statement as attached to this report at Attachment 1. 2.Authorises the Chief Executive Officer to make any necessary minor typographical changes, prior to publication on the Shire's website and forwarding to the

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Compliance Calendar - Shire of Toodyay

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7-Jul	Primary and Annual Returns Register - Update Register with new Delegates following completion of the Delegation Register Review and initiate requests for Primary Returns from new Delegates	Local Government Act 1995	s.5.75	EXECUTIVE ASSISTANT	28/06/2023	N/A	Reviewed, but no new delegates - however register sent out via email to staff (refer to returns register)
7-Jul	Report on Elected Member Training Due by: 31 July LG must prepare a report on the training completed by Council members in the previous financial year. CEO must publish the report on the LG's website within one month of the end of the financial year.	Local Government Act 1995	s.5.127	EXECUTIVE ASSISTANT	1/11/2023	n/a	part of the annual report provided by email
8-Aug	Annual Budget - Website Publish the Annual Budget on the LG website.	Local Government Act 1995	s.5.96A(1)(c)	EXECUTIVE ASSISTANT	5/09/2023	website	No further comment

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
9-Sep	Elections - Declarations of Office for new Elected Members <u>electd unopposed</u> (due 2 months from declaration of result - close of nominations 37th day before Election Day)	Local Government Act 1995	s.2.29 (s.2.32(c))	EXECUTIVE ASSISTANT	23/10/2023	\\sot-fil01\Infocouncil\Public\lish Cache\2023 Council Meetings\10 23 Oct 2023 2023 SM	Declarations signed off at Special Council Meeting
9-Sep	Policy Review - Payments to Employees Additional to Contract or Award Includes benefits and payments additional to EBA or Contract entitlements paid to an employee on retirement or resignation. Does not include payments for redundancy or termination which are legislated or subject to contractual	Local Government Act 1995	s.5.50	EXECUTIVE ASSISTANT	27/09/2023	OCM225/09/23	1.Adopts the REVISED Payments to Employees in addition to Contract or Award Policy (Attachment 5), as amended; and 2.Authorises the Chief Executive Officer to make any necessary minor typographical changes to policy, prior to publication.
10-Oct	Appointment of Elected Members to External Bodies -	Local Government Act 1995		EXECUTIVE ASSISTANT	23/10/2023	REFER TO MINUTES	This happens when members get sworn in for the first time. Refer to the Committee Book for the Shire.
10-Oct	Council / Committee Meeting Schedule - At least once per year, determine meeting schedule for next 12 months (see January - and give Local Public Notice)	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12	EXECUTIVE ASSISTANT	22/11/2023	OCM272/11/23	That Council: 1.Adopts the 2024 Council and Committee Meeting Schedule as attached to this report at Attachment 1 subject to an amendment to the scheduled time of the Ordinary Council Meetings to remain as 1.00pm. 2.Requests the CEO to publicly advertise the adopted 2024 Council and Committee Meeting Schedule.
10-Oct	Elected Member Induction - Provide an induction for newly elected Councillors.	n/a	n/a	EXECUTIVE ASSISTANT	22/11/2023	N/A	This was done through induction appointments however the Committee Members were not inducted (Follow up risk and address it in 2024)

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
10-Oct	Election of Committee Presiding Members and deputies - conducted in accordance with Schedule 2.3, Div.1	Local Government Act 1995	s.5.12 Schedule 2.3, Div.1	EXECUTIVE ASSISTANT	Various dates	minutes on website	This has been done with each committee meeting
10-Oct	Election of Shire President / Mayor, Deputy President / Mayor - elected from amongst the Councillors - conducted in accordance with Schedule 2.3, Div.1	Local Government Act 1995	s.2.11(1)(b) Schedule 2.3,Div.1	EXECUTIVE ASSISTANT	23/10/2023	Special Council Minutes	No further comment
10-Oct	Elections - Declarations of Office for new Elected Members, Shire President / Mayor and Deputy Shire President / Mayor sworn in following Election Day (2 months from declaration of result - s.2.32(c))	Local Government Act 1995	s.2.29	EXECUTIVE ASSISTANT	23/10/2023	n/a	These are kept with the EA and are contained in the minutes folder electronically.
10-Oct	Electoral Gift Register - Internal Audit CEO to establish and maintain • Record disclosures by candidates and donors • Remove disclosures relating to unsuccessful candidates and retain separately for at least 2 years.	Local Government Act 1995	s.4.59 Elections Regs.30G, 30H	EXECUTIVE ASSISTANT	16/10/2023	OAM65407	The register has been created. The website has had the information included onto the Election page by the Communications Officer at my request. The local government Returning Officer was contacted and provided with a form to send out to the candidates which she has done

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Compliance Calendar - Shire of Toodyay

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10-Oct	Establishment of Audit Committee - following Elections, Council must establish an Audit Committee - with membership of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Elected Member is entitled to be a member of at least one committee.	Local Government Act 1995	s.7.1A s.5.8 s.5.9 s.5.10 s.5.11A s.5.11	EXECUTIVE ASSISTANT	22/11/2023	minutes on website	AMENDED OFFICER'S RECOMMENDATION 2 – AUDIT AND RISK COMMITTEE /COUNCIL RESOLUTION NO. OCM280/11/23
10-Oct	Establishment of Committees - Each committee has been established with a Terms of Reference, that details the purpose of the Committee and the scope of matters that the Committee will deal with.	Local Government Act 1995	s.5.8	EXECUTIVE ASSISTANT	22/11/2023	minutes on website	Refer to the minutes
10-Oct	Establishment of Committees - following Elections, Council may establish committees (other than Audit) of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Elected Member is entitled to be a member of at least one committee.	Local Government Act 1995	s.5.8 s.5.9 s.5.10 s.5.11A s.5.11	EXECUTIVE ASSISTANT	22/11/2023	minutes on website	Refer to the minutes
10-Oct	Gift & Travel Register Online - Internal Audit Audit the Register for: • Compliance with Admin.Reg.28A • Register accurately records all declarations • Declaration form complies with disclosure requirements under ss.5.87A, 5.87B & 5.87C. NOTE: Admin.Reg.28B disclosures made before 19 October 2019 must be kept in	Local Government Act 1995	s.5.87A s.5.87B s.5.87C s.5.89A Admin.Reg.28A Form 4. Admin.Reg.28B	EXECUTIVE ASSISTANT	Various dates	website	the gifts are put on line into a table. There is also a workbook that is in excel and a hardcopy file kept

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Compliance Calendar - Shire of Toodyay

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10-Oct	Gift Register - Review After a person ceases to be an Elected Member [s.5.87A] or CEO [s.5.87B] required to disclose gifts, the CEO is required to remove from the register all records relating to that person. These records must be retained as LG records for a period of at least 5-years and be made available for public inspection.	Local Government Act 1995	s.5.89A(6) & (7)	EXECUTIVE ASSISTANT	22/11/2023	n/a	A file is kept in the strong room with older returns. When this file is archived, it is important to scan the returns as there may be an FOI request for them in the future and it would be good to have them be available.
10-Oct	Notifiable Gift Register Online - Internal Audit Review the register for: • Compliance with Admin.Reg.34B(5) • Register accurately records all declarations • Declarations comply with Admin Reg. 34B(5) and Code of Conduct	Local Government Act 1995	Admin. Regs.34B(5)	EXECUTIVE ASSISTANT	2/10/2023	website	Notifiable gifts are not a separate register to the gift register. RISK: Perhaps a separate sheet in the Gifts Register can be included to pull out information on notifiable gifts, however there haven't been any in 2023.
10-Oct	Official Conduct Complaints Officer - Internal Audit Local Government has designated a Senior Employee [s.5.37] as its Complaints Officer, if not, then the CEO is the Complaints Officer.	Local Government Act 1995	s.5.120	EXECUTIVE ASSISTANT	n/a	N/A	The Complaints Officer was appointed in 2022 by Council
10-Oct	Official Conduct Complaints Register - Internal Audit Review register for compliance with s.5.121	Local Government Act 1995	s.5.121	EXECUTIVE ASSISTANT	1/10/2023	n/a	This was looked at when providing information for the Annual Report

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10-Oct	Primary Returns - Request new Elected Members - required to be lodged with CEO within 3 months of making Declarations of Office dd/mm/yyyy	Local Government Act 1995	s.5.75(1)	EXECUTIVE ASSISTANT	22/11/2023	ON RETURNS REGISTER	CR DIVAL AND CR PRATER WERE PROVIDED WITH RETURNS
11-Oct	Local Emergency Management Committee - Internal Audit LG must establish a LEMC, constituted and under the procedures established by the State Emergency Committee (Note - this is not a Committee of Council under s.5.8 of the Local Government Act).	Emergency Management Act 2005	s.38	EXECUTIVE ASSISTANT	22/11/2023	see minutes	no further comment
11-Nov	Butterly Cottages Association Inc	Round about 30 Nov 2023 each year the committee send through details of AGM and their Auditor's Report presented at that meeting		EXECUTIVE ASSISTANT	4/12/2023	ICR93573	This was received and noted.
11-Nov	Policy Review - Code of Conduct Following each Election - provide Council report to enable the 'new' Council to review and adopt the Code of Conduct.	Local Government Act 1995	s.5.103 s.5.104 Admin.Reg. Part 9 Local Government (Model Code of Conduct) Regulations	EXECUTIVE ASSISTANT	22/11/2023	OCM269/11/23	That Council adopts the Shire of Toodyay Code of Conduct for Council Members, Committee Members and Candidates (Attachment 2) as attached to this report with the following amendment: The email address for submission of complaints be changed to read: complaints@toodyay.wa.gov.au .

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Compliance Calendar - Shire of Toodyay

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12-Dec	Annual Electors' General Meeting - Local Public Notice of AEGM - to be held once every financial year on a day selected by the LG but not more than 56 days after the Annual Report has been adopted. CEO to give at least 14 days local public notice of AEGM DUE: dd/mm/yyyy	Local Government Act 1995	s.5.27 s.5.29 Admin.Reg.15, 17 and 18,	EXECUTIVE ASSISTANT	July meeting	facebook	Risk: evidence needs to be produced - so each time advertisements are done, there needs to be a register, even if something is put on facebook
12-Dec	Annual Electors' General Meeting - to be held once every financial year on a day selected by the LG but not more than 56 days after the Annual Report has been adopted. (Last meeting held on 16 August 2023) Scheduled on: dd/mm/yyyy	Local Government Act 1995	s.5.27 Admin.Reg.15, 17 and 18,	EXECUTIVE ASSISTANT	16/08/2023	minutes on website	(Last meeting held on 16 August 2023)
12-Dec	Annual Report - Accepted , by Absolute Majority, by no later than 31 December	Local Government Act 1995	s.5.53 s.5.54	EXECUTIVE ASSISTANT	N/A	N/A	THE 2023 REPORT NOT PROVIDED TO COUNCIL

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12-Dec	<p>Annual Report - Auditor Report on Website The Auditor Report must be published on the LG's official website within 14 days after the Report has been provided to the Minister.</p>	Local Government Act 1995	s.7.12A(5)	EXECUTIVE ASSISTANT	N/A	N/A	THE 2023 REPORT NOT PROVIDED TO COUNCIL
12-Dec	<p>Annual Report - Auditor Report to Minister LG must give a copy of the Auditor's Report and the Council Report / Minutes dealing with the Auditor's Report to the Minister for Local Gvoernment within 3 months after it has been received by the LG.</p>	Local Government Act 1995	s.7.12A(4)	EXECUTIVE ASSISTANT	N/A	N/A	THE 2023 REPORT NOT PROVIDED TO COUNCIL

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12-Dec	Audit - Audit Report Published on Website CEO must publish on the LGs website, a copy of the Council's report and resolutions made in regard to the Auditor's Report, within 14 days of giving the report to the Minister. Note - this requirement is separate and in addition to the publication of the report on the website as part of the official Council minutes.	Local Government Act 1995	s.7.12A (5)	EXECUTIVE ASSISTANT	N/A	N/A	Information not to hand - follow up with EMCCS in 2024
12-Dec	Audit - Auditor's Report Copies provided Copy of the Audit report to be provided to the President / Mayor, CEO and the Minister within 30 days of completing the audit.	Local Government Act 1995	s.7.9 Audit.Reg.10(1)	EXECUTIVE ASSISTANT	n/a	n/a	Discussed during SP/CEO briefings
12-Dec	Audit - Auditor's Report to Council via Audit Committee Prepare report, presenting the Auditor's report that:	Local Government Act 1995	s.7.12A(3) s.7.13	EXECUTIVE ASSISTANT	6/12/2023	AUDIT & RISK COMMITTEE MINUTES	no further comment
12-Dec	Clublinks Management Contract - Invoices to be received for the Budgeted deficit to the contractor	Clause 17.13 Financial Management of the contract states that the Shire will pay the required subsidy as reflected in the Budgeted		EXECUTIVE ASSISTANT	9/01/2024	n/a	The invoice was received and posted - approved by Hugo as Acting CEO and goods received on 9 Jan 2024.

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12-Dec	<p>Financial Interests Register - Internal Audit Review the register for</p> <ul style="list-style-type: none"> • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations comply with disclosure requirements under LG Act, Part 5, Div.6, SubDiv.1. 	Local Government Act 1995	s.5.88 Admin.Reg.28	EXECUTIVE ASSISTANT	1/12/2023	n/a	<i>This is updated and reviewed when the Annual Report is prepared each year because the delegations</i>
12-Dec	<p>Master Compliance Calendar - Review Review the Master Compliance Calendar content and consult with the LGs CEO, Executive and key employees to identify any additional Compliance Actions for inclusion in the next year's Master Compliance Calendar. Please note that in October 2023 the WALGA compliance Calendar was compared with the Shire's calendar and there were large anomalies not contained on the WALGA calendar. It still does not hurt to check.</p>	n/a	n/a	EXECUTIVE ASSISTANT	1/04/2023	N/A	The review was done in April 2023
	<p>Clublinks Management Contract - Operations Plan - The Contractor must prepare and submit to the Shire a proposed operations plan for the centre for each financial year of the term. It needs to be submitted to the Shire at least 3 months prior to the commencement of that financial year Due date: 31 March</p>	•Operations Plan (cl 17.2 of the contract).		EXECUTIVE ASSISTANT	1/03/2023	hub	Placed onto the Council Hub

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	Clublinks Management Contract - Operations Plan AND Annual Marketing Plan due	•Operations Plan (cl 17.2 of the contract); and •Annual Marketing Plan (cl. 17.11 of the contract).		EXECUTIVE ASSISTANT	1/03/2023	hub	Placed onto the Council Hub
3-Mar	Asset Management Plan - Review Update the Asset Management Plan to include outcomes of the Corporate Business Plan Review and report with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19D A	EXECUTIVE MANAGEMENT GROUP	N/A	N/A	No information to hand
3-Mar	Corporate Business Plan - Review (Administrative) Review Corporate Business Plan and prepare options for Council's consideration for inclusion on the Plan. Review should consider - actions, projects and priorities from informing strategies (Workforce Plan	Local Government Act 1995	s.5.56 Admin.Reg.19D A	EXECUTIVE MANAGEMENT GROUP	N/A	N/A	Risk: evidence - where is it?
3-Mar	Corporate Business Plan - Review (Council Adoption) Due by: 30 June Council to adopt by absolute majority. Amended Corporate Business Plan informs the preparation of the budget.	Local Government Act 1995	s.5.56 Admin.Reg.19D A	EXECUTIVE MANAGEMENT GROUP	N/A	N/A	The Council Plan incorporates the Corporate Business Plan. Consider the risk in 2024.
3-Mar	Corporate Business Plan - Review (Council Workshop) Schedule a workshop with Council Members and Executive staff to review options and priorities (including the Capital Works Plan) and to finalise the Corporate Business Plan for recommendation to Council.	Local Government Act 1995	s.5.56 Admin.Reg.19D A	EXECUTIVE MANAGEMENT GROUP	N/A	N/A	Risk: evidence - where is it?

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
3-Mar	Workforce Plan - Review Update the Workforce Plan to include outcomes of Corporate Business Plan Review and report, with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19D A	EXECUTIVE MANAGEMENT GROUP	N/A	N/A	To be followed up in 2024
4-Apr	Customer Complaints Handling - Review • Review the complaint handling policy, procedures and Elected Member and Employee training • Analyse complaints data to identify opportunities to improve service provision	n/a	n/a	EXECUTIVE MANAGEMENT GROUP			
5-May	Annual Review of Employee Performance - Undertake an audit to ensure each employee (including CEO and senior employees) who has been employed for more than 1 year, has been reviewed at least once in relation to every year of employment	Local Government Act 1995	s.5.38	EXECUTIVE MANAGEMENT GROUP	Various dates	HR Files	
5-May	CEO Performance Review - Schedule Council Meeting/s to undertake the CEO's performance review in accordance with the CEO's contract	Local Government Act 1995	s.5.38	EXECUTIVE MANAGEMENT GROUP	26/07/2023	OCM165/7/23	That consideration regarding Agenda Item 9.3.2 Chief Executive Officer Performance Review 2023 be deferred, at 2.10 pm; to be discussed at Item 14 Confidential Business, at the end of the meeting to permit the meeting to go behind closed doors.
5-May	Designated Employees - Review status of employees who have been nominated as Designated Employees but who are not delegated authority and are not members of a Council Committee.	Local Government Act 1995	s.5.74	EXECUTIVE MANAGEMENT GROUP	28/06/2023	N/A	

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
5-May	Senior Employees - Review status of employees who have been designated as Senior Employees under s.5.37. Provide report to Council to amend Senior Employee status.	Local Government Act 1995	5.37	EXECUTIVE MANAGEMENT GROUP	28/06/2023	OCM150/06/23	That Council, in accordance with Standing Order 4.5, considers Item 13.2.1 Appointment of Senior Employee - Executive Manager Infrastructure, Assets and Services as new business of an urgent nature.
6-Jun	Strategic Community Plan - Review Review completed after community consultation, and adopted by Council, by absolute majority, at least once every 4 years Last reviewed (OCM decision date: 28 June 2023 - Resolution No. OCM128/06/23 from ocm held on 28 June 2023. Council Plan 2023-2033 Next Due by: 01/06/2027	Local Government Act 1995	s.5.56 Admin.Reg.19C	EXECUTIVE MANAGEMENT GROUP	28/06/2023	OCM128/06/23	Executive Manager Corporate and Community Services to start this process
6-Jun	Ward Boundary Review last completed on (date of OCM decision): November 2022 We do not need to do this as we do not have wards	Local Government Act 1995	s.2.2 Sch.2.2(6)	EXECUTIVE MANAGEMENT GROUP	1/11/2022	N/A	OCM240/11/22 That Council: 1.Confirms that the Shire of Toodyay does not currently nor seeks to operate under a ward system. 2.Recommends to the Local Government Advisory Board that representation of Councillor numbers for the Shire of Toodyay, be reduced from nine (9) Elected Members to seven (7) Elected Members at the next ordinary local government election. 3.Requests the Chief Executive Officer to advise the Local Government Advisory Board of the outcome of the Shire's review of representation by 31 January 2023.
8-Aug	Organisational Structure - Review Following each major review of the Community Strategic Plan and the consequential review of the Corporate Business and Workforce Plans, Asset Management Plans and undertake a review of the Organisational Structure to ensure alignment for achieving Council's objectives	Local Government Act 1995	s.5.2 / s.5.56 and Admin Reg 19DA	EXECUTIVE MANAGEMENT GROUP			NOTE: This was not on the WALGA compliance calendar but it was on the Shire's previous calendar so have included it.

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
8-Aug	Organisational Structure - Review Following each major review of the Community Strategic Plan and the consequential review of the Corporate Business and Workforce Plans, undertake a review of the Organisational Structure to ensure alignment for achieving Council's objectives	Local Government Act 1995	s.5.2	EXECUTIVE MANAGEMENT GROUP		Shire of Toodyay - Close of Enrolments	
9-Sep	Risk Management - Review Undertake a review of the appropriateness and effectiveness of the Risk Management system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): dd/mm/yyyy Due by: dd/mm/yyyy	Local Government Act 1995	Audit.Reg. 17(1)(a)	EXECUTIVE MANAGEMENT GROUP	1/09/2023	N/a	Moore were contracted to do the review of risk management
12-Dec	Audit - Audit Report Action Plan Prepare an Audit Report Action Plan progress report that details progress to completing outcomes / actions arising from the Audit Report. Provide Audit Report Action Plan Progress Report to Council via Audit Committee for endorsement.	n/a	n/a	EXECUTIVE MANAGEMENT GROUP			

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
11-Nov	<p>Requirement for signing the Management report letter and the response to audit queries in relation to the audit of the Shire's annual financial report by the Shire President and the CEO</p> <p>The CEO and Shire President must sign the management letter from the Auditors appointed by the Office of the Auditor General</p>	Office of the Auditor General	Auditing Standards requirement	EXECUTIVE MANAGER CORPORATE AND COMMUNITY SERVICES	n/a	n/a	
10-Oct	Structure Plan Audit -	Planning and Development Act 2005	Planning and Development (Local Planning Schemes) Regulations 2015 (Regulations).	Executive Manager Development and Regulation	t.b.a.	t.b.a.	Refer to ICR92532
1-Jan	<p>Annual Budget - Review</p> <p>Between 1 January and 31 March in each financial year, a review of the annual budget is to be carried out.</p> <ul style="list-style-type: none"> Review must be submitted to Council within 30 days after it has been carried out. Council is to consider the review and determine, by absolute majority, whether or not to adopt the review, any parts of the review or any recommendations made in the review <p>DUE: 31 March</p>	Local Government Act 1995	FM Reg.33A(1) (2A) (2) (3)	FINANCE COORDINATOR	Yes	Minutes for March 2023	This went through council

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
1-Jan	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	FINANCE COORDINATOR	n/a	n/A	This seems to be not applicable to the Shire of Toodyay as it was not on our previous compliance calendar
1-Jan	Long Term Financial Plan - Review Update the Local Term Financial Plan to include outcomes of Corporate Business Plan Review and report with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19D A	FINANCE COORDINATOR	n/a	n/A	
1-Jan	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	22/02/2023	OCM020/02/23	That Council receives the Monthly Financial Statements for the month ending 31 December 2022.
2-Feb	Audit - Council Minutes re Auditor's Report Provide a copy of the Council report / minutes, detailing Council's consideration and resolutions regarding the Auditor's Report to the Minister within 3 months after the audit report is received by the Council.	Local Government Act 1995	s.7.12A(4)(b)	FINANCE COORDINATOR	not to hand	not to hand	

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
2-Feb	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	FINANCE COORDINATOR	not to hand	not to hand	
2-Feb	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	22/02/2023	OCM022/02/23	That Council receives the Monthly Financial Statements for the month ending 31 January 2023.
2-Feb	Rate Exempted Properties - Review In preparation for next financial year, review previously approved rate exempt properties to determine if the basis of exemption remains unchanged. Advise owners where status is changed or approval has expired.	Local Government Act 1995	s.6.26(2)	FINANCE COORDINATOR			

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
3-Mar	<p>Annual Budget - Borrowings - Changes or New In preparation for the Annual Budget, the preliminary Council report may be provided, recommending endorsement for inclusion in the Annual Budget. Early Council consideration enables</p> <ul style="list-style-type: none"> • detailed review outside of the Budget adoption • any changes proposed are then included in the Budget calculations. <p>In any case, Borrowings must be include in the Annual Budget and Annual Budget report, with a separate recommendation for Council to resolve, to expend the money or utilise the loan.</p>	Local Government Act 1995	s.6.20 s.6.21	FINANCE COORDINATOR	Several workshops internally	n/a	
3-Mar	<p>Annual Budget - Differential Rates and Minimum Payment Setting - Council Report Council Report required recommending Council to endorse the proposed Differential Rates and minimum payments for the purpose of giving Local Public Notice and calling for submissions. This report and Council decision must occur with sufficient time to enable compliance with the Local Public Notice requirements and 21 day public submission period - s.6.36 before Council resolves to impose the differential rates as</p>	Local Government Act 1995	s.6.33 s.6.35 s.6.36 FM.Reg.52A	FINANCE COORDINATOR			

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
3-Mar	<p>Annual Budget - Differential Rates and Minimum Payment Setting - Local Public Notices</p> <p>After the Council endorsement for advertising proposed Differential Rates and minimum payments, Local Public Notice must be published with sufficient time to comply with:</p> <ul style="list-style-type: none"> • Notice must be published within the period 2 months before the commencement of the financial year • Notice must contain details of each rate or minimum payment. • Notice must invite public submissions within 21 days (or longer) of the notice • Notice must advise where public can inspect a document describing the object of, and reasons for, each proposed rate and minimum payment 	Local Government Act 1995	s.6.33 s.6.35 s.6.36 FM.Reg.52A	FINANCE COORDINATOR	1/02/2023	SCM003/02/23	This went through Council
3-Mar	<p>Annual Budget - Fees and Charges - Review</p> <p>In preparation for the Annual Budget, undertake an Administrative review of Fees and Charges to inform the fees and charges proposed for including in the Annual Budget. The Review should ensure:</p>	Local Government Act 1995	s.6.16 s.6.17 s.6.18	FINANCE COORDINATOR	28/08/2023	SCM202/08/23	This was minuted through Council
3-Mar	<p>Annual Budget - Health (Miscellaneous Provisions) Act 1911 Fees and Charges</p> <p>Fees or charges fixed by resolution under a Health Local Law as prescribed in s.334C(1), notice of the resolution must be published at least 14-days before the day on which the resolution is to take effect:</p> <ul style="list-style-type: none"> • in the Government Gazette and • in a newspaper circulating generally throughout the LG's District <p>Due by: dd/mm/yyyy</p>	Health (Miscellaneous Provisions) Act 1911	s.344C	FINANCE COORDINATOR	28/08/2023	SCM202/08/23	This was minuted through Council

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
3-Mar	<p>Annual Budget - Rate Setting Statement In preparation for the Annual Budget, a preliminary Council report may be provided detailing the Rates Setting Statement. Early Council consideration enables:</p> <ul style="list-style-type: none"> • consideration of public submissions on Differential Rates - see. s.6.36(4) • separate and detailed review of rating implications, outside of the budget adoption • Any changes proposed are then included in the Budget calculations. <p>In any case, the Rate Setting Statement must be included in the Annual Budget Adoption Report, with a separate recommendation for Council to impose, by absolute majority:</p> <ul style="list-style-type: none"> • the general rate (uniformly or differentially) • a specified area rate • minimum payment, • service charges 	Local Government Act 1995	s.6.32 s.6.35 s.6.36(4) s.6.37 s.6.38 s.6.46 FM.Regs. r.22(1)(d) (2) r.26 r.33(1)(c) r.52	FINANCE COORDINATOR	1/02/2023	SCM003/02/23	
3-Mar	<p>Annual Budget - Reserve Accounts - Changes or New Council decision, by absolute majority, if Annual Budget proposes:</p> <ul style="list-style-type: none"> • Changes to the purpose of a Reserve Account; OR • Using the money in a Reserve Account for another purpose 	Local Government Act 1995	s.6.11	FINANCE COORDINATOR	1/02/2023	n/a	
3-Mar	<p>Annual Budget - Setting Elected Member Fees, Payments and Reimbursements Salaries and Allowances Tribunal Determination for Local Government Elected Members (published annually usually in April)</p>	Local Government Act 1995	Part 5, Div.8 Admin. Regs. Part 8	FINANCE COORDINATOR	28/08/2023	SCM201/08/23	

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
3-Mar	Annual Budget - Setting Interest Rate for Money Owed Council decision, by absolute majority, to require a person to pay interest rate set in the Annual Budget on any amount of money (other than rates and service charges) owed to the Local Government for a period of time as determined by Council that is not less than 35 days . May be by separate report or included in Annual Budget report with separate recommendation.	Local Government Act 1995	s.6.14 FM.Reg.19A and 19B	FINANCE COORDINATOR	28/08/2023	SCM203/08/23	
3-Mar	Annual Budget -Rates and Service Charges The local government is required to prepare a document describing the objects of, and reasons for, each proposed rate and minimum payment and to publish the document on the local government's official website.	Local Government Act 1995	s.6.36 (2)	FINANCE COORDINATOR	1/06/2023	website	NOTICE OF INTENTION TO IMPOSE DIFFERENTIAL RATES, 2023/24 Published on Thursday, 1 June 2023 at 4:00:00 PM In accordance with Section 6.33 and 6.35 of the Local Government Act 1995, the Shire of Toodyay hereby gives notice of its intention to impose differential rates and differential minimum rates on all rateable Gross Rental Value (GRV) residential, commercial, industrial, rural, and rural residential properties, and Unimproved Value (UV) general (including mining) and rural properties within its
3-Mar	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	22/03/2023	OCM042/03/23	That Council receives the Monthly Financial Statements for the month ending 28 February 2023.

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
3-Mar	Sale of Land The local government is required to prepare a notice	Local Government Act 1995	Schedule 6.3(1)©	FINANCE COORDINATOR	22/03/2023	OCM041/03/23	Notices were published on the website
4-Apr	Annual Budget - Copy of Review to DLGSCI Executive Director within 30 days after Budget Review adoption, plus a copy of the Council Report / Minutes relevant to Budget Review adoption.	Local Government Act 1995	FM.Reg.33A(4)	FINANCE COORDINATOR	not to hand	not to hand	
4-Apr	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	FINANCE COORDINATOR	not to hand	not to hand	
4-Apr	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	26/04/2023	OCM078/04/23	That Council receives the Monthly Financial Statements for the month ending 31 March 2023.

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
5-May	Annual Budget - Adoption During period 1 June to 31 August , Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year. Annual budget content to comply with FM.Reg.22.	Local Government Act 1995	s.6.2(1) FM.Reg.22	FINANCE COORDINATOR	28/08/2023	SCM203/08/23	That Council adopts, in accordance with Section 6.2 of the Local Government Act 1995, and Part 3 of the Local Government (Financial Management) Regulations 1996, the Annual Budget as presented in Attachment 1 for the financial year ending 30 June 2024 incorporating: 1.Statement of Comprehensive Income by Nature & Type; 2.Statement of Comprehensive Income by Program; 3.Statement of Cash Flows; 4.Date Setting Statement;
5-May	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	24/05/2023	OCM103/05/23	That Council receives the Monthly Financial Statements for the month ending 30 April 2023.
6-Jun	Annual Budget - Fees and Charges Schedule In preparation for the Annual Budget, a preliminary Council report may be provided detailing the revised Schedule of Fees and Charges, recommending endorsement for inclusion in the Annual Budget. Council's early consideration enables separate and detailed review, outside of the budget adoption, with any changes proposed then included in the Budget calculations. In any case, the Schedule of Fees and Charges must be included in the Annual Budget and Annual Budget Report, with a separate recommendation for Council to impose the Schedule of Fees and Charges, by absolute majority, as part of	Local Government Act 1995	s.6.16 s.6.17 s.6.18	FINANCE COORDINATOR	Yes	N/A	Presentations made to Council

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
6-Jun	Decision Objection and Review Rights - Internal Audit Review the LG's template permits, licences, notices and approval letters issued under the Act and Local Laws to ensure they include advice to the recipient of their objection and review rights.	Local Government Act 1995	s.9.4	FINANCE COORDINATOR	yes	website	
6-Jun	Financial Reporting - Material Variances Each Financial Year, a LG is to adopt a percentage or value, calculated in accordance with AAS, to be used in statements of financial activity for reporting material variances. <i>(adopt and apply in the following Financial Year)</i>	Local Government Act 1995	s.6.4 FM.Reg.34(5)	FINANCE COORDINATOR	not to hand	not to hand	
6-Jun	Integrity in Procurement - Internal Audit Review policies, procedures, internal controls, relevant to purchasing activities, making payments and contract management, as well as practices for recruitment, induction and training of employees involved in procurement. Option: Report Audit Outcomes / Actions to Audit Committee.	Local Government Act 1995	FM Reg.5 Audit.Reg.17(1)	FINANCE COORDINATOR	1/09/2023	External review	Done by Moore
6-Jun	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	28/06/2023	OCM129/06/23	That Council receives the Monthly Financial Statements for the month ending 31 May 2023.

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
6-Jun	<p>Policy Review - Purchasing Policy Review Purchasing Policy to ensure policy controls for the purchasing function remain efficient and effective, supporting best value and compliance with the Act. Last completed: 28 June 2023 Due by: 02 June 2027</p>	Local Government Act 1995	F&G.Reg.11A.	FINANCE COORDINATOR	28/06/2023	OCM140/06/23	That Council: 1.Adopts the REVISED Purchasing Policy (Attachment 7); and 2.Authorises the Chief Executive Officer to make any necessary minor typographical changes to the above policies, prior to publication. (OCM140/06/23 from 28/6/23)
6-Jun	<p>Trust Fund - Internal Audit Conduct an audit of the Trust Fund to ensure compliance with the following: • Trust Fund holds all money or value of assets required by this Act or other written laws • Money or value of assets held only applied for the purposes of the Trusts affecting it. • Money or value of assets is paid or delivered to the person entitled to it, when due - including interest earned. • Money held for 10 years may be transferred to Municipal Fund, but LG is required to repay the money, together with interest earned, to a person claiming and establishing a right to repayment - records have been retained and protected to evidence entitlement. Option: Report Audit Outcomes / Actions to Audit Committee Note: work bonds, building bonds and hire bonds should be held in the Municipal Fund</p>	n/a	s.6.9 of the Local Government Act 1995 and r.37 local government (Financial) Regs	FINANCE COORDINATOR	not to hand	n/a	

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
7-Jul	Emergency Services Levy - End of Year Reconciliation Report Due by: 31 July Schedule 6 Form C	DFES - ESL Manual of Operating Procedures	Clause. 5.13.4	FINANCE COORDINATOR	not to hand	not to hand	
7-Jul	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	FINANCE COORDINATOR	not to hand	not to hand	
7-Jul	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	26/07/2023	OCM159/07/23	That Council receives the Monthly Financial Statements for the month ending 30 June 2023.
7-Jul	Other Prescribed Information: Register of Fees and Allowances Paid to Elected Members Ensure that a drill down of figures gets done and put onto the website Due Date: 14 July each year	Local Government Act 1995 Local Government (Administration) Regulations 1996	s 5.96A r 29C(f).	FINANCE COORDINATOR	4/12/2023	website	Note: On 4 Dec 2023 Nalakui advised she would provide me with the 2023 information so that it would be able to be put onto the website.

Modified: O:\Compliance\Compliance Calendar\Compliance Calendar only.xlsx Date: 29/02/2024



Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
8-Aug	Annual Budget - Copy of Annual Budget as adopted to DLGSCI Executive Director within 30 days of the Budget adoption, plus a copy of the Council Report / Minutes relevant to the budget adoption.	Local Government Act 1995	FM Reg.33.	FINANCE COORDINATOR	t.b.a.	t.b.a.	
8-Aug	Annual Budget - During period 1 June to 31 August , Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year.	Local Government Act 1995	s.6.2(1)	FINANCE COORDINATOR	t.b.a.	t.b.a.	
8-Aug	Annual Financial Report - Prepare and submit to the Auditor. Content of Annual Report to comply with FM.Reg.36(2). Due: dd/mm/yyyy	Local Government Act 1995	s.6.4 FM.Reg.36	FINANCE COORDINATOR	t.b.a.	t.b.a.	
8-Aug	Emergency Services Levy - Option A Remittance DUE by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	FINANCE COORDINATOR	t.b.a.	t.b.a.	

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
8-Aug	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	27/09/2023	OCM216/09/23	That Council receives, for the month ending 31 July 2023 the following: (a) Monthly Financial Statements; and (b)Supplementary information
9-Sep	Authorisations to Incur Liabilities - Review Review list of persons authorised under the CEO's procedures for FM.Reg.5 to incur a liability. Check \$value limitations and authorised persons to ensure efficient operations and appropriate internal controls	Local Government Act 1995	FM.Reg.5	FINANCE COORDINATOR	t.b.a.	t.b.a.	
9-Sep	Emergency Services Levy - Option A Remittance DUE by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	FINANCE COORDINATOR	t.b.a.	t.b.a.	

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
9-Sep	Emergency Services Levy - Option B Payment Due Due by: 21 of September and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		FINANCE COORDINATOR	t.b.a.	t.b.a.	
9-Sep	Financial Management Systems and Procedures Review Not less than once in every 3 financial years, review the appropriateness and effectiveness of the systems and procedures established under FM Reg.5. CEO to report Review results to Council	Local Government Act 1995	FM.Reg.5	FINANCE COORDINATOR	t.b.a.	t.b.a.	
9-Sep	Internal Control - Review Undertake a review of the appropriateness and effectiveness of the Internal Control system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): dd/mm/yyyy Due by: dd/mm/yyyy	Local Government Act 1995	Audit.Reg. 17(1)(b)	FINANCE COORDINATOR	t.b.a.	t.b.a.	
9-Sep	Legislative Compliance - Review Undertake a review of the appropriateness and effectiveness of the Legislative Compliance system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): dd/mm/yyyy Due by: dd/mm/yyyy	Local Government Act 1995	Audit.Reg. 17(1)(c)	FINANCE COORDINATOR	t.b.a.	t.b.a.	

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
9-Sep	<p>Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.</p>	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	25/10/2023	OCM242/10/23	That Council receives, for the month ending 31 August 2023 the following: (a) Monthly Financial Statements; and (b)Supplementary information
10-Oct	<p>Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A</p>	DFES - ESL Manual of Operating Procedures	Clause 5.13.	FINANCE COORDINATOR			
10-Oct	<p>Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.</p>	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	25/10/2023	OCM243/10/23	That Council receives, for the month ending 30 September 2023 the following: (a) Monthly Financial Statements; and (b)Supplementary information

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
11-Nov	Annual Financial Report - Audit by 31 December An auditor is required to examine the accounts and annual financial report and provide a report by 31 December	Local Government Act 1995	s.7.9 s.7.12AB	FINANCE COORDINATOR			
11-Nov	Annual Financial Report - Auditor Report Auditor's Report is to be presented to the Council, via the Audit Committee, to determine actions required in response to any matters raised	Local Government Act 1995	s.7.12AD	FINANCE COORDINATOR			
11-Nov	Annual Report - Auditor Report CEO Certified After the annual financial statements have been audited, the CEO is to sign and append to the auditors report a declaration (Form 1).	Local Government Act 1995	Fin.Mgt.Reg.51(1)	FINANCE COORDINATOR			
11-Nov	Annual Report - Auditor Report to Department Executive Director Copy of the Annual Financial Report is to be submitted to the DLGSCI Executive Director within 30 days of the receipt by the CEO of the Auditors Report.	Local Government Act 1995	FM.Reg.51(2)	FINANCE COORDINATOR			

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
11-Nov	Auditor's responsibility to examine the accounts and annual financial report submitted for audit By 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to — (a)the mayor or president; and (b)the CEO of the local government; and	Local Government Act 1995	s.7.9	FINANCE COORDINATOR			
11-Nov	Emergency Services Levy - Option A Remittance Due by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	FINANCE COORDINATOR			
11-Nov	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	22/11/2023	OCM265/11/23	That Council receives, for the month ending 31 October 2023 the following: (a) Monthly Financial Statements; and (b)Supplementary information

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
12-Dec	Annual Report - Related Party Disclosures (AASB 124) LG must include in its annual financial report disclosures by Key Management Personnel and Councillors	Australian Accounting Standards	AASB 124 Related Party Disclosures	FINANCE COORDINATOR			Executive Assistant provides the RPD forms to the Finance Coordinator who will then put into the AFR
12-Dec	Audit - Council Minutes re Auditor's Report Provide a copy of the Council report / minutes, detailing Council's consideration and resolutions regarding the Auditor's Report to the Minister within 3 months after the audit report is received by the Council.	Local Government Act 1995	s.7.12A(4)(b)	FINANCE COORDINATOR			
12-Dec	Emergency Services Levy - Option B Payment Due Due by: 21 December and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		FINANCE COORDINATOR			
12-Dec	Emergency Services Levy - Remittance DUE by: 21st of December Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	FINANCE COORDINATOR			

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
12-Dec	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	FINANCE COORDINATOR	20/12/2023	OCM293/12/23	That Council receives, for the month ending 30 November 2023 the following: (a) Monthly Financial Statements; and (b)Supplementary information
3-Mar	Compliance Audit Return - Report to Audit Committee Compliance Audit Return, report considered by Audit Committee, with recommendations to Council. Note - Schedule Committee / Council consideration with sufficient time to enable submission to DLGSCI by 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Reg. 13, 14 and 15	Governance Officer	1/03/2023	ARC006/03/23	Refer to the minutes for the ARC
3-Mar	Compliance Audit Return - Report to DLGSCI Compliance Audit Return certified by CEO and President / Mayor. Copy of Compliance Audit Return and Council report / minutes provided to Executive Director of DLGSCI DUE: 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Reg. 13, 14 and 15	Governance Officer	23/03/2023	N/A	After the OCM it was signed and lodged on the portal

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
10-Oct	<p>Information about Numbers of Certain Employees to be included in Annual Report</p> <ul style="list-style-type: none"> number of employees entitled to an annual salary of \$100,000 or more number of those employees with an annual salary entitlement that falls within each bandk of \$10,000 over \$100,000 	Local Government Act 1995	Admin. Reg. 19B	HR CONTACT	1/12/2023	it will be in the annual report	PROVIDES INFORMATION TO THE EXECUTIVE ASSISTANT TO ENABLE THE OTHER PRESCRIBED INFORMATION TO BE COLLATES FOR INCLUSION IN ANNUAL REPORT THAT ALSO GOES ON WEBSITE
1-Jan	<p>Valuer General Information Due 14th day of each month - providing schedules of:</p> <ul style="list-style-type: none"> building licenses issued building license works completed registered plans and amendments under the Strata Titles Act 1985 	Valuation of Land Act 1978	s.37	PLANNING AND COMPLIANCE OFFICER	N/A	N/A	Due to changeover of staff this has not occurred however, Shire Officers are working together towards a solution to ensure it does occur throughout 2024. This is being flagged as a risk and will be followed up more rigorously in 2024.
2-Feb	<p>Heritage Inventory - Annual Update A local government must prepare a survey of places in its district that in its opinion are, or may become, of cultural heritage significance. Last completed: dd/mm/yyyy Due by: dd/mm/yyyy</p>	Heritage Act 2018	s.103(1)	PLANNING AND COMPLIANCE OFFICER	N/A	N/A	No information to hand
2-Feb	<p>Local Heritage Survey - Updates and reviews LG must prepare a local heritage survey. LGs should have a procedure for administrative updates, ad hoc reviews, and general reviews at intervals set by the LG.</p>	Heritage Act 2018	s103(2)	PLANNING AND COMPLIANCE OFFICER	N/A	N/A	No information to hand

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
4-Apr	Fines Enforcement - Designated Prosecuting Officers Review Designated Prosecuting Officers and provide written advice to Fines Enforcement Registry of changes.	Fines, Penalties and Infringement Notices Enforcement Act 1994	s.13(2)	PLANNING AND COMPLIANCE OFFICER	N/A	N/A	<i>There was no requirement to lodge a form in 2023 because no officers changed</i>
6-Jun	Approved Gates across Public Thoroughfares Register - Internal Audit Review Register for compliance with ULP.Reg.9 and ensure Register accurately records all gates and other devices approved across public thoroughfares.	Local Government Act 1995	ULP.Reg.9(8)	PLANNING AND COMPLIANCE OFFICER	N/A	N/A	<i>This was not a register that was in existence, possibly because there have not been any applications for these gates. However a register has been created for future use, if ever required.</i>
2-Feb	Record Keeping Plan - Review The LG's Record Keeping Plan must be reviewed within 5 years of its approval by the Commission Last completed: dd/mm/yyyy Due by: dd/mm/yyyy	State Records Act 2000 Local Government Act 1995	s.28(5) s.5.41(h)	RECORDS MANAGEMENT OFFICER	N/A	N/A	<i>The RKP is due for review in August 2024 and will be included within the 2024 Compliance Calendar</i>
2-Feb	Record Keeping Systems - Review Undertake a review of the efficiency and effectiveness of the LGs record keeping systems - evaluated not less than once every 5 years. CEO function - to ensure that records and document are properly kept. Last completed: dd/mm/yyyy Due by: dd/mm/yyyy	State Records Act 2000 Local Government Act 1995	Principles and Standards 2002 - Principle 6 s.5.41(h)	RECORDS MANAGEMENT OFFICER	Ongoing	N/A	<i>The Records Management Officer is putting together a report in 2024 for the ARC requesting a new RMS and this will fall under that.</i>

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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
8-Aug	Annual Report - Record Keeping Statement The Annual report is to include a section addressing - efficiency and effectiveness of record keeping systems, record keeping training program, efficiency and effectiveness of training, employee induction for record keeping	State Records Act 2000	Principles and Standards 2002 - Principle 6	Records Management Officer	1/05/2023	N/A	Staff Training was undertaken through the Teams Environment for all users related to training in records keeping. Information was included in the Annual Report related to records management. Inductions for all new staff regarding record management responsibilities was undertaken throughout the year. In 2024 a report will come to the ARC regarding updating the RMS System.
8-Aug	Business Continuity Plan - Review Review the Business Continuity Plan to ensure it remains functional and is tested against current operational requirements. Last completed: 2019 (when S Scott was CEO) Next Due:2023	n/a	n/a	WORK HEALTH AND SAFETY COORDINATOR	16/10/2023	n/a	provided to EMG through Corporate Documents Team
1-Jan	Revaluation of Assets - investment properties LG must revalue all investment properties in accordance with the principles of Reg.17A and document the decision making process to determine whether the fair value of the asset is likely to be materially different from its carrying amount.	Local Government Act 1995	FM.Reg.17A(4)	Executive Manage Infrastructure, Assets and Services	1/06/2023	N/A	Valuations carried out in 2023
1-Jan	Revaluation of Assets - vested improvements that the local government controls LG must revalue all vested improvements that the local government controls in accordance with the principles of Reg.17A and document the decision making process to determine whether the fair value of the asset is likely to be materially	Local Government Act 1995	FM.Reg.17A(4)	Executive Manage Infrastructure, Assets and Services	30/06/2023	N/A	Valuations carried out in 2023
1-Jan	Revaluation of Assets - infrastructure LG must revalue all infrastructure in accordance with the principles of Reg. 17A and document the decision making process to determine whether the fair value of the asset is likely to be materially	Local Government Act 1995	FM.Reg.17A(4)	Executive Manage Infrastructure, Assets and Services	30/06/2023	N/A	Valuations carried out in 2023

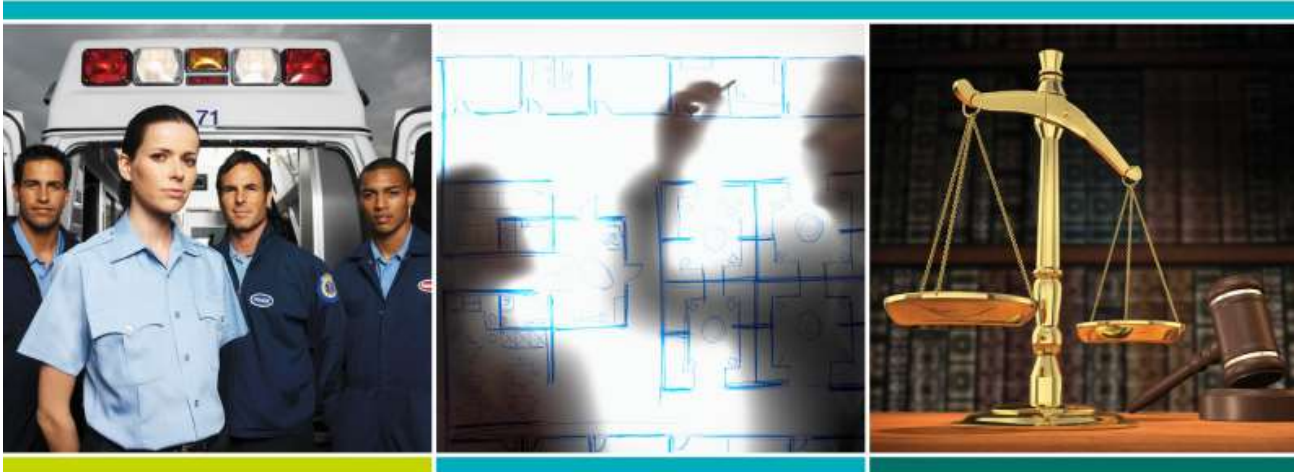
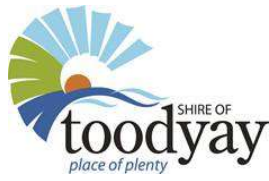
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Compliance Calendar - Shire of Toodyay

Take action month	Compliance Action	Compliance Requirement	Section / Ref	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
1-Jan	Revaluation of Assets - land and buildings that are classified as property, plant and equipment LG must revalue all land and buildings that are classified as property, Plant and equipment in accordance with the principles of Reg 17A and document the	Local Government Act 1995	FM.Reg.17A(4)	Executive Managre Infrastructure, Assets and Services	30/06/2023	N/A	Valuations carried out in 2023
2-Feb	Asset Revaluation Local Government must revalue an asset whenever the fair value of the assist is likely to be materially different from its carrying amount, Last completed: dd/mm/yyyy Next Due: dd/mm/yyyy	Local Government Act 1995	FM.Reg.17A(4)	WORKS OPERATIONS OFFICER	May be repetition of the above	N/A	Plant and Equipment revaluations no longer required.
6-Jun	Revaluation of Assets - All Other Classes of Assets LG must revalue all othber classes of assets (other than, Pland and Equipment and Land Building and Infrastructure classes) by the expiry of each 5 yearly interval after 30 June 2018	Local Government Act 1995	FM.Reg.17A(4)	WORKS OPERATIONS OFFICER	30/06/2023	N/A	Valuations carried out in 2023
6-Jun	Revaluation of Assets - Land, Buildings and Infrastructure LG must revalue all assets within the Land Building and Infrastructure Class by the expiry of each 5-yearly interval after 30 June 2017	Local Government Act 1995	FM.Reg.17A(4)	WORKS OPERATIONS OFFICER	30/06/2023	N/A	Valuations carried out in 2023

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Risk Management Framework

- Risk Management Policy
- Risk Management Procedures

February 2017

Version: 2.0

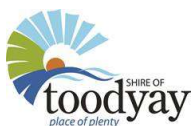
Shire of Toodyay





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Introduction

The Policy and Procedures form the Risk Management Framework for the Shire of Toodyay (“the Shire”). It sets out the Shire’s approach to the identification, assessment, management, reporting and monitoring of risks. All components of this document are based on Australia/New Zealand Standard ISO 31000:2009 Risk Management.

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.
- Integrated Planning and Reporting requirements are met.
- Uncertainty and its effects on objectives is understood.

This Framework aims to balance a documented, structured and systematic process with the current size and complexity of the Shire along with existing time, resource and workload pressures.

Further information or guidance on risk management procedures is available from LGIS Risk Management.

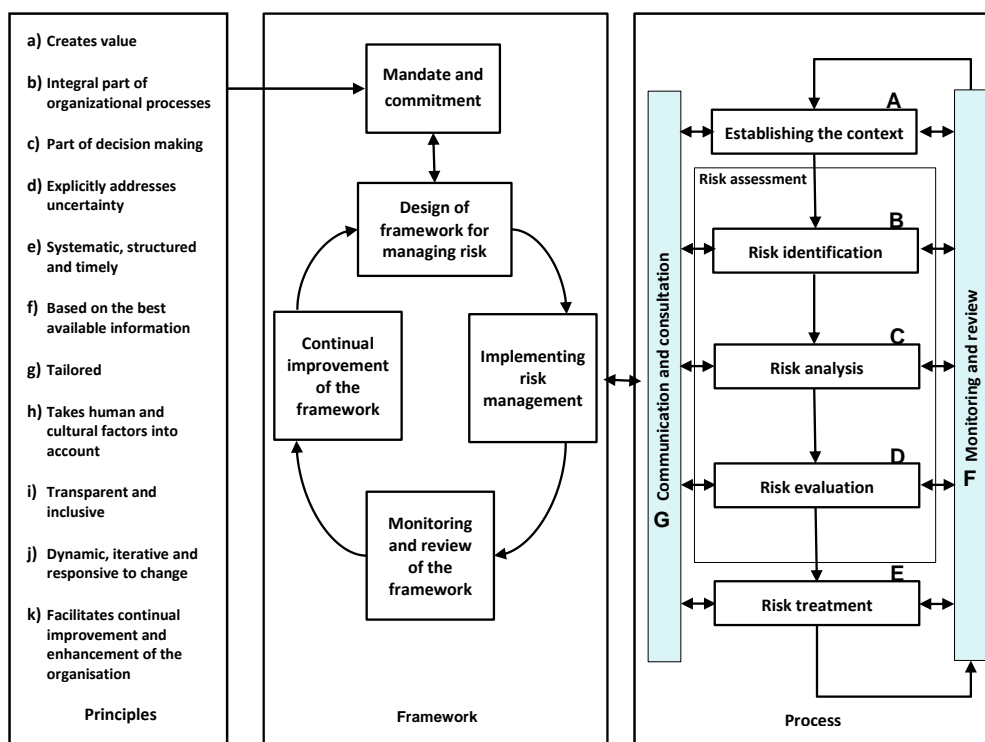


Figure 1: Risk Management Process (Source: AS/NZS 31000:2009)



Risk Management Policy

Purpose

The Shire of Toodyay ("the Shire") Risk Management Policy documents the commitment and objectives regarding managing uncertainty that may impact the Shire's strategies, goals or objectives.

Policy

It is the Shire's Policy to achieve best practice (aligned with AS/NZS ISO 31000:2009 Risk management), in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.

Risk Management will form part of the Strategic, Operational, Project and Line Management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.

The Shire's Senior Management Group will determine and communicate the Risk Management Policy, Objectives and Procedures, as well as direct and monitor implementation, practice and performance.

Every employee, elected member, volunteer and contractor within the Shire is recognised as having a role in risk management.

Consultants may be retained at times to advise and assist in the risk management process or management of specific risks or categories of risk.

Definitions (from AS/NZS ISO 31000:2009)

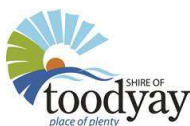
Risk: Effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product or process).

Risk Management: Coordinated activities to direct and control an organisation with regard to risk.

Risk Management Process: Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.



Risk Management Objectives

- Optimise the achievement of our vision, experiences, strategies, goals and objectives.
- Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- Enhance risk versus return within our risk appetite.
- Embed appropriate and effective controls to mitigate risk.
- Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhance organisational resilience.
- Identify and provide for the continuity of critical operations

Risk Appetite

The Shire defined its risk appetite through the development and endorsement of the Shire’s Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Procedures and are subject to ongoing review in conjunction with this policy.

All organisational risks to be reported at a corporate level are to be assessed according to the Shire’s Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation’s appetite and are to be noted within the individual risk assessment and approved by a member of the Senior Management Group.

Roles, Responsibilities & Accountabilities

Council’s role is to -

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

The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures (Operational Document).

Monitor & Review

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

This policy will be kept under review by the Shire’s Senior Management Group and will be formally reviewed by Council biennially.

Signed: Date: ____/____/____

Stan Scott: Chief Executive Officer



Risk Management Procedures

Governance

Appropriate governance of risk management within the Shire of Toodyay (the "Shire") provides:

- Transparency of decision making.
- Clear identification of the roles and responsibilities of 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 biennially.

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, the Council, Management and Community will have assurance that risks are managed effectively to support the delivery of the Strategic, Corporate & 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;

- Establishing and implementing appropriate processes and controls for the management of risk (in line with these procedures).
- Undertaking adequate analysis (data capture) to support the decision-making process of risk.
- Prepare risk acceptance proposals where necessary, based on level of residual risk.
- Retain primary accountability for the ongoing management of their risk and control environment.

Second Line of Defence

The Shire's Risk Framework Owner acts as the primary '**2nd Line**'. This position owns and manages the framework for risk management, drafts and implements governance procedures and provides the necessary tools and training to support the 1st line process. The Senior Management Group supplements the second 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. Support can be provided by additional oversight functions completed by other 1st Line Teams (where applicable). 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 the CEO & Senior Management Group and the Audit Committee.



Third Line of Defence

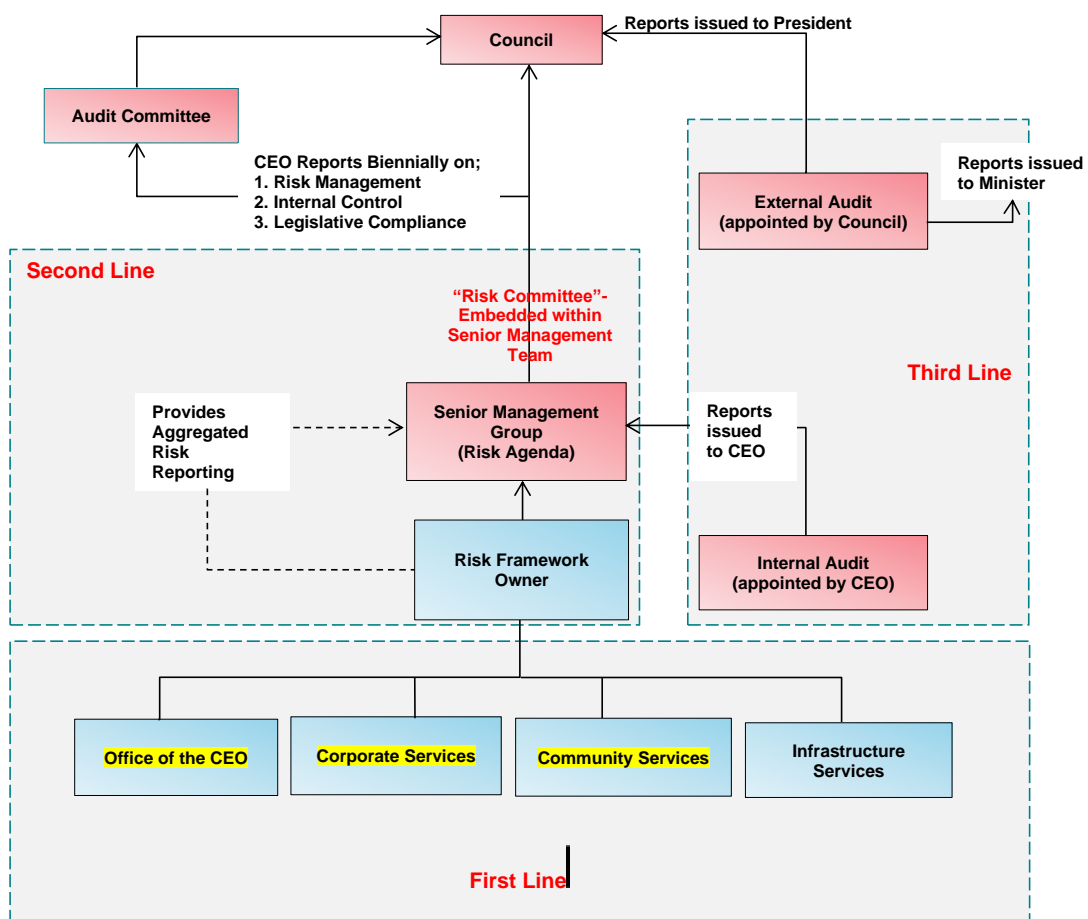
Internal self-audits & External Audits are the ‘3rd Line’ of defence, providing assurance to the Council, Audit Committee and Shire Management on the effectiveness of business operations and oversight frameworks (1st & 2nd Line).

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 President and CEO on the annual financial statements only.

Governance Structure

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





Roles & Responsibilities

Council

- Review and approve the Shire's Risk Management Policy and Risk Assessment & Acceptance Criteria.
- Appoint / Engage 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 in providing effective corporate governance.
- Oversight of all matters that relate to the conduct of External Audits.
- Independent, objective and autonomous in deliberations.
- Recommendations to Council on External Auditor appointments.

CEO / Senior Management Group

- Undertake internal Audits as required under Local Government (Audit) regulations.
- Liaise with Council in relation to risk acceptance requirements.
- Approve and 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 matters.
- Own and manage the Risk Profiles at Shire Level.

Risk Framework Owner

- Oversee and facilitate the Risk Management Framework.
- Champion risk management within operational areas.
- Support reporting requirements for Risk matters.
- Monitor KPI's for risk.

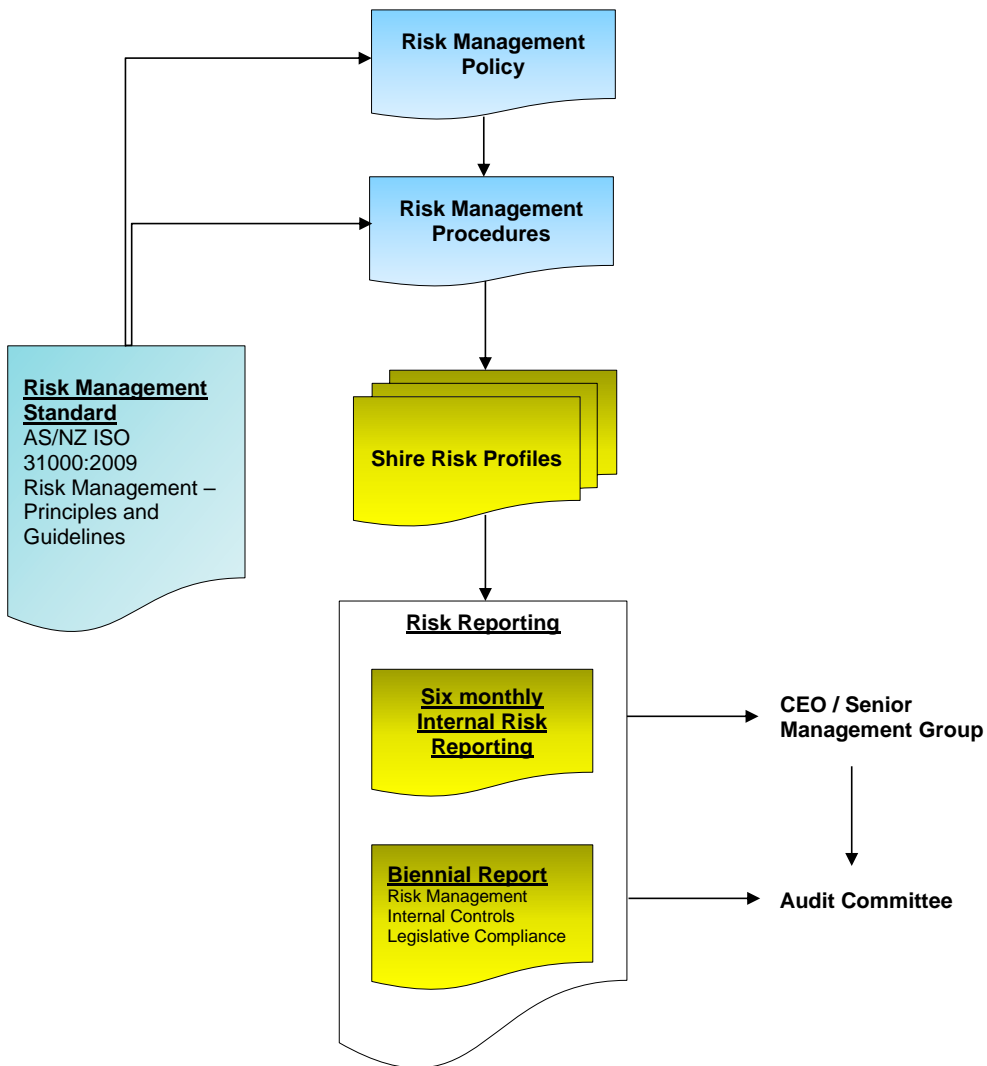
Managers / Teams

- 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 incorporating the following agenda items;
 - New or emerging risks.
 - Review existing risks.
 - Control adequacy.
 - Outstanding issues and actions.



Document Structure (Framework)

The following diagram depicts the relationship between the Risk Management Policy, Procedures and supporting documentation and reports.





Risk & Control Management

All Work Areas of the Shire are required to assess and manage the Risk Profiles on an ongoing basis.

Each Manager, in conjunction with the Risk Framework Owner is accountable for ensuring that Risk Profiles are:

- Reflective of the material risk landscape of the Shire.
- Reviewed on at least a six monthly basis, or sooner if there has been a material restructure or change in the risk and control environment.
- Maintained in the standard format.

This process is supported by the use of data inputs, workshops and ongoing business engagement.

Risk & Control Assessment

To ensure alignment with AS/NZ ISO 31000:2009 Risk Management, the following approach is to be adopted from a Risk & Control Assessment perspective:

A: Establishing the Context

The first step in the risk management process is to understand the context within which the risks are to be assessed and what is being assessed, this forms two elements:

Organisational Context

The Shire's Risk Management Procedures provide the basic information and guidance regarding the organisational context to conduct a risk assessment; this includes Risk Assessment and Acceptance Criteria (Appendix A) and any other tolerance tables as developed. In addition, existing Risk Themes are to be utilised (Appendix C) where possible to assist in the categorisation of related risks.

Any changes or additions to the Risk Themes must be approved by the Governance Officer and CEO.

All risk assessments are to utilise these documents to allow consistent and comparable risk information to be developed and considered within planning and decision making processes.

Specific Risk Assessment Context

To direct the identification of risks, the specific risk assessment context is to be determined prior to and used within the risk assessment process.

For risk assessment purposes the Shire has been divided into three levels of risk assessment context:

1. Strategic Context

This constitutes the Shire's external environment and high-level direction. Inputs to establishing the strategic risk assessment environment may include;

- Organisation's Vision
- Stakeholder Analysis
- Environment Scan / SWOT Analysis
- Existing Strategies / Objectives / Goals



2. Operational Context

The Shire's day to day activities, functions, infrastructure and services. Prior to identifying operational risks, the operational area should identify its Key Activities i.e. what is trying to be achieved. Note: these may already be documented in business plans, budgets etc.

3. Project Context

Project Risk has two main components:

- **Direct** refers to the risks that may arise as a result of project activity (i.e. impacting on current or future process, resources or IT systems) which may prevent the Shire from meeting its objectives
- **Indirect** refers to the risks which threaten the delivery of project outcomes.

In addition to understanding what is to be assessed, it is also important to understand who are the key stakeholders or areas of expertise that may need to be included within the risk assessment.

B: Risk Identification

Using the specific risk assessment context as the foundation, and in conjunction with relevant stakeholders, answer the following questions, capture and review the information within each Risk Profile.

- What can go wrong? / What are areas of uncertainty? (Risk Description)
- How could this risk eventuate? (Potential Causes)
- What are the current measurable activities that mitigate this risk from eventuating? (Controls)
- What are the potential consequential outcomes of the risk eventuating? (Consequences)

C: Risk Analysis

To analyse the risks, the Shire's Risk Assessment and Acceptance Criteria (Appendix A) is applied:

- Based on the documented controls, analyse the risk in terms of Existing Control Ratings
- Determine relevant consequence categories and rate how bad it could be if the risk eventuated with existing controls in place (Consequence)
- Determine how likely it is that the risk will eventuate to the determined level of consequence with existing controls in place (Likelihood)
- By combining the measures of consequence and likelihood, determine the risk rating (Level of Risk)

D: Risk Evaluation

The Shire is to verify the risk analysis and make a risk acceptance decision based on:

- Controls Assurance (i.e. are the existing controls in use, effective, documented, up to date and relevant)
- Existing Control Rating
- Level of Risk
- Risk Acceptance Criteria (Appendix A)
- Risk versus Reward / Opportunity

The risk acceptance decision needs to be documented and acceptable risks are then subject to the monitor and review process. Note: Individual Risks or Issues may need to be escalated due to urgency, level of risk or systemic nature.



E: Risk Treatment

For unacceptable risks, determine treatment options that may improve existing controls and/or reduce consequence / likelihood to an acceptable level.

Risk treatments may involve actions such as avoid, share, transfer or reduce the risk with the treatment selection and implementation to be based on;

- Cost versus benefit
- Ease of implementation
- Alignment to organisational values / objectives

Once a treatment has been fully implemented, the Governance Officer is to review the risk information and acceptance decision with the treatment now noted as a control and those risks that are acceptable then become subject to the monitor and review process (Refer to Risk Acceptance section).

F: Monitoring & Review

The Shire is to review all Risk Profiles at least on a six monthly basis or if triggered by one of the following;

- Changes to context,
- A treatment is implemented,
- An incident occurs or due to audit/regulator findings.

The Risk Framework Owner (RFO) is to monitor the status of risk treatment implementation and report on, if required.

The CEO & Senior Management Group will monitor significant risks and treatment implementation as part of their normal agenda item on a quarterly basis with specific attention given to risks that meet any of the following criteria:

- Risks with a Level of Risk of High or Extreme
- Risks with Inadequate Existing Control Rating
- Risks with Consequence Rating of Extreme
- Risks with Likelihood Rating of Almost Certain

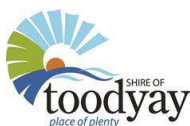
The design and focus of the Risk Summary report will be determined from time to time on the direction of the CEO & Senior Management Group. They will also monitor the effectiveness of the Risk Management Framework ensuring it is practical and appropriate to the Shire.

G: Communication & Consultation

Throughout the risk management process, stakeholders will be identified, and where relevant, be involved in or informed of outputs from the risk management process. Council, through the Audit and Risk Committee will be provided with six-monthly update reports.

Risk management awareness and training will be provided to staff as part of their OS&H Program.

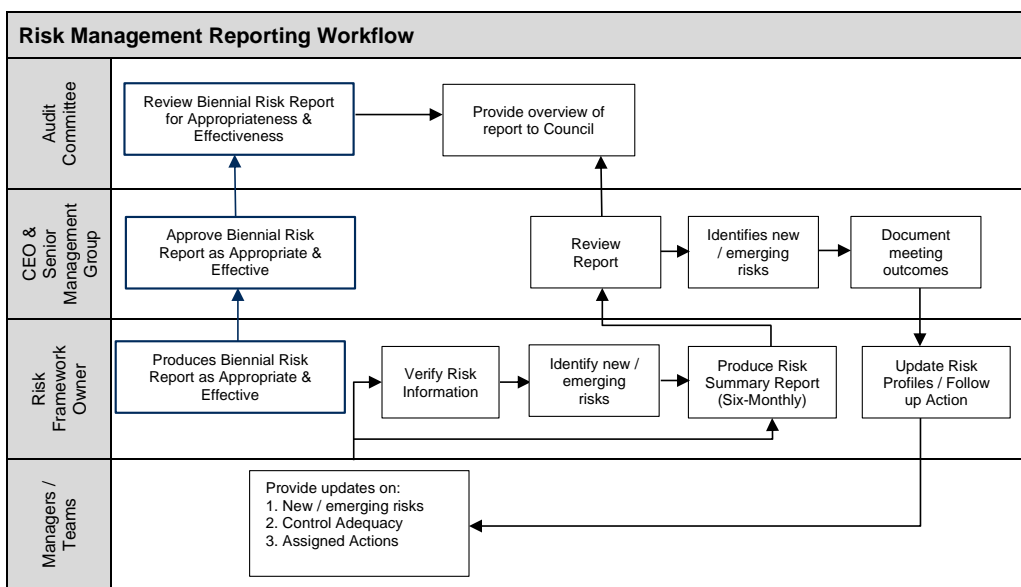
Risk management will be included within the employee induction process to ensure new employees are introduced to the Shire's risk management culture.



Reporting Requirements

Coverage & Frequency

The following diagram provides a high level view of the ongoing reporting process for Risk Management.



Each Work Area is responsible for ensuring:

- They continually provide updates in relation to new and emerging risks, control effectiveness and indicator performance to the Risk Framework Owner.
- Work through assigned actions and provide relevant updates to the Risk Framework Owner.
- Risks / Issues reported to the CEO & Senior Management Group are reflective of the current risk and control environment.

The Risk Framework Owner is responsible for:

- Ensuring Shire Risk Profiles are formally reviewed and updated, at least on a six monthly basis or when there has been a material restructure, change in risk ownership or change in the external environment.
- Producing a six-monthly Risk Report for the CEO & Senior Management Group which contains an overview Risk Summary for the Shire.
- Annual Compliance Audit Return completion and lodgement.



Indicators

Indicators are required to be used for monitoring and validating risks and controls. The following describes the process for the creation and reporting of Indicators:

Identification

The following represent the minimum standards when identifying appropriate Indicator risks and controls:

- The risk description and casual factors are fully understood
- The Indicator is fully relevant to the risk or control
- Predictive Indicators are adopted wherever possible
- Indicators provide adequate coverage over monitoring risks and controls

Assess Data Quality and Integrity

In all cases an assessment of the data quality and integrity must be completed to ensure that the Indicator data is relevant to the risk or Control.

Where possible the source of the data (data owner) should be independent to the risk owner. Overlapping Indicators can be used to provide a level of assurance on data integrity.

If the data or source changes during the life of the Indicator, the data is required to be revalidated to ensure reporting of the Indicator against a consistent baseline.

Benchmarks

Benchmarks are set based on the Shire's Risk Appetite. They may be set and agreed over three levels:

- Green – within appetite; no action required.
- Amber – the Indicator must be closely monitored and relevant actions set and implemented to bring the measure back within the green tolerance.
- Red – outside risk appetite; the Indicator must be escalated to the CEO & Senior Management Group where appropriate management actions are to be set and implemented to bring the measure back within appetite.

Monitor & Review

All active Indicators are updated as per their stated frequency of the data source.

When monitoring and reviewing Indicators, the overall trend should be considered over a longer timeframe than individual data movements. The trend of the Indicators is specifically used as an input to the risk and control assessment.



Risk Acceptance

Day-to-day operational management decisions are generally managed under the delegated authority framework of the Shire.

Risk Acceptance *outside* of the appetite framework is a management decision to accept, within authority levels, material risks which will remain outside appetite framework (refer Appendix A – Risk Assessment & Acceptance Criteria) for an extended period of time (generally 3 months or longer).

The following process is designed to provide a framework for those *outside* appetite framework identified risks.

The 'Risk Acceptance' must be in writing, signed by the relevant Manager and cover:

- A description of the risk.
- An assessment of the risk (e.g. Impact consequence, materiality, likelihood, working assumptions etc)
- Details of any mitigating action plans or treatment options in place
- An estimate of the expected remediation date.

Reasonable action should be taken to mitigate the risk. A lack of budget to remediate a material risk outside of appetite is not sufficient justification in itself to accept a risk.

Accepted risks must be continually reviewed through standard operating reporting structure (i.e. Senior Management Group)

Annual Controls Assurance Plan

The annual assurance plan is a monitoring schedule prepared by the Senior Management Group that sets out the control assurance activities to be conducted over the next 12 months. This plan needs to consider the following components.

- Coverage of all risk classes (Strategic, Operational, Project)
- Existing control adequacy ratings across the Shire's Risk Profiles.
- Consider control coverage across a range of risk themes (where commonality exists).
- Building profiles around material controls to assist in design and operating effectiveness reviews.
- Consideration to significant incidents.
- Nature of operations
- Additional or existing 2nd line assurance information / reviews (e.g. HR, Financial Services, IT)
- Frequency of monitoring / checks being performed
- Review and development of Indicators
- Timetable for assurance activities
- Reporting requirements

Whilst this document and subsequent actions are owned by the CEO, input and consultation will be sought from individual Work Areas.



Appendix A – Risk Assessment and Acceptance Criteria

MEASURES OF CONSEQUENCE

RATING	PEOPLE	INTERRUPTION TO SERVICE	REPUTATION (Social / Community)	COMPLIANCE	PROPERTY (Plant, Equipment, Buildings)	NATURAL ENVIRONMENT	FINANCIAL IMPACT	Project TIME	Project COST
Insignificant (1)	Near-Miss	No material service interruption Less than 1 hour	Unsubstantiated, localised low impact on community trust, low profile or no media item.	No noticeable regulatory or statutory impact	Inconsequential damage.	Contained, reversible impact managed by on site response	Less than \$10,000	Exceeds deadline by 5% of project timeline	Exceeds project budget by 5%
Minor (2)	First Aid Treatment	Short term temporary interruption – backlog cleared < 1 day	Substantiated, localised impact on community trust or low media item	Some temporary non compliances	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response	\$10,000 - \$50,000	Exceeds deadline by 10% of project timeline	Exceeds project budget by 15%
Moderate (3)	Medical treatment / Lost time injury >10 Days	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Substantiated, public embarrassment, moderate impact on community trust or moderate media profile	Short term non-compliance but with significant regulatory requirements imposed	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies	\$50,001 to \$200,000	Exceeds deadline by 15% of project timeline	Exceeds project budget by 25%
Major (4)	Lost time injury >30 Days / temporary disability	Prolonged interruption of services – additional resources; performance affected < 1 month	Substantiated, public embarrassment, widespread high impact on community trust, high media profile, third party actions	Non-compliance results in termination of services or imposed penalties to Shire/Officers	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies	\$200 000 to \$500,000	Exceeds deadline by 20% of project timeline	Exceeds project budget by 35%
Extreme (5)	Fatality, permanent disability	Indeterminate prolonged interruption of services non- performance > 1 month	Substantiated, public embarrassment, widespread loss of community trust, high widespread multiple media profile, third party actions	Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire/Officers	Extensive damage requiring prolonged period of restitution. Complete loss of plant, equipment & building	Uncontained, irreversible impact	>\$500,000	Exceeds deadline by 25% of project timeline	Exceeds project budget by 45%



MEASURES OF LIKELIHOOD

Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year
4	Likely	The event will probably occur in most circumstances	At least once per year
3	Possible	The event should occur at some time	At least once in 3 years
2	Unlikely	The event could occur at some time	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances	Less than once in 15 years

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)



RISK ACCEPTANCE

Risk Rank	Description	Criteria	Responsibility
LOW (1-4)	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
MEDIUM (5-9)	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager
HIGH (10-16)	Urgent Attention Required	Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Senior Management Group
EXTREME (17-25)	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO & Council

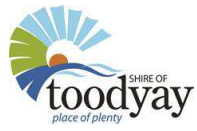
EXISTING CONTROLS RATINGS

Rating	Foreseeable	Description
Effective	There is little scope for improvement.	Processes (Controls) operating as intended and / or aligned to Policies & Procedures; are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested.
Adequate	There is some scope for improvement.	Whilst some inadequacies have been identified; Processes (Controls) are in place, are being addressed / complied with and are subject to periodic review and testing.
Inadequate	A need for corrective and / or improvement actions exist.	Processes (Controls) not operating as intended, do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time.



Appendix B – Risk Profile Template

Risk Theme	Date		
<p><u>(What could go right / wrong?)</u> <i>Definition of Theme</i></p>			
<p>Potential causes (What could cause it to go right / wrong?) <i>List of potential causes</i></p>			
<p style="text-align: center;">Controls (What we have in place to prevent it going wrong)</p> <p><i>List of Controls</i></p>	<p style="text-align: center;">Type</p>	<p style="text-align: center;">Date</p>	<p style="text-align: center;">Shire Rating</p>
	Detective		
	Preventative		
	Recovery		
Overall Control Ratings:			
<p style="text-align: center;">Consequence Category</p>	<p style="text-align: center;">Risk Ratings</p>		<p style="text-align: center;">Shire Rating</p>
	Consequence:		
	Likelihood:		
Overall Risk Ratings:			
<p style="text-align: center;">Indicators (These would 'indicate' to us that something has gone right / wrong)</p> <p><i>List of Indicators</i></p>	<p style="text-align: center;">Type</p>	<p style="text-align: center;">Benchmark</p>	
	Leading		
	Lagging		
<p>Comments <i>Rationale for all above ratings</i></p>			
<p style="text-align: center;">Current Issues / Actions / Treatments</p> <p><i>List current issues / actions / treatments</i></p>		<p style="text-align: center;">Due Date</p>	<p style="text-align: center;">Responsibility</p>





Appendix C – Risk Theme Definitions

1. Asset Sustainability practices

- Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated lifecycle from procurement to maintenance and ultimate disposal. Areas included in the scope are;
 - Inadequate design (not fit for purpose)
 - Ineffective usage (down time)
 - Outputs not meeting expectations
 - Inadequate maintenance activities.
 - Inadequate financial management and planning.

It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.

2. Business Continuity

- Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal Shire business activities. The event may result in damage to buildings, property, plant & equipment (all assets). This could be a natural disaster, weather event, or an act carried out by an external party (incl vandalism). This includes;
 - Lack of (or inadequate) emergency response / business continuity plans.
 - Lack of training to specific individuals or availability of appropriate emergency response.
 - Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident.
 - Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc

This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".

3. Failure to fulfil Compliance requirements

- Failures to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This could result in fines, penalties, litigation or increase scrutiny from regulators or agencies. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated legal documentation (internal & public domain) to reflect changes.

This does not include Occupational Safety & Health Act (refer "Inadequate safety and security practices") or any Employment Practices based legislation (refer "Ineffective Employment practices")

It does include the Local Government Act, Health Act, Building Act, Privacy Act and all other legislative based obligations for Local Government.

4. Document Management Processes

- Failure to adequately capture, store, archive, retrieve, provision and / or disposal of documentation. This includes:
 - Contact lists.
 - Procedural documents.
 - 'Application' proposals/documents.
 - Contracts.
 - Forms, requests or other documents.



5. Employment practices

- Failure to effectively manage and lead human resources (full/part time, casuals, temporary and volunteers). This includes not having an effective Human Resources Framework in addition to not having appropriately qualified or experienced people in the right roles or not having sufficient staff numbers to achieve objectives. Other areas in this risk theme to consider are;
 - Breaching employee regulations (excluding OH&S)
 - Discrimination, Harassment & Bullying in the workplace
 - Poor employee wellbeing (causing stress)
 - Key person dependencies without effective succession planning in place
 - Induction issues
 - Terminations (including any tribunal issues)
 - Industrial activity

Care should be taken when considering insufficient staff numbers as the underlying issue could be process inefficiencies.

6. Engagement practices

- Failure to maintain effective working relationships with the Community (including Local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This invariably includes activities where communication, feedback and / or consultation is required and where it is in the best interests to do so. For example;
 - Following up on any access & inclusion issues.
 - Infrastructure Projects.
 - Regional or District Committee attendance.
 - Local Planning initiatives.
 - Strategic Planning initiatives

This does not include instances whereby Community expectations have not been met for standard service provisions such as Community Events, Library Services and / or Bus/Transport services.

7. Environment management.

- Inadequate prevention, identification, enforcement and management of environmental issues.

The scope includes;

- Lack of adequate planning and management of coastal erosion issues.
- Failure to identify and effectively manage contaminated sites (including groundwater usage).
- Waste facilities (landfill / transfer stations).
- Weed control.
- Ineffective management of water sources (reclaimed, potable)
- Illegal dumping / Illegal clearing / Illegal land use.

8. Errors, Omissions, Delays

- Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process. This includes instances of;
 - Human errors, incorrect or incomplete processing
 - Inaccurate recording, maintenance, testing and / or reconciliation of data.
 - Errors or inadequacies in model methodology, design, calculation or implementation of models.

This may result in incomplete or inaccurate information. Consequences include;

- Inaccurate data being used for management decision making and reporting.
- Delays in service to customers
- Inaccurate data provided to customers

This excludes process failures caused by inadequate / incomplete procedural documentation - refer "Inadequate Document Management Processes".



9. External theft & fraud (incl Cyber Crime)

- Loss of funds, assets, data or unauthorised access, (whether attempts or successful) by external parties, through any means (including electronic), for the purposes of;
 - Fraud – benefit or gain by deceit
 - Malicious Damage – hacking, deleting, breaking or reducing the integrity or performance of systems
 - Theft – stealing of data, assets or information (no deceit)

Examples include:

- Scam Invoices
- Cash or other valuables from 'Outstations'.

10. Management of Facilities / Venues / Events

- Failure to effectively manage the day to day operations of facilities and / or venues.

This includes;

- Inadequate procedures in place to manage the quality or availability.
- Ineffective signage
- Booking issues
- Financial interactions with hirers / users
- Oversight / provision of peripheral services (e.g. cleaning / maintenance)

11. IT & Communications Systems and Infrastructure

- Instability, degradation of performance, or other failure of IT Systems, Infrastructure, Communication or Utility causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked. Examples include failures or disruptions caused by:
 - Hardware &/or Software
 - IT Network
 - Failures of IT Vendors

This also includes where poor governance results in the breakdown of IT maintenance such as;

- Configuration management
- Performance Monitoring
- IT Incident, Problem Management & Disaster Recovery Processes

This does not include new system implementations - refer "Inadequate Project / Change Management".

12. Misconduct

- Intentional activities in excess of authority granted to an employee, which circumvent endorsed policies, procedures or delegated authority. This would include instances of:
 - Relevant authorisations not obtained.
 - Distributing confidential information.
 - Accessing systems and / or applications without correct authority to do so.
 - Misrepresenting data in reports.
 - Theft by an employee
 - Collusion between Internal & External parties

This does not include instances where it was not an intentional breach - refer Errors, Omissions or Delays, or Inaccurate Advice / Information.



13. Project / change Management

- Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time requirements or scope changes. This includes:
 - Inadequate Change Management Framework to manage and monitor change activities.
 - Inadequate understanding of the impact of project change on the business.
 - Failures in the transition of projects into standard operations.
 - Failure to implement new systems
 - Failures of IT Project Vendors/Contractors

14. Safety and Security practices

- Non-compliance with the Occupation Safety & Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are:
 - Inadequate Policy, Frameworks, Systems and Structure to prevent the injury of visitors, staff, contractors and/or tenants.
 - Inadequate Organisational Emergency Management requirements (evacuation diagrams, drills, wardens etc).
 - Inadequate security protection measures in place for buildings, depots and other places of work (vehicle, community etc).
 - Public Liability Claims, due to negligence or personal injury.
 - Employee Liability Claims due to negligence or personal injury.
 - Inadequate or unsafe modifications to plant & equipment.

15. Supplier / Contract Management

- Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes. This also includes:
 - Concentration issues
 - Vendor sustainability



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Risk Management Framework

- Risk Management Policy
- Risk Management Procedures

Approved by Council Resolution on DATE here
Resolution Number: here

Suzie Haslehurst, CEO

Date

Cr M McKeown, Shire President

Date



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Risk Management Framework



Introduction

The Risk Management Framework (RMF) for the Shire of Toodyay ("the Shire") will be integrated into the Shire's processes. The RMF describes the policy, responsibilities, approach and processes for identifying, assessing, managing, reporting and monitoring risks within the Shire. All components of the RMF are based on the Australia/New Zealand Standard ISO 31000:2018 Risk Management and have been developed in the context of the *Local Government Act 1995* and associated regulations. It includes a description of the resources and processes to ensure the RMF is monitored, reviewed and continually improved.

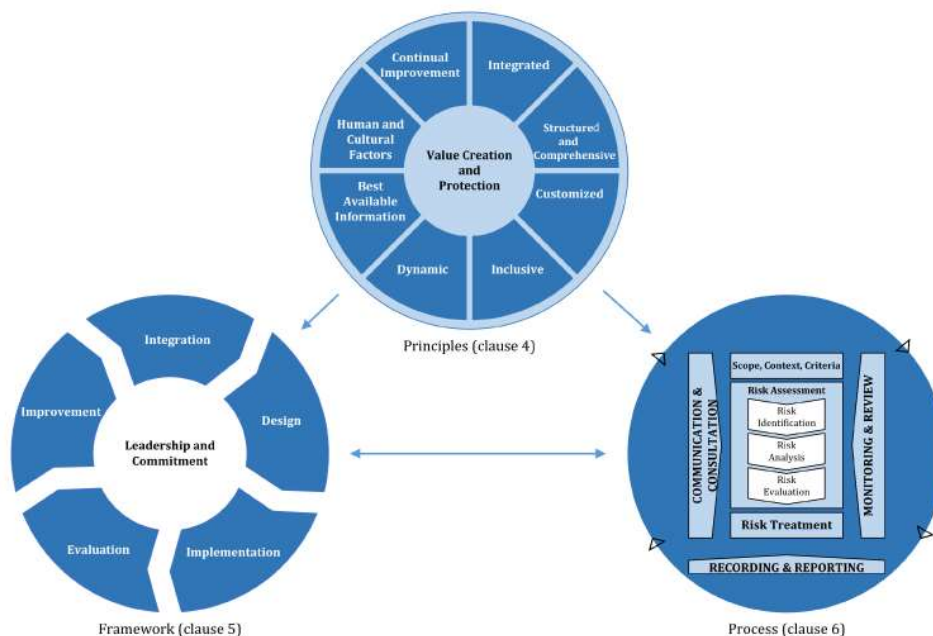
The Shire is committed to implementing practical and comprehensive risk management, ensuring effective risk management remains central to the Shire's activities. It is essential that all areas of the Shire adopt these procedures to ensure:

- Strong corporate governance.
- Compliance with relevant laws, regulations and internal policies.
- Integrated Planning and Reporting requirements are met.
- Effective and efficient risk management, communicating its value and explaining its intention and purpose.
- Uncertainty and its effects on objectives is understood.

The RMF applies to all Shire activities. It encompasses full-time, part-time, casual and temporary or contracted workers; applies to Shire-wide risk and includes consideration of visitors, third parties and key stakeholders. The RMF aims to balance a documented, structured and systematic process with the current size and complexity of the Shire as well as existing time, resource and workload pressures.



Figure 1 — Principles, framework and process



Principles

The principles of risk management, as outlined in the Australia/New Zealand Standard ISO 3100:2018, form a critical framework for ensuring effective risk management practices within the Shire. These principles serve as guiding pillars for safeguarding the Shire’s interests, assets, and stakeholders.

For risk management to be effective, it needs to create and protect value. The Shire endeavours to make sure that risk management will contribute to the demonstrable achievement of objectives and aids in improving performance, efficiency in operations and the promotion of good governance, trust and credibility. It is:

Continual Improvement: lies at the heart of risk management within the Shire of Toodyay. By continuously assessing, monitoring, and refining risk management processes, the Shire can adapt to evolving circumstances, emerging threats, and changing stakeholder expectations. This ensures that risk management practices remain relevant and effective in mitigating potential risks and seizing opportunities. The Shire will undertake regulatory review on an annual basis that will provide a snapshot and gap analysis to what needs to be improved. Risk management continually improves through learning and experience.

Integration: of risk management into organizational processes is essential for embedding risk-aware decision-making throughout the Shire’s operations. By integrating risk management practices into strategic planning, budgeting, project management, and other core functions, the Shire can proactively identify and address risks at every level of the organisation, fostering a culture of risk-awareness and resilience. into organisational processes.

Risk management is not a stand-alone activity that is separate from other activities and processes. It is in every document that is written, and every policy, business paper prepared by Shire Officers for the Council;

and strategies and plans developed by the Shire. It is a demonstrable part of the Council's Plan and through its processes it is a factor that must be considered.

A structured and comprehensive: approach to risk management enables the Shire of Toodyay to systematically identify, analyse, evaluate, and treat risks across its diverse range of activities and functions. By adopting a structured methodology, such as the ISO 31000 framework, the Shire can ensure consistency and transparency in its risk management practices, enhancing accountability and facilitating effective communication both internally and with external stakeholders.

It is an expectation from the Shire's Elected Members, Audit and Risk Committee Membership, and Executive Management that the approach to risk management will deliver consistent, comparable and reliable results which can then be monitored and managed. This is evident with the use of standard templates and reporting mechanisms.

Customisation: of risk management approaches to suit the specific needs, priorities, and risk appetite of the Shire of Toodyay is essential for ensuring relevance and effectiveness. Rather than adopting a one-size-fits-all approach, the Shire must tailor its risk management practices to the unique characteristics of its operating environment, geographical location, organisational structure, and stakeholder requirements, thereby maximizing the value and impact of its risk management efforts. This means the risk management approaches will be proportionate to the organisations external and internal context related to its strategic objectives.

Inclusivity: is a key principle of risk management within the Shire of Toodyay, emphasizing the importance of engaging stakeholders from across the organisation and the wider community in the risk management process. By involving employees, elected members, community members, residents, businesses, and other relevant parties in risk identification, assessment, and decision-making, the Shire can draw upon a diverse range of perspectives and expertise to develop robust risk management strategies that reflect the needs and priorities of all stakeholders. Appropriate and timely involvement of stakeholders enables their knowledge, views and perceptions to be considered. This results in improved awareness and informed risk management.

The Executive Management will discuss risks regularly and either accept them as a necessary part of conducting business or actively manage them to prevent or reduce the severity of disruptions or impacts to objectives. Appropriate and timely involvement of stakeholders ensures that risk management remains relevant and allows stakeholders to be properly represented to have their views considered.

Dynamic: risk management involves recognizing that risks are constantly evolving and adapting to changes in the internal and external environment. By adopting a dynamic approach to risk management, the Shire of Toodyay can respond quickly and effectively to new threats, opportunities, and challenges as they arise, minimizing potential impacts and maximizing resilience. Risk management anticipates, detects, acknowledges, and responds to risks that emerge, change or disappear as the organisation's external and internal context changes.

Utilising the Best available information: is crucial for informed decision-making and risk management within the Shire of Toodyay. By gathering, analysing, and leveraging relevant data, insights, and expertise from both internal and external sources, the Shire can make more accurate assessments of risks and their potential impacts, enabling more effective risk treatment and resource allocation. The inputs to risk management are based on both historical and current information, as well as on present and future expectations. Risk management considers any limitations and uncertainties associated with information and expectations. Information should be timely, clear and available to relevant stakeholders.

Acknowledging and addressing and Human and Cultural factors: is essential for fostering a positive risk management culture within the Shire of Toodyay. By promoting open communication, trust, accountability, and learning from past experiences, the Shire can empower its employees to actively engage in risk management activities, take ownership of risk outcomes, and contribute to a safer, more resilient organisation. Human behaviour significantly influences all aspects of risk management, at all levels.

Risk Management Policy

The Shire of Toodyay ("the Shire") has a Risk Management Policy that documents the Shire's commitment to the principles, framework and process of managing risk as outlined in the AS/NZS ISO 31000:2018 Risk Management Guidelines. It aims to ensure that the Shire transparently meets its performance and conformance requirements in an accurate and timely manner.

The goal of the policy is to achieve best practice in the management of all risks that may affect the Shire, its customers, people, assets, functions, goals or objectives, strategies, operations or members of the public.

Risk Management will form part of the Strategic, Operational, Project and Line Management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.

The Shire's Executive Management Group will determine and communicate the Risk Management Policy, Objectives and Procedures, as well as direct and monitor implementation, practice and performance.

Every worker and elected member within the Shire is recognised as having a role in risk management.

Consultants may be retained at times to advise and assist in the risk management process or management of specific risks or categories of risk.

Definitions (from AS/NZS ISO 31000:2018)

Risk: Effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected. It can be positive, negative or both; and can address, create or result in opportunities and threats.

Note 2: Objectives can have different aspects and categories such as financial, health and safety and environmental objectives; and can be applied at different levels such as strategic, organisation-wide, project, product or process.

Risk Management: Coordinated activities to direct and control an organisation with regard to risk.

Risk Management Process: Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

Stakeholder: a person or organisation that can affect, be affected by, or perceive themselves to be affected by a decision or activity.

Risk source: an element which alone or in combination has the potential to give rise to risk.

Event: an occurrence or change of a particular set of circumstances

Consequences: outcome of an event affecting objectives.

Likelihood: chance of something happening

Control: measure that maintains and/or modifies risk

Risk Management Objectives

Implementing Risk Management Objectives is crucial for the Shire to effectively identify, assess and mitigate risks across its operations. These objectives are aligned with the Shire's Council Plan and the

Shire's purpose which is that the Shire exists to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

Enhance Community Safety and Well-being: One of the primary objectives for risk management within the Shire is to prioritize the safety and well-being of its residents and visitors. This objective involves identifying and mitigating risks associated with public infrastructure, facilities, events, and services to minimize the likelihood and impact of accidents, injuries, or other adverse events.

Protect Public Assets and Infrastructure: The Shire of Toodyay holds significant assets and infrastructure critical for delivering essential services and supporting community activities. Therefore, a key risk management objective is to safeguard these assets from threats such as natural disasters, vandalism, theft, or deterioration. This involves implementing preventive measures, maintenance programs, and contingency plans to ensure the resilience and longevity of public assets.

Ensure Financial Sustainability and Accountability: Financial risk management is essential for maintaining the Shire's fiscal stability and accountability to its stakeholders. Objectives in this area may include identifying and mitigating risks related to budgetary constraints, revenue fluctuations, investment decisions, procurement processes, and compliance with regulatory requirements. By managing financial risks effectively, the Shire can optimize resource allocation and uphold its commitment to transparent and responsible financial management.

Promote Environmental Sustainability: As stewards of the natural environment, the Shire of Toodyay has a responsibility to mitigate risks that may impact local ecosystems, biodiversity, and environmental quality. This objective entails identifying and managing risks associated with land use planning, waste management, pollution control, climate change adaptation, and ecological conservation initiatives. By integrating environmental considerations into decision-making processes, the Shire can minimize its environmental footprint and contribute to sustainable development goals.

Strengthen Governance and Compliance: Effective governance and regulatory compliance are essential for maintaining public trust, integrity, and legal legitimacy within the Shire of Toodyay. Risk management objectives in this area may include ensuring adherence to relevant legislation, policies, and standards, as well as addressing risks related to conflicts of interest, ethical misconduct, data privacy, and information security. By fostering a culture of accountability and transparency, the Shire can mitigate reputational risks and demonstrate its commitment to good governance practices.

These risk management objectives provide a strategic framework for the Shire of Toodyay to proactively identify, prioritize, and address risks that may impact its operations, stakeholders, and broader community. By aligning risk management efforts with organizational goals and values, the Shire can enhance its resilience, sustainability, and ability to effectively navigate uncertainty in an ever-changing environment.

Risk Appetite

Establishing a clear and well-defined risk appetite is essential for guiding decision-making processes, allocating resources, and prioritising risk management efforts.

The Council Plan was referred to in the development of the Shire's risk appetite which outlines the Shire's tolerance for uncertainty. Risk assessment and acceptance criteria play a critical role in defining the Shire's risk appetite and enabling consistent and informed decision making. These criteria provide guidelines for evaluating risks based on their likelihood, potential impact, and alignment with organisational objectives. By establishing clear assessment criteria, the Shire can systematically identify, prioritise, and manage risk in a structured manner, ensuring that resources are allocated effectively and risk treatment measures are proportionate to the level of risk.

In addition to operational requirements such as projects or external stakeholder demands, the Shire may encounter situations where alternative risk assessment criteria are proposed. However, it's imperative that these criteria remain within the organisation's established risk appetite and are duly noted in the assessment of individual risks. Any deviations from the standard criteria must be approved by a member

of the Executive Management Group to ensure consistency and alignment with the Shire's overall risk management framework.

By integrating risk appetite considerations into decision-making processes and risk management practices, the Shire of Toodyay can enhance its resilience, agility, and ability to navigate uncertainty effectively. A well-defined risk appetite framework enables the Shire to strike a balance between embracing opportunities for innovation and growth while mitigating potential threats to its mission, reputation, and sustainability. Ultimately, a proactive approach to risk appetite management empowers the Shire to achieve its objectives with confidence and integrity, even in the face of evolving challenges and uncertainties.

The Shire's has defined its risk appetite through the development of the Shire's Risk Assessment and Acceptance Criteria (Refer to Appendix A, B and C). The Risk Management Policy makes reference to these tables and is subject to ongoing review in conjunction with the RMF.

Roles, Responsibilities & Accountabilities

Chief Executive Officer

The CEO is responsible for the distribution of roles, responsibilities and accountabilities.

Council

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

Audit and Risk Committee (refer to r.16 of the *Local Government (Audit) Regulations 1996*)

- Guide and assist Council in ensuring effective corporate governance.
- Independent, objective and autonomous in deliberations.
- Recommendations to Council on the appointment of External Auditors (refer to s.7.3(1) of the *Local Government Act 1995*).
- To support the Auditor of the local government in matters related to External Audits.

CEO / Executive Management Group

- Undertake internal Audits as required by Local Government (Audit) regulations.
- Liaise with Council regarding risk acceptance requirements.
- Approve and review the relevance and effectiveness of the Risk Management Framework.
- Promote the coherent integration of a risk management culture.
- Analyse and discuss emerging risks, issues and trends.
- Document decisions and actions arising from risk issues.
- Own and manage the Risk Profiles at Shire Level.

Risk Framework Owner

- Oversee and facilitate the Risk Management Framework.
- Promote risk management within operational areas.

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Risk Management Framework



- Support reporting requirements for risk matters.
- Monitor KPI's to detect risk.

Managers / Teams

- Promote the culture of risk management in work areas.
- Own, manage and report on specific risk issues as required.
- Assist in the risk and control management process, as needed.
- Highlight any emerging risks or issues accordingly.
- Incorporate 'risk management' into management meetings, including the following items on the agenda:
 - New or emerging risks.
 - Examine existing risks.
 - Adequacy of control.
 - Outstanding questions and actions.

Monitor & Review

The Shire will implement and integrate a monitoring and review process to report on the achievement of risk management objectives, management of individual risks, and the ongoing identification of issues and trends.

This framework will be reviewed by the Shire's Executive Management Group and will be formally reviewed by Council every two years.

Signed: Date: ____/____/_____

Suzie Haslehurst, Chief Executive Officer

Risk Management Procedures

Governance

Appropriate governance of risk management within the Shire of Toodyay (the "Shire") provides:

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

Framework Review

The RMF is to be reviewed every two years to ensure it is relevant and effective.

Operating Model

The Shire has adopted a comprehensive "Three Lines of Defence" model to address and mitigate risks effectively. This model ensures clear roles, decision-making responsibilities and accountabilities are established, fostering effective governance and assurance across the organisation. By adhering to this model within approved frameworks and risk appetite, the Shire, Council, Management and community can have confidence that risks are managed effectively to support the achievement of strategic, corporate & operational objectives.

By integrating the following elements into the operating model, the Shire can effectively address and mitigate risks across all levels of the organisation while promoting a culture of risk awareness, accountability, and continuous improvement. This comprehensive approach ensures that risks are managed proactively and transparently, ultimately safeguarding the Shire's interests and supporting the achievement of its strategic objectives.

First Line of Defence

The **operational** areas of the Shire constitute the **first line of defence**. Their responsibilities include:

- Establishing and implementing appropriate processes and controls for risk management, aligned with established procedures and guidelines.
- Conducting thorough risk assessments and analysis to support informed decision-making.
- Preparing risk acceptance proposals where necessary, based on the assessment of residual risk levels.
- Maintaining primary accountability for the ongoing management of risks within their scope and control environment.

Risk management is everyone's responsibility. The first line of defence is achievable through:

Improving Induction Processes:

To enhance risk awareness and understanding among Workers, the Shire will incorporate risk management training into its induction processes for new employees. This training will cover the principles of risk management, the roles and responsibilities of each line of defence, and the procedures for identifying, assessing, and managing risks within their respective areas.

Communication and Consultation:

Regular communication channels will be established to facilitate collaboration and consultation among the three lines of defence. This includes periodic meetings, reporting mechanisms, and feedback loops to ensure alignment and coordination in risk management efforts.

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Risk Management Framework

Risk Assessment, Identification, Analysis, and Evaluation:

The Shire will employ best practices in risk assessment methodologies contained within the RMF to identify, analyse, and evaluate risks across all operational areas. This will involve leveraging both quantitative and qualitative techniques to assess the likelihood and impact of risks and prioritise them based on their significance to organisational objectives.

Formulating Risk Treatments:

Once risks are identified and evaluated, appropriate risk treatment strategies will be developed to mitigate, transfer, or accept risks based on their level of significance and alignment with the Shire's risk appetite. These strategies will be documented, communicated, and implemented effectively across the organisation.

Second Line of Defence

The Shire's RMF owner, supported by the Executive Management Group, and in collaboration and liaison with the LGIS Risk Management Coordinator, serves as the primary second line of defence. Responsibilities include:

- Owning and managing the risk management framework, including the development and implementation of governance procedures.
- Providing necessary tools, resources, and training to support the risk management processes of the first line of defence.
- Conducting independent oversight of risk issues and monitoring emerging risks.
- Coordinating risk reporting to the CEO, the Executive Management Group, the Middle Management Group and the Audit and Risk Committee.

This 2nd line of defence is achievable through:

Monitoring and Review:

Continuous monitoring and review mechanisms will be established to track the effectiveness of risk treatments and control measures (i.e. a Dashboard). This includes regular performance monitoring, key risk indicator tracking, and periodic reassessment of risks to ensure that they remain within acceptable tolerances.

Recording and Reporting:

Accurate and transparent recording and reporting mechanisms will be implemented to document all risk management activities, including risk assessments, treatment plans, and monitoring activities. Regular reporting will be provided to relevant stakeholders, including the CEO, Executive Management Group, Audit and Risk Committee, and Council, to provide visibility into the organisation's risk profile and mitigation efforts.

Third Line of Defence

Internal self-audits and external audits form the third line of defence, providing assurance on the effectiveness of business operations and oversight frameworks.

Internal Audit: Appointed by the CEO, internal audit reports on the adequacy and effectiveness of internal control processes and procedures.

The scope of internal audit activities is determined by the CEO in consultation with the Audit and Risk Committee.

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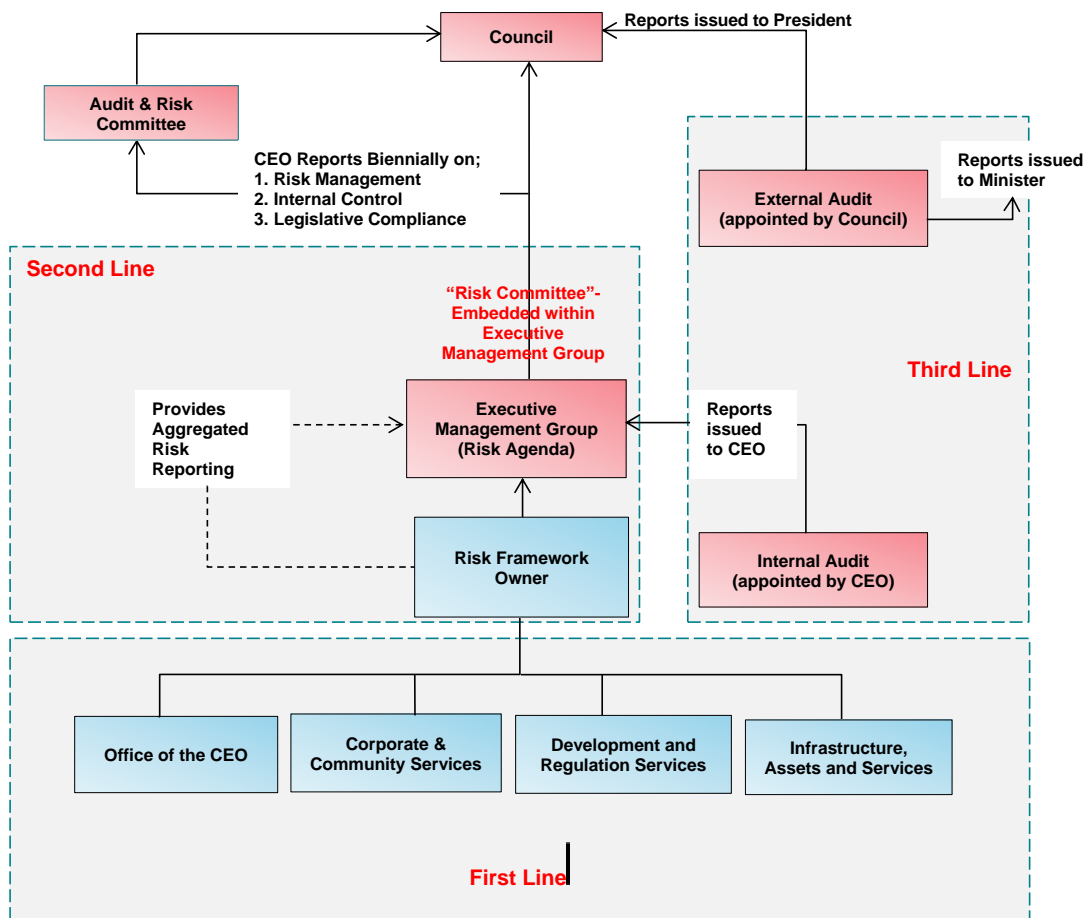
Risk Management Framework

External Audit: Appointed by Council on the recommendation of the Audit and Risk Committee, external audit provides independent assurance on the annual financial statements.

External audit reports directly to the President and CEO on financial matters.

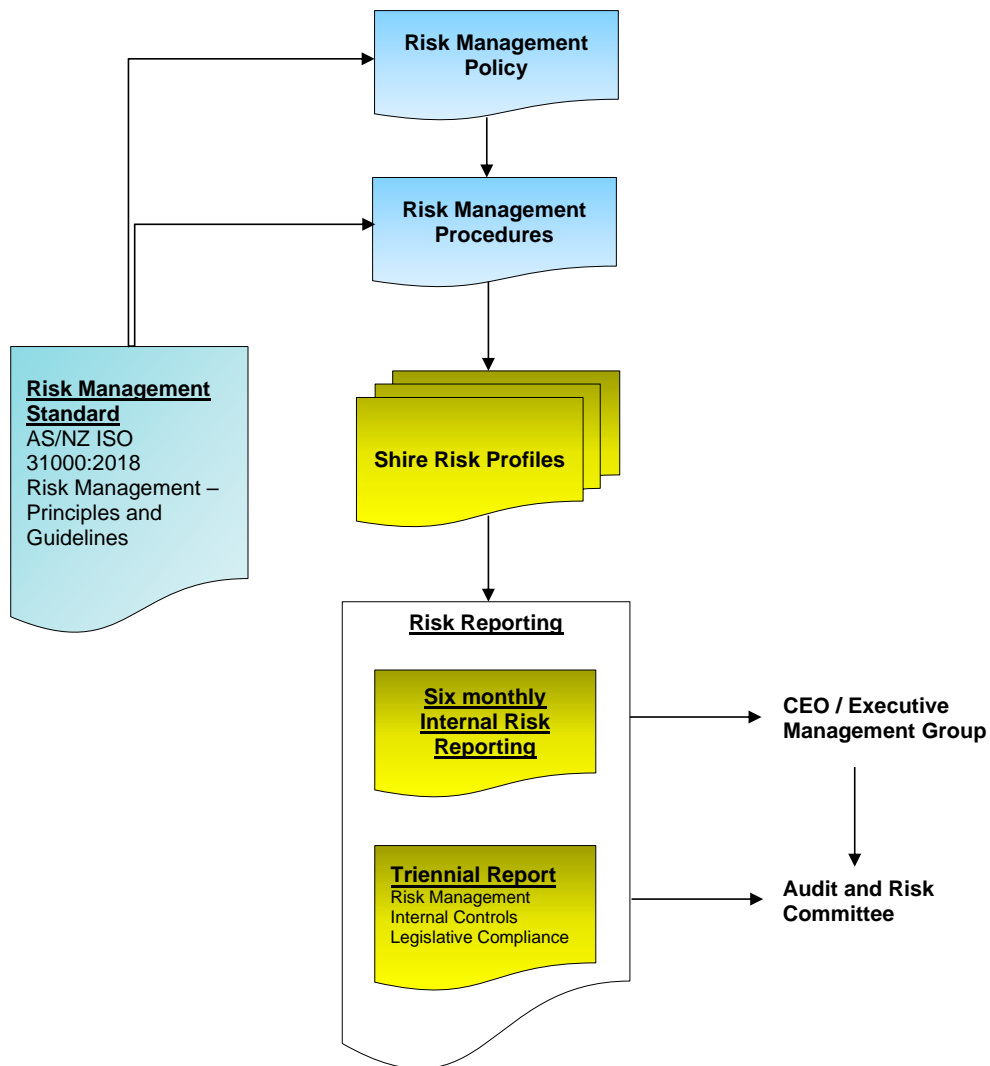
Governance Structure

The following diagram describes the current operational structure for risk management within the Shire.



Document Structure (Framework)

The following diagram illustrates the relationship between the risk management policy, procedures and supporting documents and reports.



Risk & Control Management

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

Each Manager, in collaboration with the risk framework owner is responsible for ensuring that risk profiles:

- Reflect the significant risk landscape of the Shire.
- Are reviewed at least every six months, or sooner in the event of restructuring or significant change in the risk and control environment.
- Are maintained in standard format.

This process is supported by the use of data capture, workshops and ongoing business engagement.

Risk & Control Assessment

To ensure alignment with AS/NZ ISO 31000:2018 Risk Management, the following approach should be taken from a risk assessment and controls perspective:

A: Establishing the Context

The first step in the risk management process is to understand the context within which the risks are to be assessed and what is being assessed, this forms two elements:

(a) Organisational Context

The Shire's Risk Management Procedures provide the basic information and guidance regarding the organisational context to conduct a risk assessment; this includes Risk Assessment and Acceptance Criteria (Appendix A) and any other tolerance tables as developed. In addition, existing Risk Themes are to be utilised (Appendix C) where possible to assist in the categorisation of related risks.

Any changes or additions to the Risk Themes must be approved by the Governance Officer and CEO.

All risk assessments are to utilise these documents to allow consistent and comparable risk information to be developed and considered within planning and decision making processes.

(b) Specific Risk Assessment Context

To direct the identification of risks, the specific risk assessment context is to be determined prior to and used within the risk assessment process. For risk assessment purposes the Shire has been divided into three levels of risk assessment context as follows:

1. Strategic Context

This constitutes the Shire's external environment and high-level direction. Inputs to establishing the strategic risk assessment environment may include;

- Organisation's Vision
- Stakeholder Analysis
- Environment Scan / SWOT Analysis
- Existing Strategies / Objectives / Goals

2. Operational Context

The Shire's day to day activities, functions, infrastructure and services. Prior to identifying operational risks, the operational area should identify its Key Activities i.e.

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Risk Management Framework

what is trying to be achieved. Note: these may already be documented in business plans, budgets etc.

3. Project Context

Project Risk has two main components:

- **Direct** refers to the risks that may arise as a result of project activity (i.e. impacting on current or future process, resources or IT systems) which may prevent the Shire from meeting its objectives
- **Indirect** refers to the risks which threaten the delivery of project outcomes.

In addition to understanding what is to be assessed, it is also important to understand who are the key stakeholders or areas of expertise that may need to be included within the risk assessment.

B: Risk Identification

Using the specific risk assessment context as the foundation, and in conjunction with relevant stakeholders, answer the following questions, capture and review the information within each Risk Profile.

- What can go wrong? / What are areas of uncertainty? (Risk Description)
- How could this risk eventuate? (Potential Causes)
- What are the current measurable activities that mitigate this risk from eventuating? (Controls)
- What are the potential consequential outcomes of the risk eventuating? (Consequences)

C: Risk Analysis

To analyse the risks, the Shire's Risk Assessment and Acceptance Criteria (Appendix A) is applied:

- Based on the documented controls, analyse the risk in terms of Existing Control Ratings
- Determine relevant consequence categories and rate how bad it could be if the risk eventuated with existing controls in place (Consequence)
- Determine how likely it is that the risk will eventuate to the determined level of consequence with existing controls in place (Likelihood)
- By combining the measures of consequence and likelihood, determine the risk rating (Level of Risk)

D: Risk Evaluation

The Shire is to verify the risk analysis and make a risk acceptance decision based on:

- Controls Assurance (i.e. are the existing controls in use, effective, documented, up to date and relevant)
- Existing Control Rating
- Level of Risk
- Risk Acceptance Criteria (Appendix A)
- Risk versus Reward / Opportunity

The risk acceptance decision needs to be documented and acceptable risks are then subject to the monitor and review process. Note: Individual Risks or Issues may need to be escalated due to urgency, level of risk or systemic nature.

E: Risk Treatment

For unacceptable risks, determine treatment options that may improve existing controls and/or reduce consequence / likelihood to an acceptable level.

Risk treatments may involve actions such as avoiding, sharing, transferring or reducing risk with the selection and implementation of treatment to be based on;

- Cost versus benefit
- Ease of implementation
- Alignment with organisational values / objectives

Once a treatment has been fully implemented, the Governance Officer is to review the risk information and acceptance decision with the treatment now noted as a control and acceptable risks then subject to the process of monitoring and review (See Risk Acceptance section).

F: Monitoring & Review

The Shire is to review all Risk Profiles at least on a six-monthly basis or if triggered by one of the following;

- Changes to context,
- A treatment is implemented,
- An incident occurs or due to audit/regulator findings.

The Risk Framework Owner (RFO) is to monitor the status of risk treatment implementation and report on, if required.

The CEO & Executive Management Group will monitor significant risks and treatment implementation as part of their normal agenda item on a quarterly basis with specific attention given to risks that meet any of the following criteria:

- Risks with a Level of Risk of High or Extreme
- Risks with Inadequate Existing Control Rating
- Risks with Consequence Rating of Extreme
- Risks with Likelihood Rating of Almost Certain

The design and focus of the Risk Summary report will be determined from time to time on the direction of the CEO & Executive Management Group. They will also monitor the effectiveness of the Risk Management Framework ensuring it is practical and appropriate to the Shire.

G: Communication & Consultation

Throughout the risk management process, stakeholders will be identified, and where relevant, be involved in or informed of outputs from the risk management process. Council, through the Audit and Risk Committee will be provided with six-monthly update reports.

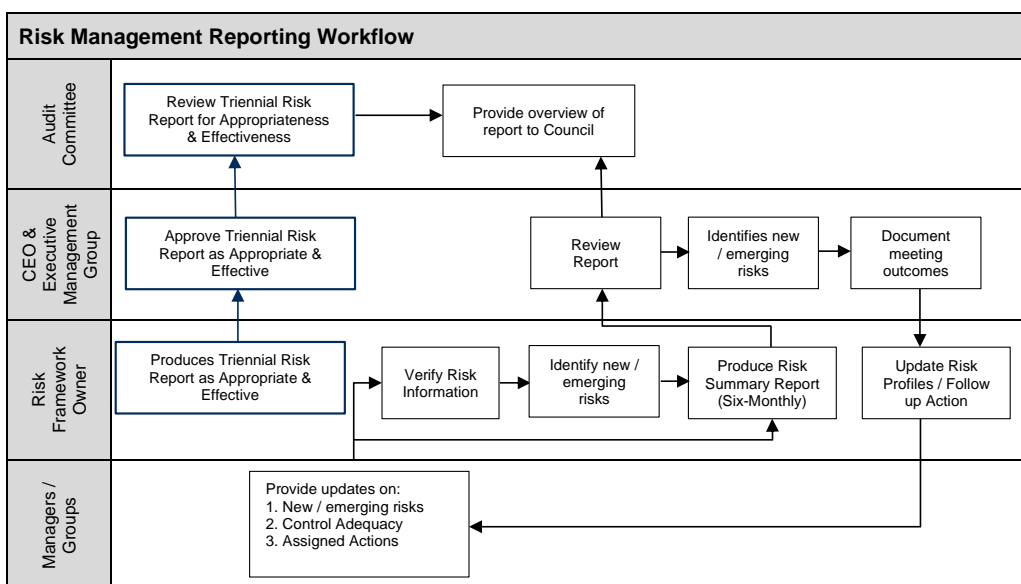
Risk management awareness and training will be provided to staff as part of their WHS Program.

Risk management will be included within the employee induction process to ensure new employees are introduced to the Shire's risk management culture.

Reporting Requirements

Coverage & Frequency

The following diagram provides a high level view of the ongoing reporting process for Risk Management.



Each Work Area is responsible for ensuring:

- They continually provide updates in relation to new and emerging risks, control effectiveness and indicator performance to the RMF Owner.
- Work through assigned actions and provide relevant updates to the RMF Owner.
- Risks / Issues reported to the CEO and Executive Management Group are reflective of the current risk and control environment.

The RMF Owner is responsible for:

- Ensuring Shire Risk Profiles are formally reviewed and updated, at least on a six monthly basis or when there has been a material restructure, change in risk ownership or change in the external environment.
- Producing a six-monthly Risk Report for the CEO and Executive Management Group which contains an overview Risk Summary for the Shire.
- Maintaining the Shire’s Compliance Calendar and reporting to the Audit and Risk Committee on an annual basis.
- Annual Compliance Audit Return completion and lodgement.

Indicators

Indicators should be used to monitor and validate risks and controls. The following describes the process of creating and reporting Indicators:

Identification

The following represent minimum standards when identifying risks and appropriate Indicator controls:

- The description of the risk and the occasional factors are fully understood
- The Indicator is fully relevant to the risk or control
- Predictive Indicators are adopted wherever possible
- The indicators provide adequate coverage on monitoring risks and controls

Assess Data Quality and Integrity

In all cases, an assessment of data quality and integrity must be carried out to ensure that the Indicator data is relevant to the risk or Control.

Where possible, the source of the data (data owner) should be independent to the risk owner. Overlapping Indicators can be used to provide a level of assurance on data integrity.

If the data or source changes during the life of the Indicator, the data is required to be revalidated to ensure reporting of the Indicator against a consistent baseline.

Benchmarks

Benchmarks are established based on the Shire's Risk Appetite. They can be set and agreed at three levels:

- Red – appetite for external risk; the Indicator must be escalated to the CEO and Executive Management Group where appropriate management actions should be defined and implemented to bring the measurement back within appetite.
- Amber/Orange – the Indicator must be closely monitored and relevant actions defined and implemented to bring the measurement back within the green tolerance.
- Green – within the limits of appetite; no action necessary.

Monitor & Review

All active Indicators are updated according to their frequency specified in the data source.

When tracking and reviewing Indicators, the overall trend should be considered over a longer period of time than individual data movements. The trend of Indicators is specifically used as input to the assessment of risks and controls.

Risk Acceptance

Day-to-day operational management decisions are generally managed within the delegated authority of the Shire.

Acceptance of risks *outside* the appetite framework is a decision by management to accept, within levels of authority, significant risks that will remain outside the appetite framework (refer Appendix A – Risk Assessment & Acceptance Criteria) for an extended period (usually 3 months or more).

The following process is designed to provide a framework for identified risks *outside* of the appetite framework.

The 'Risk Acceptance' must be in writing, signed by the relevant Manager and cover:

- A description of the risk.
- A risk assessment (e.g. Impact consequence, materiality, likelihood, working assumptions etc)
- Details of any mitigating action plans or treatment options in place
- An estimate of the planned remediation date.

Reasonable steps must be taken to mitigate the risk. Lack of budget to address significant risk outside of appetite is not in itself sufficient justification for accepting risk.

Accepted risks should be continually reviewed through a standard operational reporting structure (i.e. Executive Management Group)

Annual Controls Assurance Plan

The 10 year assurance cycles plan is a monitoring schedule prepared by the Executive Management Group that defines the monitoring assurance activities to be conducted over the next 12 months. It is submitted annually to the Audit and Risk Committee for review.

This plan must take into account the following elements:

- Coverage of all risk classes (Strategic, Operational, Project)
- Existing control adequacy ratings across the Shire's Risk Profiles.
- Consider control coverage across a range of risk themes (where commonality exists).
- Creating profiles around materials controls to facilitate design and operational effectiveness reviews.
- Taking into account significant incidents.
- Nature of operations
- Additional or existing 2nd line assurance information or reviews (e.g. HR, Financial Services, IT)
- Frequency of checks and inspections carried out
- Review and development of Indicators
- Timetable for assurance activities
- Reporting requirements

Whilst this document and subsequent actions are owned by the CEO, input and consultation will be sought from individual Work Areas.



Appendix A – Risk Assessment and Acceptance Criteria

Shire of Toodyay - Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Near miss or First aid injuries	Less than \$10,000	No material service interruption – backlog cleared < 6 hours	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential damage.	Contained, reversible impact managed by on site response
Minor (2)	Medical type injuries	\$10,001 - \$20,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate (3)	Lost time injury <30 Days	\$20,001 - \$200,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies
Major (4)	Long-term disability / multiple injuries >30 Days	\$200,001 - \$500,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic (5)	Fatality, permanent disability	More than \$500,000	Indeterminate prolonged interruption of services – non-performance greater than > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact

Shire of Toodyay Measures of Likelihood			
Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year
4	Likely	The event will probably occur in most circumstances	At least once per year
3	Possible	The event should occur at some time	At least once in 3 years
2	Unlikely	The event could occur at some time	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances	Less than once in 15 years

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

Shire of Toodyay Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW (1-4)	Acceptable	Risk acceptable with adequate controls, managed by routine procedures, training and subject to annual monitoring	Operational Manager
MODERATE (5-9)	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring. Planned action is required.	Operational Manager
HIGH (10-16)	Urgent Attention Required	Risk acceptable with excellent controls, managed by CEO and Executive Management Group and also subject to monthly monitoring. Prioritised action is required.	Executive Managers / CEO
EXTREME (20-25)	Unacceptable	Immediate corrective action is required. The risk is only acceptable with excellent controls and all treatment plans to be developed, explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council
Shire of Toodyay Existing Controls Ratings			
Rating	Foreseeable	Description	
Effective	There is little scope for improvement	Processes (Controls) operating as intended and / or aligned to Policies & Procedures; are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested. Measures are in place for continual improvement to be undertaken where required	
Adequate	There is some scope for improvement.	Whilst some inadequacies have been identified; Processes (Controls) are in place, are being addressed / complied with and are subject to periodic review and testing. Measures are in place for continual improvement to be undertaken where required	
Inadequate	A need for corrective and / or improvement actions exist.	Processes (Controls) not operating as intended, do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time. Workers responsible for actioning must act immediately to address any inadequacies, and to rectify any issue that brings about non-compliance risks to the organisation.	

Risk Management Framework

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Appendix B – Risk Profile Template

Risk Assessment and Acceptance Criteria

Name: _____ Date: _____

Risk Theme Definition *(What could go right / wrong?)*

Potential causes include *(List potential causes)*

Controls *(What we have in place to prevent it going wrong)*

Controls	Type	Date	Shire Rating
_____	Detective	_____	_____
_____	Preventative	_____	_____
_____	Recovery	_____	_____

Overall Control Ratings _____

Consequences *(What are possible consequences?)*

Category of consequences	Risk Rating	Shire Rating
_____	Consequence _____	_____
_____	Likelihood _____	_____

Overall Risk Ratings _____

Indicators *(These would 'indicate' to us that something has gone right / wrong)*

List of Indicators	Type	Benchmark
_____	_____	_____
_____	_____	_____

Comments *Rationale for all above ratings*

List Current Issues / Actions / Treatments	Due Date	Responsibility
_____	_____	_____
_____	_____	_____

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Appendix C – Risk Theme Definitions

1. Asset Sustainability practices

This risk theme focuses on risks associated with the maintenance, upkeep, and sustainability of the Shire's physical assets, including infrastructure, facilities and equipment. Risks may include the following:

- Failure or reduction in service of infrastructure assets, facilities, plant, equipment or machinery. These include the fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated lifecycle from procurement to maintenance and final disposal. Areas included in the scope are;
 - Inadequate design (not fit for purpose)
 - Inefficient use (down time)
 - Results do not meet expectations
 - Inadequate maintenance practices/activities.
 - Inadequate financial management, depreciation, obsolescence, planning, and insufficient funding for asset renewal and replacement.
- It does not include issues related to improper use of plant, equipment or machinery. Refer to Misconduct.

2. Business Continuity

This theme encompasses risks related to the Shire's ability to maintain essential services, operations, and functions in the event of disruptive events or emergencies, such as natural disasters, pandemics, or technological failures. Risks may include:

- Failure to adequately prepare and respond to events that disrupt the local community and / or the Shire's normal business activities. The event may result in damage to buildings, properties, facilities, plant & equipment (all assets). This could be a natural disaster, a weather event, or an act committed by an external party (including vandalism). This also includes;
 - Absence (or inadequacy) of emergency response or preparedness / business continuity plans.
 - Reliance on vulnerable supply chains and insufficient back-up systems or contingency plans (i.e. the business continuity plan).
 - Lack of training of specific individuals or availability of appropriate emergency response.
 - Failure in command and control functions resulting from an incorrect initial assessment or inadvertent awareness of the incident.
 - Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc
- This does not include disruptions due to failures related to IT Systems or infrastructure - see "Failure of IT & communication systems and infrastructure".

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3. Failure to fulfil Compliance requirements

This theme addresses risks arising from the Shire's failure to meet legal, regulatory, or contractual obligations, including compliance with relevant laws, standards, policies, and procedures. Risks may include:

- Failures to properly identify, interpret, evaluate, respond and communicate laws and regulations due to an inadequate compliance framework. This could result in fines, penalties, Legal disputes (litigation), reputational damage, or increased scrutiny from regulators or agencies. This includes, new or proposed regulatory and legislative changes, in addition to the inability to keep legal documentation (internal & public domain) up to date to reflect the changes. This also includes loss of public trust or funding.
- This does not include Work, Health and Safety Act. See "Inadequate safety and security practices") or any Employment Practices based legislation (refer "Ineffective Employment practices)
- It does include the Local Government Act, Health Act, Building Act, Privacy Act and all other legislative based obligations for Local Government.

4. Document Management Processes

This theme focuses on risks associated with the Shire's document management practices including data security, integrity, accessibility, and compliance with records management requirements. Risks may include:

- Data breaches, loss of confidential information, unauthorised access or disclosure, and inadequate documentation of decision-making processes (i.e. failure to adequately capture, store, archive, retrieve, provide and / or dispose documentation. This includes:
 - Contact lists.
 - Procedural documents.
 - 'Application' proposals/documents.
 - Contracts.
 - Forms, applications or other documents.

5. Employment practices

This theme encompasses risks related to the Shire's management of human resources including recruitment, engagement, retention, performance management and employee relations. Risks may include:

- Inability to effectively manage and lead human resources (full/part time, casuals, temporary and voluntary). This includes not having an effective Human Resources Framework, not having suitably qualified or experienced people in the right roles or not having sufficient staff to achieve objectives. Other areas of this risk theme to consider are:
 - Violation of personnel regulations (excluding WHS).
 - Discrimination, Harassment & Bullying in the workplace.
 - Poor employee wellbeing (causing stress).
 - Dependencies on key people without effective succession planning.
 - Induction issues.

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- Terminations (including any court matters).
 - Wrongful termination, skills shortages, Livesey disputes, Industrial activity.
 - Workplace Health and Safety issues.
- Care should be taken when considering insufficient staffing as the underlying problem could be process inefficiencies.

6. Engagement practices

This theme focuses on risks associated with the Shire's interactions and communication with:

- stakeholders, including residents, community groups, businesses, and government agencies.
- the media, including press releases, interviews, social media engagement, and crisis communication.
- and collaboration and partnerships with private sector companies, contractors, consultants, and service providers.

Risks may include the following:

- misalignment of stakeholder expectations, inadequate communication strategies, stakeholder opposition or resistance, and reputational damage due to perceived lack of transparency or responsiveness.
- negative media coverage, misinterpretation of information, reputational damage, and loss of public trust or confidence.
- conflicts of interest, non-performance, cost overruns, contractual disputes, and reputational risks arising from association with unethical or controversial practices.
- Inability to maintain effective working relationships with the Community (including local media), stakeholders, key private sector companies, government agencies and / or elected members. This invariably includes activities where communication, feedback and / or consultation is required and where it is in the best interests to do so. For example;
- Follow up on any access and inclusion issues.
 - Infrastructure Projects.
 - Participation in Regional or District Committees.
 - Local Planning initiatives, Shire planning processes, including land use planning, urban development, infrastructure planning and environmental planning
 - inadequate stakeholder engagement, regulatory non-compliance, failure to consider community needs or preferences, and delays or disruptions to planning projects.
 - Strategic Planning initiatives and the development and implementation of the Shire's strategic plans, including long-term goals, objectives, and priorities. Risks may include strategic misalignment, insufficient stakeholder buy-in or support, resource constraints, and failure to adapt to changing circumstances or emerging challenges.

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- This does not include cases where Community expectations have not been met for standard service provision such as Community Events, Library Services and / or Bus and Transport services.

7. Environment management.

This theme addresses risks associated with the Shire's impact on the natural environment, including pollution, habitat destruction, resource depletion, and climate change. Risks may include:

- regulatory non-compliance, environmental accidents, public opposition, and reputational damage.
- Inadequate prevention, identification, enforcement and management of environmental problems. The scope includes;
 - Lack of adequate planning and management of coastal erosion issues.
 - Failure to effectively identify and manage contaminated sites (including use of groundwater).
 - Waste facilities (landfill / transfer stations).
 - Weed control.
 - Ineffective management of water sources (reclaimed, potable)
 - Illegal dumping / Illegal clearing / Illegal land use.

8. Errors, Omissions, Delays

This theme focuses on risks arising from mistakes, oversights, or delays in the Shire's operations, processes, or service delivery; the consequences of which may include project delays, service disruptions, customer dissatisfaction, and financial losses. The risks of this theme may be:

- Errors, omissions or delays in operational activities resulting from unintentional errors or failure to follow due process. This includes cases of;
 - Human errors, incorrect or incomplete processing
 - Inaccurate recording, maintenance, testing and / or reconciliation of data.
 - Errors or inadequacies in model methodology, model design, calculation or implementation.
- This may result in incomplete or inaccurate information. Consequences include;
 - Inaccurate data used for management decision making and reporting.
 - Delays in customer service.
 - Inaccurate data provided to customers.
- This excludes process failures caused by inadequate / incomplete procedural documentation or – see “Document Management Processes.”

9. External theft & fraud (incl Cyber Crime)

This theme encompasses risks related to theft, fraud, or cyber-attacks targeting the Shire's assets, resources, or information systems. Risks may include:

- Theft of equipment or assets, data breaches, ransomware attacks, and reputational damage.
- Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, by any means (including electronic), for the purpose of;

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- Fraudulent transactions – benefit or gain by deception.
- Malicious Damage – hacking, deleting, disrupting, breaking or reducing the integrity or performance of systems
- Theft – theft of data, assets or information (no deception)
- Examples include:
 - Fraudulent Invoices
 - Cash or other valuables from 'Outstations'.

10. Management of Facilities / Venues / Events

This theme addresses risks associated with the management of public facilities, venues, and events, including safety, security, crowd management, and compliance with regulatory requirements. Risks may include:

- accidents, injuries, security breaches, overcrowding, and liability claims.
- Inability to effectively manage daily operations of facilities and / or sites. This includes;
 - Inadequate procedures in place to manage quality or availability.
 - Ineffective signage
 - Reservation problems
 - Financial interactions with tenants/users
 - Supervision/provision of peripheral services (e.g. cleaning / maintenance)

11. IT & Communications Systems and Infrastructure

This theme focuses on risks related to the Shire's information technology (IT) and communications systems and infrastructure, including cybersecurity, data privacy, network reliability, and technological obsolescence. Risks may include:

- Instability, performance degradation, or other failure of IT Systems, Infrastructure, Communications or Utilities resulting in the inability to continue business operations and provide services to the community. This may or may not result in the invocation of IT Disaster Recovery Plans. Examples include outages or disruptions caused by:
 - Hardware and/or Software
 - Computer Network
 - Failures of IT Suppliers
 - cyber-attacks, system failures, data breaches, and loss of connectivity.
- This also includes where poor governance leads to a breakdown in IT maintenance such as;
 - Configuration management
 - Performance Monitoring
 - IT Incident, problem and disaster recovery management processes
- This does not include new system implementations - see "Project / Change Management".

12. Misconduct

This theme encompasses risks related to unethical or improper behaviour by employees, contractors, or elected officials, including fraud, corruption, conflicts of interest, and misconduct allegations. Risks may include:

- legal liabilities, reputational damage, loss of public trust, and regulatory sanctions.
- Intentional activities beyond the authority granted to an employee, which circumvent approved policies, procedures or delegated authority. This would include cases of:
 - Relevant authorisations not obtained.
 - Distributing confidential information.
 - Accessing systems and / or applications without appropriate authorisation to do so.
 - Distorting data in reports.
 - Theft by an employee
 - Collusion between internal & external parties
- This does not include cases where it was not an intentional breach - refer to errors, omissions or delays, or inaccurate advice / information.

13. Project / change Management

This theme addresses risks associated with the planning, execution, and implementation of projects and organizational changes within the Shire. Risks may include:

- scope creep, budget overruns, schedule delays, stakeholder resistance, and failure to achieve desired outcomes.
- Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expense, time requirements or scope changes. This includes:
 - Inadequate change management framework to manage and monitor change activities.
 - Insufficient understanding of the impact of project change on the business.
 - Failures in transitioning projects to standard operations.
 - Failure to implement new systems
 - Failures of IT Project Suppliers/Contractors

14. Safety and Security practices

This Risk Theme focuses on risks related to the safety and security of employees, residents, visitors, and assets within the Shire's jurisdiction. Risks may include:

- accidents, injuries, crime, vandalism, terrorism, and natural disasters.
- Failure to comply with the Work Health and Safety Act 2020, associated regulations, and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations include:
 - Inadequate policies, frameworks, systems and structures to prevent injuries to visitors, staff, contractors and/or tenants.

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- Inadequate organisational emergency management (evacuation diagrams, drills, wardens etc).
- Inadequate safety protection measures in place for buildings, depots and other workplaces (vehicle, community etc).
- Public liability claims, due to negligence or personal injury.
- Employee liability claims due to negligence or personal injury.
- Inadequate or unsafe modifications to facilities, including plant & equipment.

15. Supplier / Contract Management

This theme addresses risks associated with the selection, engagement, and management of suppliers, contractors, and service providers by the Shire. Risks may include:

- Supply chain disruptions, contract disputes, non-performance, quality issues, and dependency on single-source suppliers.
- Inadequate management of vendors, contractors, IT providers or external Consultants engaged for core operations. This includes issues arising from the continued provision of services or failures in contract management and monitoring processes. This also includes:
 - Concentration problems
 - Supplier sustainability

By defining these Risk Theme Definitions, the Shire of Toodyay can systematically identify, assess, and prioritize risks across its various functions and activities, enabling more effective risk management and decision-making processes. Each Risk Theme Definition provides a focused lens through which specific risks can be analysed, addressed, and monitored, helping to enhance the Shire's resilience, sustainability, and ability to achieve its objectives while minimizing potential threats and vulnerabilities.



Risk Management

Introduction

The Shire is exposed to a broad range of risks which could adversely impact the achievement of strategic community objectives.

Objective

This policy is intended to commit to organisation-wide risk management principles, systems and processes that ensure consistent, efficient and effective assessment of risk in all planning, decision making and operational processes.

Scope

This Policy applies to all risk processes within the Shire and is subject to regular monitoring through the Audit and Risk Committee and Council. This policy applies to all activities undertaken by Members and Workers.

Definitions

Term	Definition
Act	<i>Local Government Act 1995.</i>
Audit & Risk Committee	Committee established under section 7.1A of the <i>Local Government Act 1995</i>
CEO	Chief Executive Officer
Council	The local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the <i>Local Government Act 1995</i> and under the <i>Shire's Standing Orders Local Law 2008</i> .
Executive Managers	The Managers defined as Senior Workers that Council resolved (Res. No. OCM026/03/22) to designate in accordance with section 5.37 of the <i>Local Government Act 1995</i> : <ul style="list-style-type: none"> • Manager Corporate and Community Services; • Manager Infrastructure and Assets; and • Manager Development and Regulation.
Members	In relation to a council or committee, a Council Member in the Act; Elected Member; or Councillor; or a member of the committee.
Regulations	Local Government (Administration) Regulations 1996.

Term	Definition
Risk	“the effect of uncertainty on objectives.” AS/NZS ISO 31000:2018. A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative, or a deviation from the expected. An objective may be financial, related to health and safety, or defined in other terms.
Risk Assessment	The process of applying risk management methodologies to assess the level of risk in a particular or general circumstance, activity or operation, or decision.
Risk Management	The application of coordinated activities to direct and control an organisation regarding risk.
Shire	the Shire of Toodyay.
Workers	Employees, contractors, and volunteers as per the <i>Work Health and Safety Act 2020</i> (WHS) legislation.

Policy Statement


This policy intends to create an environment where Council, Executive Managers, and Workers accept direct responsibility for risk management, through development, implementation of and maintaining effective risk management practices. Risk management is the responsibility of everyone and will be treated as an integral part of the Shire’s culture, policies and procedures.

This policy aims to develop and maintain an organisational culture which shows confidence in the use of risk assessment and management tools in:

- the effective and efficient delivery of agreed levels of service;
- maintaining financial sustainability;
- developing and maintaining an effective and positive relationship between Council and the community;
- enabling the Council in partnership with the community, to make decisions for the community’s future with a high level of confidence that key risks have been taken into account and where relevant, are being, or have been, mitigated;
- to ensure that appropriate risk assessment and management provisions are in place in order to satisfy statutory requirements and identified risks mitigated.

Principles

The Shire considers risk management to be an essential management function in its operations. The Shire is committed to the principles, framework and process of managing risk as outlined in AS/NZS ISO 31000:2018.



The Shire will manage risks continuously using a process involving the identification, analysis, evaluation, treatment, monitoring and review of risks. It will be applied to decision making through all levels of the organisation in relation to planning or executing any function, service or activity.

The Shire will consider the following key principles for effective risk management:

- (a) Integrated - Risk management is an integral part of all organisational activities and will be considered in alignment with the Shire's strategic objectives.
- (b) Structured and comprehensive - A structured and comprehensive approach to risk management contributes to consistent and comparable results.
- (c) Customised - The risk management framework and process are customised and proportionate to the organisation's external and internal context related to its objectives.
- (d) Inclusive - Appropriate and timely involvement of stakeholders enables their knowledge, views and perceptions to be considered. This results in improved awareness and informed risk management.
- (e) Dynamic - Risks can emerge, change, or disappear as an organisation's external and internal context changes. Risk management anticipates, detects, acknowledges, and responds to those changes and events in an appropriate and timely manner.
- (f) Best available information - The inputs to risk management are based on historical and current information, as well as on future expectations. Risk management explicitly considers any limitations and uncertainties associated with such information and expectations. Information should be timely, clear and available to relevant stakeholders.
- (g) Culture - Human behaviour and culture significantly influence all aspects of risk management at all levels.
- (h) Continual improvement - Risk management is continually improved through learning and experience.

Framework

The Shire will develop and maintain a Risk Management Framework that underpins the principles of effective risk management and provides guidance to Council and staff. The framework will be subject to regular reviews every three years to coincide with the Reg 17 review to be undertaken in accordance the *Local Government (Audit) Regulations 1996*.

Reporting and Monitoring

The Shire will implement a robust reporting and recording system that will be regularly monitored to ensure close out of risks and identification of ongoing issues and trends.

Risks will be reported to the Audit & Risk Committee and reviewed at least twice-yearly. Risks rated significant or extreme will be reported to the Audit and Risk Committee or Council at the earliest opportunity.

Reference Information

- [AS/NZS ISO 31000:2018 Risk Management Guidelines](#)

- Internal Control Policy (ADM19).
- Legislative Compliance Policy (ADM20).

Legislation

Local Government Act 1995 (WA)

Associated documents

Attachment A: Risk Management Tables

Version control information

Version No.	Date Issued	Review position	Developed by	Approved by
V1	25/11/2014	Adoption	Manager Corporate & Community Services	Council
V2	26/10/2021	Reviewed	Manager Corporate & Community Services	Council
V3	15/09/2022	Reformatted	Executive Services	N/A
V4	21/12/2022	Reviewed	Chief Executive Officer	Council

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Document ID	ADM18
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Author (position title)	Chief Executive Officer
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Approving authority	Council
Access restrictions	Nil
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Document control information	
Date of last review	21 December 2022
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Council Policy: Risk Management Policy

Attachment A

Risk Tables



Shire of Toodyay - Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	First aid injuries	Less than \$10,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential damage.	Contained, reversible impact managed by on site response
Minor (2)	Medical type injuries	\$10,001 - \$20,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate (3)	Lost time injury <30 Days	\$20,001 - \$150,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies
Major (4)	Lost time injury >30 Days	\$150,001 - \$500,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic (5)	Fatality, permanent disability	More than \$500,000	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact

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Shire of Toodyay Measures of Likelihood			
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5	Almost Certain	The event is expected to occur in most circumstances	More than once per year
4	Likely	The event will probably occur in most circumstances	At least once per year
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Shire of Toodyay Risk Matrix						
Likelihood	Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
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Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

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Shire of Toodyay Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW (1-4)	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
MODERATE (5-9)	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager
HIGH (10-16)	Urgent Attention Required	Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Executive Managers / CEO
EXTREME (20-25)	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

Shire of Toodyay Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is little scope for improvement.	Processes (Controls) operating as intended and / or aligned to Policies & Procedures; are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested.
Adequate	There is some scope for improvement.	Whilst some inadequacies have been identified; Processes (Controls) are in place, are being addressed / complied with and are subject to periodic review and testing.
Inadequate	A need for corrective and / or improvement actions exist.	Processes (Controls) not operating as intended, do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time.

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Risk Management

Introduction

The Shire of Toodyay may be exposed to a broad range of risks which could adversely affect its operations and impact the achievement of strategic, operational and community objectives.

The Shire is therefore committed to organisation-wide risk management principles, systems and processes that ensure consistent, efficient and effective assessment of risk in all planning, decision-making and operational processes.

Objective (refer to the Risk Management Framework [RMF])

- (a) To create an environment where Council, Executive Managers, and Workers accept direct responsibility for risk management, through development, implementation of and maintaining effective risk management practices.
- (b) To develop and maintain an organisational culture which shows confidence in the use of risk assessment and management tools in:
 - i. the effective and efficient delivery of agreed levels of service;
 - ii. maintaining financial sustainability;
 - iii. developing and maintaining an effective and positive relationship between Council and the community;
 - iv. enabling the Council in partnership with the community, to make decisions for the community's future with a high level of confidence that key risks have been taken into account and where relevant, are being, or have been, mitigated;
 - v. to ensure that appropriate risk assessment and management provisions are in place in order to satisfy statutory requirements and identified risks mitigated.
- (c) To commit to organisation-wide risk management principles, systems and processes that ensure consistent, efficient, and effective assessment of risk in all planning, decision making and operational processes.
- (d) Ensuring public safety within the Shire's district is not compromised.
- (e) To achieve organisation goals and objectives
- (f) To support the ongoing health and safety of all workers at the workplace
- (g) To limit loss or damage to property and other assets
- (h) To limit interruption to business continuity
- (i) To ensure through collaboration of the Council and the Administration that there is a positive public perception of the Council and the Shire
- (j) To apply equal opportunity principles in the workforce and the community.

Scope

This Policy applies to all risk processes within the Shire and is subject to regular monitoring through the Audit and Risk Committee and Council. This policy applies to all activities undertaken by Members and Workers.

Definitions

Term	Definition
Act	<i>Local Government Act 1995.</i>
Audit & Risk Committee	Committee established under section 7.1A of the <i>Local Government Act 1995</i>
CEO	Chief Executive Officer
Council	The local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the <i>Local Government Act 1995</i> and under the <i>Shire's Standing Orders Local Law 2008</i> .
Executive Managers	Senior Employees that Council resolved (Res. No. OCM026/03/22) to designate in accordance with section 5.37 of the <i>Local Government Act 1995</i> : <ul style="list-style-type: none"> • Executive Manager Corporate and Community Services; • Executive Manager Infrastructure, Assets & Services; and • Executive Manager Development and Regulation.
Members	In relation to a council or committee, a Council Member in the Act; Elected Member; or Councillor; or a member of the committee.
Regulations	Local Government (Administration) Regulations 1996.
Risk	"the effect of uncertainty on objectives." AS/NZS ISO 31000:2018. A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative, or a deviation from the expected. An objective may be financial, related to health and safety, or defined in other terms.
Risk Assessment	The process of applying risk management methodologies to assess the level of risk in a particular or general circumstance, activity or operation, or decision.

Term	Definition
Risk Management	The application of coordinated activities to direct and control an organisation regarding risk.
RMF	Risk Management Framework
Shire	the Shire of Toodyay.
Workers	Employees, contractors, and volunteers as per the <i>Work Health and Safety Act 2020</i> (WHS) legislation.

Policy Statement

Risk management is the responsibility of everyone and will be treated as an integral part of the Shire’s corporate governance, culture, policies and procedures.

The Shire recognises that the risk management responsibility for managing specific risks lies with the person who has the responsibility for the function, service or activity that gives rise to that risk.

Risk Management Framework (RMF)

The Shire considers risk management to be an essential management function in its operations. The Shire is committed to the principles, framework and process of managing risk as outlined in AS/NZS ISO 31000:2018.

The Shire will have in place a Risk Management Framework that underpins the principles of effective risk management and provides guidance to Council, Members, Workers and the community. The framework will be subject to regular reviews every three years to coincide with the Audit Reg 17 review to be undertaken in accordance the Local Government (Audit) Regulations 1996.

Principles *(refer to the Risk Management Framework)*

The risk management framework contains key principles for effective risk management that are to be considered when identifying, assessing, or managing risk.

The Shire will consider these key principles for effective risk management.

Procedures *(refer to the Risk Management Framework)*

The Shire will manage risks continuously using a process involving the identification, analysis, evaluation, treatment, monitoring and review of risks. It will be applied to decision making through all levels of the Shire in relation to planning or executing any function, service or activity.

In particular it will be applied to:

- (a) Strategic Planning;
- (b) Expenditure of large amounts of money;
- (c) New strategies, plans and procedures;
- (d) Management of procurement, projects, business cases or other proposals;

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- (e) Introducing change management; and
- (f) The management of sensitive issues.

Responsibilities *(refer to the Risk Management Framework)*

- (a) Council is committed morally and financially to the concept and resourcing of risk management.
- (b) It is the responsibility of every department to observe and implement this policy in accordance with procedures and initiatives that are developed by management.
- (c) Executive Managers, Line Managers, Coordinators, and Supervisors have the responsibility and accountability for ensuring that:
 - i. all workers manage the risks within their own work areas. Risks should be anticipated and reasonable protective measures taken.
 - ii. they encourage openness and honesty in the reporting and escalation of risks.
- (d) All Workers will:
 - i. be encouraged to alert management to the risks that exist within their area, without fear of recrimination.
 - ii. after appropriate training and induction, adopt the principles of risk management and comply with all policies, procedures and practices relating to risk management.
 - iii. as required, conduct risk assessments during the performance of their daily duties.
 - iv. The level of sophistication of the risk assessment will be commensurate with the scope of the task and the associated level of risk identified.
- (e) Failure by Workers to observe reasonable directions from Executive Managers/Line Managers or Supervisors regarding the management of risks and/or failure of workers to take reasonable care in identifying and treating risks in the workplace may result in disciplinary action.

Monitoring and Reporting *(refer to the Risk Management Framework)*

The Shire will implement a robust reporting and recording system that will be regularly monitored to ensure close out of risks and identification of ongoing issues and trends.

Risk Management key performance indicators, as part of a risk register for the Shire, relating to organizational and personal performance will be developed, implemented and monitored by the Shire.

The Shire will report and provide regular updates to the Audit & Risk Committee and any risks that are rated significant or extreme will be reported to the Audit and Risk Committee and Council at the earliest opportunity.

Reference Information

- [AS/NZS ISO 31000:2018 Risk Management Guidelines](#)
- [Risk Management Resources \(Department of Local Government\)](#)
- [Internal Control Policy \(ADM19\).](#)
- [Legislative Compliance Policy \(ADM20\).](#)

Legislation

Local Government Act 1995

Associated documents

Risk Management Framework

[Appendix A: Risk Assessment and Acceptance Criteria \(Risk Management Tables\) from the Risk Management Framework.](#)

Version control information

Version No.	Date Issued	Review position	Developed by	Approved by
V1	25/11/2014	Adoption	Manager Corporate & Community Services	Council
V2	26/10/2021	Reviewed	Manager Corporate & Community Services	Council
V3	15/09/2022	Reformatted	Executive Services	N/A
V4	21/12/2022	Reviewed	Chief Executive Officer	Council
V5	12/02/2024	Reviewed	Executive Services	

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Council Policy: Risk Management Policy and Risk Management Framework



Attachment A

Risk Tables (from Risk Management Framework)

Shire of Toodyay - Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Near miss or First aid injuries	Less than \$10,000	No material service interruption – backlog cleared < 6 hours	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential damage.	Contained, reversible impact managed by on site response
Minor (2)	Medical type injuries	\$10,001 - \$20,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate (3)	Lost time injury <30 Days	\$20,001 - \$200,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies
Major (4)	Long-term disability / multiple injuries >30 Days	\$200,001 - \$500,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic (5)	Fatality, permanent disability	More than \$500,000	Indeterminate prolonged interruption of services – non-performance greater than > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact

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Shire of Toodyay Measures of Likelihood			
Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year
4	Likely	The event will probably occur in most circumstances	At least once per year
3	Possible	The event should occur at some time	At least once in 3 years
2	Unlikely	The event could occur at some time	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances	Less than once in 15 years

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

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Shire of Toodyay Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW (1-4)	Acceptable	Risk acceptable with adequate controls, managed by routine procedures, training and subject to annual monitoring	Operational Manager
MODERATE (5-9)	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring. Planned action is required.	Operational Manager
HIGH (10-16)	Urgent Attention Required	Risk acceptable with excellent controls, managed by CEO and Executive Management Group and also subject to monthly monitoring. Prioritised action is required.	Executive Managers / CEO
EXTREME (20-25)	Unacceptable	Immediate corrective action is required. The risk is only acceptable with excellent controls and all treatment plans to be developed, explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

Shire of Toodyay Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is little scope for improvement	Processes (Controls) operating as intended and / or aligned to Policies & Procedures; are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested. Measures are in place for continual improvement to be undertaken where required
Adequate	There is some scope for improvement.	Whilst some inadequacies have been identified; Processes (Controls) are in place, are being addressed / complied with and are subject to periodic review and testing. Measures are in place for continual improvement to be undertaken where required
Inadequate	A need for corrective and /	Processes (Controls) not operating as intended, do not exist, or are not being addressed / complied with, or have not been

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Shire of Toodyay Existing Controls Ratings		
Rating	Foreseeable	Description
	or improvement actions exist.	reviewed or tested for some time. Workers responsible for actioning must act immediately to address any inadequacies, and to rectify any issue that brings about non-compliance risks to the organisation.

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