



**AUDIT AND RISK COMMITTEE MEETING**

**MINUTES**

**19 DECEMBER 2024**

These minutes were confirmed by Audit and Risk Committee as a true and correct record of proceedings by the Audit and Risk Committee Meeting held on ~~12/3/24~~ **12/3/25**

Presiding Member: *[Signature]* ..... Date: **12 March 2025** .....

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## **1.12.24 DECLARATION OF OPENING**

The Presiding Member, Cr Crute, declared the Meeting open at 5:15pm.

On behalf of the Council, I would like to acknowledge that this meeting is being held on the traditional lands of the Nyoongar People, and pay respect to all Elders, past, present, and emerging. I wish to acknowledge and respect local people's continuing culture, and the contribution they make to Country, and its life.

## **2.12.24 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**

### Elected Members (Voting)

Cr KL Crute	President
Cr T D de Lange	Deputy President
Cr HA Bell	
Cr B Copping	
Cr C Hayden	
Cr L McCabe	
Cr R Wallis	

### External Committee Members (Voting)

### Staff (Non-Voting)

Gary Sherry	Chief Executive Officer
Deanne Sweeney	Manager Corporate and Community
Kevin D'Alton	Acting Manager Infrastructure Works
Sandie Spencer	Executive Governance Officer

### Apologies

Mr N Walker  
Mr E Pech

### Leave of Absence

Nil.

### Visitors/Residents/Electors

Nil.

**3.12.24 CONFIRMATION OF PREVIOUS MINUTES**

**ARC 12.24-01**

**COMMITTEE RESOLUTION**

**MOVED Cr Bell**

**SECONDED Cr de Lange**

*That the minutes of the Audit and Risk Committee meeting held in the Shire of Brookton Council Chambers, on 19<sup>th</sup> September 2024, be confirmed as a true and correct record of the proceedings.*

**CARRIED BY SIMPLE MAJORITY VOTE 7/0**

**For: Cr Crute, Cr de Lange, Cr Bell, Cr Copping, Cr Hayden, Cr McCabe, Cr Wallis**  
**Against: Nil**

**4.12.24 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil.

**5.12.24 PUBLIC QUESTION TIME**

Nil.

**6.12.24 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION**

Nil.

**7.12.24 DECLARATIONS BY MEMBERS AND OFFICERS**

***Members and Officers to declare Financial, Proximity or Impartiality Interests & submit forms to the Chief Executive Officer at the commencement of the meeting and also prior to the item.***

**Disclosure of Financial & Proximity Interests**

- a. Members must disclose the nature of their interest in matters to be considered at the meeting. (Sections 5.60B and 5.65 of the *Local Government Act 1995*).
- b. Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Sections 5.70 and 5.71 of the *Local Government Act 1995*).

**Disclosure of Interest Affecting Impartiality**

- a. Members and staff must disclose their interest in matters to be considered at the meeting in respect of which the member or employee has given or will give advice.

**Financial, Proximity and Impartiality Interests**

<b>Item no.</b>	<b>Members/Officers</b>	<b>Type of Interest</b>	<b>Nature of Interest</b>
Nil.			

**8.12.24 PRESENTATIONS**

Nil.

**9.12.24 FINANCE****9.12.24.01 ANNUAL FINANCIAL REPORT AND AUDIT REPORT 2023/2024**

<b>File No:</b>	FIN007A
<b>Date of Meeting:</b>	19 December 2024
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Deanne Sweeney – Manager Corporate and Community
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	N/A

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**Summary of Item:**

The 2023/2024 Annual Report (AR) provides a summary of the Shire’s performance in relation to finance and governance responsibilities for the 2023/2024 financial year.

**Description of Proposal:**

The Officer’s Recommendation is that the Audit and Risk Committee make a recommendation for Council to approve the 2023/2024 Annual Report, inclusive of the audited financials, and set a date for the annual general meeting of electors as required by the *Local Government Act, 1995*.

The 2023/24 Annual Financial Report attachment 9.12.24.01A provided under separate cover and Management Letter in attachment 9.12.24.01B.

**Background:**

Nexia Australia Pty Ltd has conducted the audit of the Shire of Brookton’s financial management functions.

Legislation requires the first draft of the annual financial statements to be provided to the Shire’s auditors (OAG) prior to 30 September of each financial year. This is preceded by a request for all relevant information to be provided prior to the auditors attending onsite.

Nexia attended the Shire of Brookton onsite during 07-11 October 2024 with ongoing communication and follow up through to December 2024. The Auditor signed their Audit Report on 09 December 2024.

No matters were raised as part of the 2024 Final Management Letter as presented in attachment 9.12.24.01B.

With Council adoption of the 2023/2024 Annual Report, a local public notice will advise of the availability of the Annual Report (AR) together with the date set for the Annual Electors Meeting as determined by Council.

**Consultation:**

Office of the Auditor General  
Nexia Australia Pty Ltd

### **Statutory Environment:**

Local Government Act 1995

#### 5.27. Electors' general meetings

- 1) A general meeting of the electors of a district is to be held once every financial year.
- 2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- 3) The matters to be discussed at general electors' meetings are to be those prescribed.

#### 5.53 Annual reports

- 1) The local government is to prepare an annual report for each financial year.
- 2) The annual report is to contain —
  - (a) a report from the mayor or president;
  - (b) a report from the CEO;
  - [(c), (d) deleted]
  - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year;
  - (f) the financial report for the financial year;
  - (g) such information as may be prescribed in relation to the payments made to employees;
  - (h) the auditor's report for the financial year;
  - (h(a)) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993;
  - (h(b)) details of entries made under section 5.121 during the financial year in the register of complaints, including —
    - (i) the number of complaints recorded in the register of complaints;
    - (ii) how the recorded complaints were dealt with; and
    - (iii) any other details that the regulations may require; andsuch other information as may be prescribed.

#### 5.54 Acceptance of annual reports

- 1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.

\* Absolute majority required.

- 2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

### **Relevant Plans and Policy:**

There are no plan and policy implications arising from this report.

### **Financial Implications:**

There are no known financial implications upon either the Council's current budget or strategic resource plan.

### **Risk Assessment:**

There is a risk that should the Annual Report not be adopted within the timeframes outlined, Council may be in breach of the *Local Government Act, 1995* and applicable subsidiary legislation. Accordingly, the risk associated with this matter is assessed as 'Medium'.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

### Community & Strategic Objectives:

This item relates to delivery of core business and services detailed in the Shire of Brookton Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

### Comment

Based on the Auditor's opinion the Shire's financial report complies with the *Local Government Act, 1995* together with the Local Government (Financial Management) Regulations, 1996 and further:

- a) gives a true and fair view of the Shire's financial position as of 30 June 2024 and of its financial performance and its cash flows for the year ended on that date; and
- b) complies with the Australian Accounting Standards.

There were no findings contained within the Final Audit Management Letter in the current audit.

The corporate business unit will continue to identify improvements of internal controls to improve efficiencies within the organisation.

### OFFICER RECOMMENDATION

That the Committee recommends that Council:

1. pursuant to Sections 5.53 and 5.54 of the Local Government Act 1995, endorses and accepts the Shire of Brookton 2023/2024 Annual Report presented as Attachment 9.12.24.01A to this report;
2. authorise the Chief Executive Officer to give public notice of the availability of the 2023/2024 Annual Report in accordance with Section 5.55 of the Local Government Act, 1995;
3. receives the Management Report from the Office of the Auditor General for the Year ended 30 June 2024.

4. authorises the Chief Executive Officer to advertise the Annual General Meeting of Electors to be held on Tuesday 04 February 2024 commencing at 7.00pm at the Shire of Brookton Council Chambers, 14 White Street Brookton.

(Simple majority vote required)

**ARC 12.24-02**

**COMMITTEE RESOLUTION**

**MOVED Cr de Lange      SECONDED Cr Hayden**

***That the Committee recommends that Council:***

1. ***pursuant to Sections 5.53 and 5.54 of the Local Government Act 1995, endorses and accepts the Shire of Brookton 2023/2024 Annual Report presented as Attachment 9.12.24.01A to this report;***
2. ***authorise the Chief Executive Officer to give public notice of the availability of the 2023/2024 Annual Report in accordance with Section 5.55 of the Local Government Act, 1995;***
3. ***receives the Management Report from the Office of the Auditor General for the Year ended 30 June 2024.***
4. ***authorises the Chief Executive Officer to advertise the Annual General Meeting of Electors to be held on Tuesday 04 February 2024 commencing at 7.00pm at the Shire of Brookton Council Chambers, 14 White Street Brookton.***

***CARRIED BY SIMPLE MAJORITY VOTE 7/0***

***For: Cr Crute, Cr de Lange, Cr Bell, Cr Copping, Cr Hayden, Cr McCabe, Cr Wallis  
Against: Nil***



## ATTACHMENT

SHIRE OF BROOKTON

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
NO FINDINGS			

**KEY TO RATINGS**

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

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

**SHIRE OF BROOKTON  
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024  
FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

**NO FINDINGS DURING THE FINAL AUDIT FOR THE YEAR ENDED 30 JUNE 2024.**

## 10.12.24 STATUS TABLE – REGULATION 17

The following table provides an understanding of governance matters identified through annual audits or required by legislation and an update on the progress of addressing relative compliance. The status is presented to satisfy the requirements of Regulation 17 of the Local Government (Audit) Regulations 1996.

Black – No changes from previous reports

Blue – Additions from last Audit & Risk Committee meeting

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
11	9-Jul-20	Review of Workforce Plan	Forms part of the Integrated Planning and Reporting Framework that informs the annual budget - subject to review every two years.	Moderate	Draft Workforce Plan template compiled – progress to be performed in the coming months following full re-alignment of officer duties and transfer of a number of service delivery functions in-house (ie swimming pool management, cleaning, bushfire management). 12.07.2021 - commencement with Moore Australia for the suite of plans IPR. 22/12/22 - To be submitted as a project for the 2023/24 budget. 05/07/23 - Provision in 2023/24 Draft Budget	CEO	May-21 Dec-21	20%
15	9-Jul-20	Review of Local Laws	A review of the Shire of Brookton's Local Laws to be conducted.	Moderate	12.07.2021 – Draft Meeting Procedures Local Law and revocation of Extractive Industry Local Law endorsed by Council in April 2021 – presently awaiting gazettal. 05/07/23 - Provision in 2023/24 Draft Budget	CEO	Ongoing	20%
4.2.1	Apr-23	Key Security and Access to CRC Building	Keys maintained at the Administration Office be stored in the locked key cabinet to ensure access is restricted to authorised personnel; Staff be required to complete the key sign out book when utilising Council keys; and Staff who require access to the CRC building be provided with their own unique alarm code.	Medium	Procedures have been amended to approve the Administration Records Officer (ARO) as the authorised personnel for the key cabinets. Cabinets are locked at all times and access is required through the ARO. The ARO is responsible for the signing out of keys. A Security System Code register is currently being implemented at the CRC. This will ensure all employees are provided with an individual PIN for access to the CRC building and will form part of the Engagement Checklist. 05/07/23 - New security system installed at CRC with individual PIN's.	MCC	Jun-23	100%

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
4.2.2	Apr-23	Disaster Recovery Plan and Disposal of IT Equipment Policy	Review and test the Disaster Recovery Plan on a regular basis to identify any deficiencies and update the plan accordingly; and Implement a disposal of IT equipment policy, communicating the policy to staff and ensuring ongoing monitoring of compliance with the policy.	Medium	The Disaster Recovery Plan will be reviewed at the earliest convenience. A quote has been requested from our IT provider to assist with the annual review and expected to be undertaken in the 2023/24 financial year. Implementation of a Disposal of IT Equipment Policy is currently underway and will be presented to Council by December 2023. 04/01/24 Disposal of IT Equipment Policy adopted by council October 23. <b>09/12/24 No further progress.</b>	MCC	Dec-23	30%
5.2.1	Apr-23	Monthly Reconciliations	Reconciliations are a key control and should be reviewed by someone independent of the reconciliation function on at least a monthly basis. Furthermore, we recommend there be evidence to indicate independent review of monthly financial statements.	Low	The End of Month Procedures have been reviewed and updated to ensure dual signage on all documents. Whilst the individual documents were not dual signed the End of Month Checklist is reviewed and signed off by the Senior Finance Officer and Manager Corporate & Community. The End of Month checklist has been amended to include the independent review of the Monthly Financial Statements and dual signing by the Senior Finance Officer and Manager Corporate & Community.	MCC	Apr-23	100%
6.2.1	Apr-23	Tender Management	We recommend all documentation during the tender process be retained and available for review.	Medium	A Tender Checklist is to be implemented and communicated to appropriate staff to ensure compliance. 04/01/24 implemented and provided to appropriate staff.	MCC	Dec-23	100%

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
7.2.1	Apr-23	Human Resources Policies and Procedures	Staff recruitment, staff performance reviews & training and development policies and procedures be prepared, approved, implemented through appropriate communication to employees and regularly monitored; and the code of conduct be reviewed in accordance with stated review date and updated if required	Medium	<p>The Shire does not have a policy or procedure for staff recruitment, staff performance reviews, and training and development. In addition, the code of conduct was not reviewed in accordance with the stated review date of June 2022. Staff will review existing HR policies and document required procedures by 30 September 2023. The CEO will review the Employees Code of Conduct by 30 June 2023.</p> <p>5/7/2023 HR Policies will be reviewed and included in a total review of the Shire of Brookton Policy Manual to be reviewed by Council after the October 2023 Elections.</p> <p>5/7/2023 The CEO will review the Shire of Brookton Employees Code of Conduct by 30 July 2023.</p> <p>18/1/2024 The CEO will review the Shire of Brookton Employee's Code of Conduct by 30 June 2024. 26/08/24 Recruitment Policy drafted and under review. Staff performance review policy drafted &amp; under review. Training Policy in existence 2.39. Code of conduct under review as part of policy manual.</p>	CEO	February-24 Jun-24	20%
7.2.2	Apr-23	Leave Testing Exceptions	Leave forms be retained for all leave taken by employees and all leave forms specify the hours of leave taken; Leave forms be updated to include the number of hours of leave taken; and Long service leave owing from other Local Government Councils be recorded in Synergy to ensure adequate records are maintained relating to accurate leave provision balances as any point in time.	Low	<p>Leave forms have been amended to include hours taken. A Fortnightly Payroll Checklist is currently being implemented to ensure all leave forms retained for leave taken. LSL is not currently detailed in SynergySoft, a manual spreadsheet is kept and reviewed annually which provides details of liability owed to other council's and owed by other council's providing a net balance reported in our Annuals. 12/12/23 LSL Liabilities are now accounted for in our accounting software.</p>	MCC	Oct-23	100%

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
7.2.3	Apr-23	Fuel Reconciliation	Fuel held in service tanks be included in the fuel reconciliation each month; and The Shire introduce a monthly tolerance variance for fuel and investigate variances above the tolerance each month.	Low	Fuel held in the service tank is currently included in the monthly reconciliation. We will develop a policy for a fuel tolerance of 50 Litres per month and implement as soon as resource are available, all associated documents amended to reflect the level. The Infrastructure Department will be responsible to investigate any discrepancies and communicate this to the appropriate staff. 26/08/24 In progress.	MIW	Dec-23	20%
7.2.4	Apr-23	Termination checklist	We recommend a formal termination checklist be developed which is required to be completed upon termination and signed off once completed.	Low	The finding relates to a termination prior to the implementation of the Termination Checklist in June 2022. Council has been progressing with a range of improvements to address issues, the Termination Checklist has been amended to be prepared by the Payroll Officer and reviewed by the Manager Corporate & Community.	MCC	Apr-23	100%
7.2.5	Apr-23	Payroll Testing Exceptions	The monthly payroll reconciliation include a reconciliation to the payroll YTD report; authorised superannuation deduction forms be retained for all employees; and all payrun reports be signed by the preparer.	Low	A fortnightly Payroll Reconciliation has been implemented to include reconciliation of payroll YTD. The Engagement Checklist has been amended to include the Senior Finance Officer to dual sign new employee details into the SynergySoft System. Procedures have been amended to ensure all changes to the Payroll accounting system are dual signed by the Finance Officer - Payroll and Manager Corporate & Community.	MCC	Apr-23	100%
8.2.1	Apr-23	Fraud Management Policy	We recommend the Shire develop and implement a Fraud Management Policy and Framework. This Framework would provide a system of detection and prevention of fraud, reporting of any fraud or suspected fraud and appropriate dealing of issues relating to fraud. Once documented, this Framework should be implemented and	Medium	The Shire does not have a policy or framework for Fraud management. This will be implemented at the earliest time subject to resources being available. Once adopted it will be communicated to the appropriate staff. 26/08/24 Policy drafted & under review. <b>09/12/2024 No further progress.</b>	MCC	Dec-23	20%

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
			appropriately communicated to staff.					
8.2.2	Apr-23	Compliance Audit Return Lodgement Date	We recommend in accordance with Regulation 15(1) of the Local Government (Audit) Regulations 1996, the compliance audit return be submitted to the Departmental CEO by 31 March each year. We noted the 2022 compliance audit return was lodged by 31 March 2023.	Low	High staff turnover in the 2021/22 financial year has adversely impacted the timelines for the Shire of Brookton. New procedures have been put into place to ensure all future key reporting dates are met ensuring compliance requirements with Regulation 15 (1) of the Local Government (Audit) Regulations 1996.	CEO	Apr-23	100%
8.2.3	Apr-23	Risk Management Framework and Risk Management Policy	We recommend the Shire review and update the Risk Management Framework incorporating all risk related policies to reflect the updated standard.	Low	The Risk Management Framework and Policy will be reviewed as soon as practical and presented at the next available Audit & Risk Committee and Ordinary Council Meeting for endorsement. 12/12/23 Presented at the 13 July 2023 Audit & Risk Committee Meeting and 20 July 2023 OCM.	MCC	Dec-23	100%
2.2.1	Dec-23	Risk Management Policies and Procedures	Risk Management Framework - policy refers to the former AS/NZS 3100:2009 Risk Management - Principles and Guidelines on page 3	Moderate	Amendment presented at the 07 February 2024 Audit & Risk Committee Meeting and 14 February 2024 Ordinary Council Meeting.	MCC	Dec-24	100%
2.2.1	Dec-23	Risk Management Policies and Procedures	Public Interest Disclosure (PID) Procedure - procedure does not currently allow for internal or external parties to report concerns anonymously. In addition, the procedure states the person holding the position of Deputy Chief Executive Officer (DCEO) is the designated PID officer, however the Shire of Brookton DCEO position is currently vacant.	Moderate	PID Policy/procedure will be reviewed as part of a total review of the Shire of Brookton Policy Manual to be reviewed by Council after the October 2023 Elections.	CEO	Jun-24	20%

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
2.2.1	Dec-23	Risk Management Policies and Procedures	Occupational Safety and Health Policy - was due for review in June 2023. The policy also contains an old ref to AS/NZS 4801.	Moderate	Occupational Safety and Health Policy will be reviewed as HR Policies will be in a total review of the Shire of Brookton Policy Manual to be reviewed by Council after the October 2023 Elections. 26/08/24 Policy reviewed & updated.	CEO	Jun-24	20%
2.2.1	Dec-23	Risk Management Policies and Procedures	Local Recovery Plan - plan requires updating, contacts in the Plan have not been updated and an outdated reference to AS/NZS Standard 4360:1999 Risk Management is quoted in the policy.	Moderate	Local Recovery Plan updated by Council at December 2023 OCM.	CEO	Dec-24	100%
2.2.1	Dec-23	Risk Management Policies and Procedures	Shire of Brookton Bushfire Risk Management Plan 2021 - 2026 - refers to outdated AS/NZ ISO 31000:2009 Risk Management-Principles and Guidelines.	Moderate	The Shire of Brookton Bushfire Risk Management Plan 2021 - 2026 is expected to be reviewed in 2026	CEO	Dec-26	0%
2.2.1	Dec-23	Risk Management Policies and Procedures	An audit of the Safety Plan has not been conducted - Safety Management System	Moderate	The Safety Management System is scheduled to be reviewed at the new Administration Toolbox Meeting to be held on 13th February 2024	CEO	Dec-24	0%
2.2.1	Dec-23	Risk Management Policies and Procedures	Employee Code of Conduct dated June 2021 does not have a next scheduled review date noted.	Moderate	The CEO will review the Shire of Brookton Employees Code of Conduct by 30 June 2024. 26/08/24 Code of conduct under review as part of policy manual.	CEO	Dec-24	20%
2.2.1	Dec-23	Risk Management Policies and Procedures	Use of Corporate Credit Cards - unclear if fuel cards are included in the policy.	Moderate	26/08/24 Fuel Card Policy created & under review.	MCC	Dec-24	20%
2.2.1	Dec-23	Risk Management Policies and Procedures	No policies or procedures are in place in respect to Fraud Management, Events Management, Specimen signature for officers with delegate authority and Community surveys.	Moderate	26/08/24 Fraud Management Policy created & under review. <b>09/12/2024 No further progress.</b>	CEO/MC C	Dec-24	20%



Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
2.2.1	Dec-23	Risk Management Policies and Procedures	Policies are potentially out of date and may require review - Procurement Policy, Use of Corporate Credit Cards, Social Media Policy and IT Security and Use Policy.	Moderate	These policies will be reviewed as part of a total review of the Shire of Brookton Policy Manual to be reviewed by Council after the October 2023 Elections. 26/08/24 Policy manual under review & changes to policy format. <b>09/12/2024 No further progress.</b>	CEO/MC C	Dec-24	20%
2.2.2	Dec-23	Business Continuity Plan	The Shire of Brookton's Business Continuity Plan (Plan) identified the Plan is dated October 2019 and has not been reviewed since this date. Furthermore the Plan contains outdated contacts and the Plan has not been tested.	Moderate	PID Policy/procedure will be reviewed as part of a total review of the Shire of Brookton Policy Manual to be reviewed by Council after the October 2023 Elections. <b>09/12/2024 No progress.</b>	MCC	Dec-24	0%
2.2.3	Dec-23	Tender, Contract and Lease Management	The tender register has not been published on the website	Moderate	<b>09/12/2024 No progress.</b>	MCC/CE O	Dec-24	0%
2.2.3	Dec-23	Tender, Contract and Lease Management	The Shire does not have a contract management framework outlining the consistent approach to be undertaken for all Shire contracts.	Moderate	<b>09/12/2024 No progress.</b>	CEO/GO	Dec-24	0%
2.2.3	Dec-23	Tender, Contract and Lease Management	The lease register did not record insurance details of lessees.	Moderate	<b>09/12/2024 No progress.</b>	MCC	Dec-24	0%
4.2.1	Dec-23	Audit and Risk Committee	For the period under review, risk reports had not presented to the Audit and Risk Committee.	Moderate	Procedures have been reviewed and updated to ensure risk reports completed are presented to the Audit and Risk Committee annually.	MCC	Dec-23	100%
4.2.2	Dec-23	Internal Audit	The Shire does not currently have a formal documented internal audit program in place.	Low	26/08/24 Policy 2.42 in existence. Will be reviewed as part of the Policy manual review. <b>09/12/2024 No further progress.</b>	MCC	Dec-24	80%

**12.12.24 COMMUNITY FUNDING AND DONATIONS POLICY**

The following table provides a report of the funding allocation provided under 2.33 Community Funding and Donations Policy for the period **01/07/2024** to **31/10/2024** to satisfy the requirements of 2. Application and Approvals Process - i) The Chief Executive Officer is to submit quarterly reports to the Audit and Risk Committee detailing all Matched Funding Grants and Community Donations that have been made since the previous quarter of the policy.

Black – No changes from previous reports

**Blue – Additions from last Audit & Risk Committee meeting**

<b>OCM</b>	<b>Application</b>	<b>Grant Funding Approved</b>
		<b>Nil</b>

**13.12.24 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

Nil.

**14.12.24 CONFIDENTIAL ITEMS FOR DISCUSSION****14.12.24.01 SHIRE OF BROOKTON RISK REGISTER**

The latest version of the Register is included below for Members to review at Confidential Attachment 14.12.24.01A.

**15.12.24 CLOSURE OF MEETING**

With no further business, the Presiding Member declared the Meeting closed at 5:24pm.