



MINUTES

Audit, Risk & Improvement Committee Meeting

Held **Thursday 18 December 2025**

Shire of Brookton Council Chamber
14 White Street, Brookton

These minutes were confirmed by Council as a true and correct record of proceedings by the Audit, Risk & Improvement Committee Meeting held on / /

Presiding Member: **Date:**

Disclaimer

Please read the following important disclaimer before proceeding:

Statements or decision made at this meeting should not be relied or acted on by any applicant or any other person until they have received written notification from the Shire. Notice of all approvals, include planning and building approvals, will be given to applicants in writing. The Shire of Brookton expressly disclaims liability for any loss or damages suffered by a person who relies or acts on statements or decisions made at a Council or Committee meeting before receiving written notification from the Shire.

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1.12.25**DECLARATION OF OPENING**

Cr Wallis declared the Ordinary Council Meeting open at 5:00pm.

On behalf of 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.

2.12.25**RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**Elected Members (Voting)

Cr RJ Wallis	Presiding Member
Cr L McCabe	Deputy Presiding Member
Cr G Crouch	
Cr BJ Copping	
Cr TD de Lange	
Cr KA Toop	

External Committee Members (Voting)

Nil.

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

Nil.

Leave of Absence

Cr PL Harben

Visitors/Residents/Electors

Nil.

3.12.25 CONFIRMATION OF PREVIOUS MINUTES**ARIC 12.25-01****COMMITTEE RESOLUTION****MOVED Cr Copping****SECONDED Cr McCabe**

That the Minutes of the Audit and Risk Committee meeting held in the Shire of Brookton Council Chambers on 24th July 2025 be confirmed as a true and correct record of the proceedings.

CARRIED BY SIMPLE MAJORITY VOTE 6/0**For: Cr Wallis, Cr McCabe, Cr Crouch, Cr Copping, Cr de Lange, Cr Toop****Against: Nil****4.12.25 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil.

5.12.25 PUBLIC QUESTION TIME

Nil.

6.12.25 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil.

7.12.25 DECLARATIONS BY MEMBERS AND OFFICERS

Nil.

8.12.25 PRESENTATIONS

Nil.

9.12.25 FINANCE**9.12.25.01 FRAUD AND CORRUPTION CONTROL POLICY - FRAUD AND CORRUPTION CONTROL PLAN**

File No:	FIN007C1
Date of Meeting:	18 December 2025
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

The Audit Committee to consider a new Fraud and Corruption Control Plan (FCC Plan) and Fraud and Corruption Control Policy (FCC Policy).

Description of Proposal:

A FCC Policy and an FCC Plan are not specifically required by legislation however the purpose of both the FCC Policy and FCC Plan closely align with the Chief Executive Officer's (CEO) responsibilities in accordance with:

- Local Government (Financial Management) Regulations 1996, Regulation 5 – CEO's duties as to financial management; and
- Local Government (Audit) Regulations 1996, Regulation 17 – CEO to review certain systems and procedures.

A draft FCC Policy to identify Council's support for and requirement that a FCC Plan to be prepared, maintained and reviewed is included at attachment 9.12.25.01A.

A draft FCC Plan is included at attachment 9.12.25.01B. This draft Fraud and Corruption Control Plan provides a structure for the implementation of activities designed to implement fraud and corruption prevention and control activities, covering the four crucial areas outlined in the OAG Report and Australian Standards:

- Planning;
- Prevention;
- Detection; and
- Response.

The Plan is not intended to limit the extensive range of actions that may be taken. Other actions or initiatives may be identified at times and then implemented as deemed appropriate by Council or CEO.

This is in accordance with a wide range of legislation that may have application in specific circumstances that includes, but is not limited to:

- Corruption, Crime and Misconduct Act;
- Criminal Code;
- Local Government Act and Regulations; and
- Public Sector Management Act.

Background:

The Office of Auditor General has recommended that a Fraud and Corruption Prevention Control Plan be developed and adopted by local governments and then reviewed at least every two years

Statutory Environment:

Local Government (Financial Management) Regulations 1996

Regulation 5 – CEO's duties as to financial management

- (1) Efficient systems and procedures are to be established by the CEO of a local government—
 - (a) for the proper collection of all money owing to the local government; and
 - (b) for the safe custody and security of all money collected or held by the local government; and
 - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and
 - (d) to ensure proper accounting for municipal or trust —
 - (i) revenue received or receivable; and
 - (ii) expenses paid or payable; and
 - (iii) assets and liabilities; and
 - (e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and
 - (f) for the maintenance of payroll, stock control and costing records; and
 - (g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.
- (2) The CEO is to —
 - (a) ensure that the resources of the local government are effectively and efficiently managed; and
 - (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
 - (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Local Government (Audit) Regulations 1996

17. CEO to review certain systems and procedures

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
 - (a) risk management; and
 - (b) internal control; and
 - (c) legislative compliance.
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.
- (3) The CEO is to report to the audit committee the results of that review.

Relevant Plans and Policy:

The draft Fraud and Corruption Control Policy will be included and retained in Council's Policy Manual.

Financial Implications:

There are no direct financial implications in regards to this matter.

Risk Assessment:

Under the Shire of Brookton's Risk Framework, the consequence rating of the financial risk associated with fraud and corruption is assessed as Minor to Major. The likelihood of these consequences is assessed as Possible.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
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:

The draft Fraud and Corruption Control Policy and Fraud and Corruption Control plan can contribute to governance structures that ensure accountable, transparent and ethical decision making.

Comment: Nil

OFFICER'S RECOMMENDATION

That the Audit, Risk & Improvement Committee recommends to Council to adopt the:

1. draft Fraud and Corruption Prevention Policy included at Attachment 9.12.25.01A; and
2. draft Fraud and Corruption Prevention Plan included at Attachment 9.12.25.01B.

(Simple majority vote required)

That the Audit, Risk & Improvement Committee recommends to Council to adopt the:

- 1. draft Fraud and Corruption Prevention Policy included at Attachment 9.12.25.01A; and***

- 2. draft Fraud and Corruption Prevention Plan included at Attachment 9.12.25.01B.***

CARRIED BY SIMPLE MAJORITY VOTE 6/0

For: Cr Wallis, Cr McCabe, Cr Crouch, Cr Copping, Cr de Lange, Cr Toop

Against: Nil

Attachments

Attachment 9.12.25.01A - Draft Fraud & Corruption Control Policy

Attachment 9.12.25.01B - Draft Fraud & Corruption Control Plan

2.25 FRAUD AND CORRUPTION CONTROL POLICY

Objective

The objective of the Fraud and Corruption Prevention Policy is to protect resources, including information, and safeguard the integrity and reputation of the Shire. This policy sets out the arrangements for the overall management of the risks and any instances of fraud and/or corruption.

Scope

The Shire does not tolerate fraud and corruption. Control of fraud and corruption is the responsibility of everyone in, or associated with, the Shire.

It is recognised that fraudulent activity and corruption are illegal and contrary to the Shire's organisational values and Codes of Conduct.

This policy ensures Employees, Elected Members, Committee Members, Contractors and Volunteers are aware of their responsibilities in relation to fraud and corruption prevention and control, the identification, treatment and recording of fraud or corruption risks, fraud or corruption auditing and detection processes, reporting responsibilities and obligations and investigation procedures.

This policy applies to all individuals acting on behalf of the Shire, including those engaged in procurement, project management, finance, and governance activities.

Definitions

Fraud – 'Fraud' is defined by Australian Standard AS 8001-2021 (Fraud and Corruption Control) as dishonest activity causing actual or potential financial loss to the organisation including theft of moneys or other property by persons internal and/or external to the organisation and/or where deception is used at the time, immediately before or immediately following the activity. It also includes deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position for personal benefit.

Corruption - is defined as an act done contrary to the interests of the Shire with intent to give or receive some advantage or benefit inconsistent with official duty and the rights of others.

Policy Statement

Responsibilities

All Elected Members, employees, contractors and volunteers of the Shire are required to observe the highest standards of ethics and integrity in undertaking their roles as custodians of the Shire's assets, financial resources and information. They are also expected to act in an open, honest and professional manner that reflects the high standing of the Shire.

It is recognised that fraudulent activity and corruption are illegal and contrary to the Shire's organisational values.

The Shire will take a proactive stance to ensure that incidences of fraudulent or corrupt activities or behaviours do not occur. Whilst the Shire endeavours to foster a culture which

upholds trust (openness, honesty and integrity), it must be recognised that not everyone within an organisation may share those values. In responding to this, the Shire will ensure the creation of an effective internal control environment, supported by a positive organisational culture and effective leadership aimed at preventing fraud and corruption from occurring.

As such all Elected Members, employees, contractors and volunteers of the Shire are to report actual or suspected fraud and corruption and report potential sources of fraud and corruption.

Reporting Fraud and Corruption

All public officers have a legal obligation under the Corruption, Crime and Misconduct Act 2003 to report suspected serious misconduct to the Corruption and Crime Commission (CCC) and minor misconduct to the Public Sector Commission (PSC).

The Shire's designated Public Interest Disclosure (PID) Officer can also receive disclosures of suspected misconduct in accordance with the Public Interest Disclosure Act 2003. The PID Officer's contact details will be made publicly available on the Shire's website and intranet. Disclosures can also be made anonymously, and the Shire will provide protections to disclosers in accordance with the Public Interest Disclosure Act 2003. Further information and reporting mechanisms are available via :

[Corruption and Crime Commission](#)
[Public Sector Commission](#)

Audit and Risk Committee:

The Audit and Risk Committee will be notified of instances of alleged fraud and corruption through risk reporting.

The Committee will also:

- a. Oversee the effectiveness of internal control systems in fraud prevention and detection
- b. Review all reports of fraud and corruption incidents
- c. Monitor the implementation of fraud-related audit recommendations.

Prevention

The Shire proactively engages in preventative measures designed to help reduce the risk of fraud and corruption from occurring. These include:

Leadership	Setting and demonstrating the standards for ethical behaviours for the Shire
Risk Assessment	Identifying, Monitoring, Mitigating or Eliminating Fraud Hazards
Processes and Systems	Information Technology System controls Transparent, robust policies and processes <ul style="list-style-type: none">- Code of Conduct- Procurement- User access policies- Contracts- Audit
Education and Awareness	Mandatory annual training for all employees, elected members, contractors, and volunteers, with additional targeted training for high-risk areas
Public Interest Disclosures	Public Information and accessible internal reporting procedures

Detecting

Early detection is an essential element of fraud and corruption control. Although notifications of fraud and corruption from internal and external sources are the most common method of detection, other detection measures include monitoring high-risk areas, internal reviews and audits, intrusion detection systems, conducting reviews focused on risk, or data mining and data matching.

Fraudulent and corrupt conduct is able to be detected through the Shire's robust internal control systems and mechanisms. These include:

- Audit Plan
- Procurement Policy
- Audit, Risk and Improvement Committee
- Public Interest Disclosures
- Data analytics and periodic review of financial and operational data to identify anomalies

Responding

When the Shire becomes aware of incidents of fraud and corruption the Shire will act promptly and decisively.

Responses include:

- internal investigations;
- referrals to external investigators where appropriate;
- referrals to the police and/or the Corruption and Crime Commission;
- remedies for dealing with misconduct, such as disciplinary action up to and including termination of employment;
- active recovery of proceeds of fraud or corruption where appropriate;
- internal reporting on fraud and corruption instances to the Audit, Risk and Improvement Committee
- review of internal controls by the Executive Management Team

All investigations will be conducted in accordance with the principles of procedural fairness and natural justice. The rights of individuals will be respected, and outcomes will comply with the Local Government Act 1995 and applicable industrial relations instruments.

Associated Documents

Shire of Brookton Code of Conduct for Employees

Shire of Brookton Code of Conduct for Council Members, Committee Members and Candidates

Contracts of Employment

Risk Management Framework and Policy

Register of Financial Interest Disclosures

Register of Gifts

Complaints Register

Register of Interest Disclosure

Resolution No:

Resolution Date:



Fraud and Corruption Control Plan

2025 - 2027

Document History

Item	Date	Action	Description
1		Initial Plan	Approved by the Chief Executive Officer and supported by Resolution of Council

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Introduction

The Shire of Brookton (the Shire) has a zero tolerance to fraud and corruption.

The Shire is committed to an organisational culture that promotes a high standard of integrity and accountability by demonstrating professional behaviours that are consistent with our role and values and provides clear direction in supporting an effective risk management strategy, including fraud and corruption risk.

The Fraud and Corruption Control Plan (the Plan) details the Shire's intended action in monitoring fraud and corruption; and implementing prevention, detection and response initiatives.

The Plan has been developed in line with the Shire's Strategic Community Plan July 2022 – June 2032, the Shire's Corporate Business Plan July 2022 to June 2032, Australian Standards 8001:2021, the Shire's Fraud and Corruption Policy, and integrates with the Shire's Risk Management Framework and Audit and Risk Committee Charter.

Scope

The Shire's Fraud and Corruption Prevention Policy and Plan apply to:

- all employees whether by way of permanent appointment, secondment, contract, temporary or labour hire agency arrangement, volunteering, work experience or trainees (Parties);
- all elected members; and
- all contractors, consultants and service providers engaged by the Shire.

Whilst the Chief Executive Officer (CEO) has overall responsibility to ensure proper controls are in place to prevent fraud and corruption, a shared responsibility applies to all stakeholders (employees, elected members, contractors, and volunteers (All Parties). All Parties are required to report suspected fraudulent or corrupt activity.

Definitions

Fraud – ‘Fraud’ is defined by Australian Standard AS 8001-2021 (Fraud and Corruption Control) as dishonest activity causing actual or potential financial loss to the organisation including theft of moneys or other property by persons internal and/or external to the organisation and/or where deception is used at the time, immediately before or immediately following the activity. It also includes deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position for personal benefit.

Fraud may include, but is not limited to:

- theft or obtaining property, financial advantage or any other benefit by deception;
- providing false or misleading information, or failing to provide information where there is an obligation to do so;
- causing a loss, or avoiding or creating a liability by deception;
- making, using or possessing forged or falsified documents;

- unlawful use of computers, vehicles, telephones and other property or services; and
- manipulating expenses or salaries.

Whilst conduct must be dishonest for it to be fraud the conduct need not necessarily represent a breach of criminal law.

Corruption - is defined as an act done contrary to the interests of the Shire with intent to give or receive some advantage or benefit inconsistent with official duty and the rights of others.

Corruption may include, but is not limited to:

- failure to disclose a conflict of interest;
- dishonesty using influence;
- blackmail;
- failure to disclose gifts or hospitality;
- acceptance of a bribe; or
- unauthorised release of confidential, private information or intellectual property.

Serious misconduct - as defined by the Corruption, Crime and Misconduct Act 2003 and is when a public officer:

- acts corruptly or corruptly fails to act in the course of their duties; or
- corruptly takes advantage of their position for the benefit or detriment of any person; or
- commits an offence which carries a penalty of two or more year's imprisonment.

Minor misconduct as defined by section 4(d) of the Corruption, Crime and Misconduct Act 2003 and occurs if a public officer engages in conduct that:

- adversely affects, or could adversely affect, directly or indirectly, the honest or impartial performance of the functions of a public authority or public officer, whether or not the public officer was acting in their public officer capacity at the time of engaging in the conduct; or
- constitutes or involves the performance of his or her functions in a manner that is not honest or impartial; or
- constitutes or involves a breach of trust placed in the public officer by reason of his or her office or employment as a public officer; or
- involves the misuse of information or material that the public officer has acquired in connection with his or her functions as the public officer, whether the misuse is for the benefit of the public officer or the benefit or detriment of another person.

Relationship with Policies, Procedures and or Plans

The Shire has a range of policies and processes in place that govern and support its day-to-day operations and decision making.

Fraud and corruption prevention and detection controls are embedded in various policies and processes including, but not limited to:

- Risk Management Framework and Policy
- Fraud & Corruption Policy

- Code of Conduct (Employees)
- Code of Conduct (For Council Members, Committee Members and Candidates)
- CEO Recruitment Performance and Termination process
- Contractor Management Guidelines and Procurement Evaluation Processes
- Register of Financial Interest Disclosures
- Register of Gifts
- Complaints Register
- Register of Interest Disclosures

The Shire's policies and documents are reviewed at regular intervals and are available on the Shire's website.

Internal Control Systems

All business processes, especially those identified as having higher risk of fraud and corruption, are subject to a rigorous system of internal controls that are documented, reviewed and updated regularly, and understood by relevant employees.

Strong internal controls are important in protecting against fraud and corruption. In many cases where fraud and corruption are detected, it is possible to identify a fundamental control weakness or failure that either allowed the incident to occur or failed to detect it quickly after it occurred.

The Executive Management Team (CEO and Managers) will ensure:

- appropriate work systems, including internal controls, are established and maintained;
- segregation of duties, delegations, access controls and approved processes are in place for high risk areas; and
- control assurance reviews are conducted (compliance testing) and failures investigated and remediated.

Roles and Responsibilities

Council

Council has the responsibility to adopt the Fraud and Control Policy and Plan.

Audit, Risk and Improvement Committee

The Audit and Risk Committee's responsibilities include –

- reviewing risk management frameworks and associated procedures for the effective identification and management of fraud risks;
- overseeing development and implementation of the Fraud and Corruption Prevention Plan, and to provide assurance that the Shire has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information; and
- providing leadership in preventing fraud and corruption.

Chief Executive Officer (CEO)

The CEO is responsible for –

- coordinating the fraud and corruption risk assessment process;
- developing and maintaining this Fraud and Corruption Prevention Plan, in consultation with key stakeholders;

- communicating the existence and importance of the Fraud and Corruption Prevention Plan;
- delivering and/or coordinating fraud and corruption training;
- provision of adequate resources to support fraud prevention and ensures the implementation of adequate controls for managing fraud and corruption risks within the Shire; and
- reporting serious or systematic misconduct to the Corruption and Crime Commission and or the Public Sector Commission in accordance with the Corruption, Crime and Misconduct Act 2003.

Executive Management Team (EMT)

The Executive Management Team is responsible for –

- implementing initiatives and supporting the Fraud and Corruption Prevention Plan with particular focus on prevention;
- ensuring compliance in their areas of responsibility;
- coordinating the fraud and corruption risk assessment process;
- developing and maintaining this Fraud and Corruption Prevention Plan, in consultation with key stakeholders;
- monitoring control weaknesses identified through audits and risk assessments and implement corrective actions;
- communicating the existence and importance of the Fraud and Corruption Prevention Plan; and
- delivering and/or coordinating fraud and corruption training.

Public Interest Disclosure (PID)

The PID Officer investigates disclosures and takes action following the completion of investigations under the Public Interest Disclosure Act 2003.

All Employees

All employees have a responsibility to;

- contribute to preventing fraud and corruption by following the Code of Conduct,
- comply with controls, policies and processes;
- resist opportunities to engage in fraudulent or corrupt behaviour;
- completing mandatory fraud awareness training; and
- reporting suspected fraudulent or corrupt incidents or behaviour.

Risk Assessment

Each service area within the Shire will systematically identify, assess and review fraud and corruption risks at least every 2 years and integrate fraud risks into the Shire's risk register for the CEO's and Audit and Risk Committee's review.

Accordingly, a key outcome of the fraud and corruption risk assessment process is the development of a treatment Plan that specifically addresses the risks identified.

These measures should be monitored for effectiveness over time and adjusted as needed.

Reporting Suspected Fraud and Corruption Incidents

The Shire's Public Interest Disclosure (PID) Information Guidelines provide clear direction in regard to employees reporting suspicious or known illegal or unethical conduct. The policy also provides for alternative internal means by which to report matters of concern.

Reports can be made anonymously. Anonymous reports will be examined and investigated on the available evidence.

All employees have the right to make a disclosure in accordance with the Public Interest Disclosure Act 2003. This is encouraged where any person wishes to access the protections afforded by the Act.

The Shire's Public Interest Disclosure Information Guidelines are available on the Shire's website at [Public Interest Disclosure](#).

Anonymous complaints may be made to a range of external agencies such as the Crime and Corruption Commission or the Public Sector Commission. Further details are available at these agencies websites at:

- Corruption and Crime Commission - https://www.ccc.wa.gov.au/report_misconduct
- Public Sector Commission - <https://www.wa.gov.au/organisation/public-sector-commission/minor-misconduct-public-officers>

The Shire will protect whistleblowers and ensure confidentiality, natural justice and procedural fairness in all investigations where reports are made regarding suspected fraud and or corruption.

Planning and Resourcing

The Shire is committed to allocating the required resources across the organisation to ensure appropriate controls regarding fraud and corruption. Resources will be made available to –

- develop and implement this Plan;
- undertake fraud and corruption risk assessments;
- deliver organisational training and awareness;
- review incidents reports; and
- undertake investigations.

The Table 9.1 outlines the action the Shire will undertake to develop and implement the Plan.

Table 9.1

Objective	Action	Responsible Officer	Timeframe
Planning	Review Fraud and Corruption Control Plan in 2025.	CEO	Complete
	Monitor the operation of the Fraud and Corruption Control Plan through the internal audit processes.	Manager Corporate and Community	Annual
	Communicate the Fraud and Corruption Control Plan	Manager Corporate and Community	Ongoing

	Review the Fraud and Corruption Control Plan.	Manager Corporate and Community	Once every 2 years < 2025
	Fraud Awareness Training for Employees and Elected Members	Manager Corporate and Community	Annual
	Dissemination of Public Interest Disclosure Policy and Officer's details on the internet	Manager Corporate and Community	Ongoing
	Pre employment screening for all new employees	Manager Corporate and Community	Ongoing
Ensure that an appropriate level of resources is applied to controlling fraud and corruption risk.	Appoint an Officer with responsibility for Fraud and Corruption Control	CEO	Ongoing
Internal Audit Activity	Fraud and Corruption risks are considered and featured in internal audit activities	CEO	Ongoing

External Resources

Where required, external assistance will be engaged to support the delivery of any aspect of this Plan.

Prevention

Robust internal controls and systems are a prime defence mechanism against fraud and corruption. These controls include but are not limited to those detailed in Table 11.1.

Table 11.1

Objective	Action	Responsible Officer	Timeframe
Implementing and maintaining an integrity framework	Codes of Conduct deemed as key enablers are monitored and regularly reviewed	CEO	Annual
	Leadership Team – lead by example in which behaviours to follow.	CEO, EMT	Ongoing
	Ethical culture and awareness of fraud and corruption prevention to be promoted and monitored through Code of Conduct training	CEO, Manager Corporate and Community	Induction and Ongoing, breaches monitored, and trends addressed through policies, training and reporting.
	Declarations of interest procedures to be maintained and reviewed.	CEO	Once every 2 years < 2027

Objective	Action	Responsible Officer	Timeframe
	Staff advised of their obligations when receiving gifts and reporting in the Gifts Register.	CEO	Ongoing and as required
	Dissemination of Public Interest Disclosure Policy and Officer's details on the internet.	CEO	Ongoing
Management Commitment to Controlling Risks of fraud and corruption	Leadership has a high level awareness of the risks of fraud and corruption, and if not, appropriate awareness training is provided.	CEO, EMT	Ongoing
Accountability	Statement to promote staff accountability for their own work processes.	CEO, Manager Corporate and Community	Ongoing
	Preventing fraud and corruption is annotated in the position descriptions.		
Internal Controls	Biannual reports to the Audit and Risk Committee on the review and improvement of the Shire's internal control framework.	Manager Corporate and Community	Biannual
	Fraud and Corruption Control Policy/Plan available to all staff		
	Internal audit to regularly review processes and provide recommendations in respect of fraud and corruption risks.		
	Review segregation of duties and delegations.		Annual
Assessing Fraud and Corruption Risk	Continually assess fraud and corruption risks.	CEO, Manager Corporate and Community	Ongoing
	Monitor and review the fraud and corruption complaints.		
	Ensure all new employees receive Code of Conduct training in their induction and throughout the period of their employment, appropriate to their level of responsibility.	Manager Corporate and Community	As required
	Ensure updates and changes to fraud related policies, procedures, Code of Conduct	Manager Corporate and Community	As required

Objective	Action	Responsible Officer	Timeframe
	etc. are effectively communicated to all employees.		
	Encourage staff to report any suspected incidences of fraud or corruption.		Ongoing
	Implement data analytics and exception reporting in finance and procurement.	CEO	FY 25/26
Employment Screening	Pre-employment screening to validate applicant qualifications, identity, working with children, transcripts and other certifications.	Manager Corporate and Community	As required
	Pre-employment screening is included and monitored as part of the recruitment policy/procedure.		To be reviewed and completed July 2023
Supplier Vetting	Review Tendering and Purchasing policies to ensure suppliers are bona fide.	Manager Corporate and Community	Annual
	Undertake Vendor audits.		Ad hoc

Detection

The Shire has the following measures as detailed in Table 12.1 in place to identify and detect incidents of fraud and corruption.

Table 12.1

Objective	Action	Responsible Officer	Timeframe
Detection system	Conducting unscheduled internal reviews and audits on a surprise basis	Manager Corporate and Community	Ad hoc
	Comprehensive Fraud and Corruption risk audit to include a review of: <ul style="list-style-type: none"> • IT and information security • Grants and other payments • Tendering processes, purchasing and contract management • Services provided to the community • Revenue collection • Use of credit cards • Travel allowance and other allowances 	Manager Corporate and Community, Senior Finance Officer	Annual

Objective	Action	Responsible Officer	Timeframe
	<ul style="list-style-type: none"> • Salaries • Money, property and other physical assets 		
	Annual report to Audit and Risk Committee regarding the position of Risk Management, Internal Controls and Legislative Compliance.	Manager Corporate and Community	Annual
External Auditor	External Audit of appropriateness and effectiveness of Shire systems and procedures in relation to: <ol style="list-style-type: none"> 1. Risk management 2. Internal control 3. Legislative compliance 	CEO, Manager Corporate and Community, Senior Finance Officer, Audit and Risk Committee	Once in every three financial years
Avenue for reporting	There are adequate means for reporting suspicious or known illegal or unethical conduct available to all personnel.	CEO, Manager Corporate and Community	Ongoing
Public Interest Disclosure	Dissemination of Public Interest Disclosure Policy and Officer's details on the internet.	CEO	Ongoing
Whistle blower Protection	Monitor policy actively protect whistleblowers.	CEO, EMT	Ongoing
Accountability	Statement to promote staff accountability for their own work processes.	CEO, Manager Corporate and Community	Ongoing
	Preventing fraud and corruption is annotated in the position descriptions.		
Supplier Vetting	Review Tendering and Purchasing policies to ensure suppliers are bona fide	Manager Corporate and Community	Annual
	Undertake Vendor audits		Ad hoc
	Conduct random supplier and invoice integrity	Manager Corporate and Community	Bi-annual
Actual vs Budget Analysis	Monitor actual income or expenditure.	Managers, Budget Responsible Officers	Ongoing

Response

Fraud response as detailed in Table 13.1 is a key element of the overall Fraud and Control Plan. As fraud and corruption are criminal offences the primary responsibility for investigating and initiating prosecution for suspected fraud or corruption rests with the Police Service.

Table 13.1

Objective	Action	Responsible Officer	Timeframe
Policies and Procedures	Fraud and Corruption Control Policy/Plan reviewed, maintained and communicated.	CEO, Manager Corporate and Community	Once every 2 years <2027
Investigation	Internal Investigation process established	CEO, Manager Corporate and Community,	As required
	Appointment of External Investigator Process		
Internal Reporting	Develop a fraud and corruption incident register	Manager Corporate and Community	Within 1 month of the adoption of the Plan
	Table fraud and corruption incident register at the Audit and Risk Committee on six monthly basis.	CEO	Six monthly
Disciplinary Procedures	Disciplinary action, which may include termination of employment, is taken against officers involved in any misconduct in accordance with the Shire's policies.	CEO, Managers	As required
External Reporting	The Shire will report suspected fraudulent and corrupt conduct in accordance with the <i>Corruption, Crime and Misconduct Act 2003</i> , and to the Police where appropriate.	CEO, Managers	As required
Civil action for recovery of losses	The Shire may seek to recover any money or assets lost due to incidents of fraud and corruption where appropriate.	CEO, Manager Corporate and Community	As required
Review internal controls	Where fraud is detected, assess adequacy of internal controls and consider whether improvements are required.	Manager Corporate and Community	As required
Fidelity guarantee insurance	Maintain a fidelity guarantee insurance policy, that insures the entity against the risk of loss arising from internal fraudulent conduct.	Manager Corporate and Community	Ongoing

Review

The Fraud and Control Plan will be reviewed at least once every two years.

9.12.25.02 ANNUAL FINANCIAL REPORT AND AUDIT REPORT 2024/2025

File No:	FIN007A
Date of Meeting:	18 December 2025
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	Shire of Brookton
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Item:

The 2024/2025 Annual Report (AR) provides a summary of the Shire's performance in relation to finance and governance responsibilities for the 2024/2025 financial year.

Description of Proposal:

The Officer's Recommendation is that the Audit, Risk and Improvement Committee make a recommendation for Council to approve the 2024/2025 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 2024/25 Annual Financial Report is included at Attachment 9.12.25.02A under separate cover and the auditors' Management Letter is included at Attachment 9.12.25.02B.

Nexia attended the Shire of Brookton onsite during 13-17 October 2025 with ongoing communication and follow up through to November 2025. The Auditor signed their Audit Report on 20 November 2025.

No matters were raised as part of the 2025 Final Management Letter as presented in attachment 9.12.25.02B.

With Council adoption of the 2024/2025 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.

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.

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	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
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

In the Auditor's opinion the Shire of Brookton's 2024/2025 Annual Financial Report complies with the *Local Government Act, 1995* and with the Local Government (Financial Management) Regulations, 1996 and further:

- gives a true and fair view of the Shire's financial position as of 30 June 2025 and of the Shire's financial performance and its cash flows for the year ended 30 June 2025; and
- complies with the Australian Accounting Standards.

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

The Shire of Brookton's corporate services business unit will continue to identify improvements of internal controls to improve efficiencies within the Shire of Brookton.

OFFICER RECOMMENDATION

That the Audit, Risk and Improvement 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 2024/2025 Annual Report included as Attachment under separate cover 9.12.25.02A to this report;
2. authorise the Chief Executive Officer to give public notice of the availability of the 2024/2025 Annual Report in accordance with Section 5.55 of the Local Government Act, 1995; and
3. receives the Management Report from the Office of the Auditor General for the Year ended 30 June 2025 included at Attachment 9.12.25.02B.

(Simple majority vote required)

ARIC 12.25-03

COMMITTEE RESOLUTION

MOVED Cr McCabe

SECONDED Cr de Lange

That the Audit, Risk and Improvement 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 2024/2025 Annual Report included as Attachment under separate cover 9.12.25.02A to this report;**
- 2. authorise the Chief Executive Officer to give public notice of the availability of the 2024/2025 Annual Report in accordance with Section 5.55 of the Local Government Act, 1995; and**
- 3. receives the Management Report from the Office of the Auditor General for the Year ended 30 June 2025 included at Attachment 9.12.25.02B.**

CARRIED BY SIMPLE MAJORITY VOTE 6/0

For: Cr Wallis, Cr McCabe, Cr Crouch, Cr Copping, Cr de Lange, Cr Toop

Against: Nil

Attachments

Attachment under separate cover 9.12.25.02A - Annual Report - 2024-25

Attachment 9.12.25.02B – Management Letter FY2025

ATTACHMENT

SHIRE OF BROOKTON

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

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.

ATTACHMENT

SHIRE OF BROOKTON

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

NO FINDINGS WERE NOTED DURING THE INTERIM AND FINAL AUDITS FOR THE YEAR ENDED 30 JUNE 2025.

10.12.25 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 is to be considered by Council at December 2025 Ordinary Council Meeting	CEO	Dec-25	80%
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 11/12/2025 Contractor engaged to complete review and repeal/replacement of local laws. Council to review Local Laws at December 2025 OCM. Council will not adopt Standing orders local law as regulation is about to supersede this type of local law.	CEO	Jun-26	50%

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. 09/12/24 No further progress. 27/06/25 Provision included in the 25/26 Draft Budget. 10/12/25 No Progress.	MCC	Jun-26	50%

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 & under review. Training Policy in existence 2.39. Code of conduct under review as part of policy manual.</p> <p>February 2025 Employees Code of Conduct reviewed and adopted. June 2025 Shire policy review completed.</p>	CEO	Jun-26	70%

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
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 appropriately communicated to staff.	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. 09/12/2024 No further progress. 27/06/25 No further progress. December 2025 Fraud & Corruption Control Policy and Fraud & Corruption Control Plan to be reviewed by Council at December 2025 OCM.	MCC	Jun-26	20%
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. June 2025 - Review did not include PID Policy or procedure.	CEO	Jun-26	20%
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. June 2025 Policy Review completed.	CEO	Jun-25	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%

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	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. February 2025 Employee Code of Conduct review complete.	CEO	Feb-25	100%
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. 27/06/25 No further progress. 21/8/2025 2.9 Use of Purchasing Cards adopted	MCC	Aug-25	100%
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. 09/12/2024 No further progress. 27/06/25 DKM Workplace Solutions engaged to further assist. December 2025 Draft Fraud & Corruption Policy and Draft Fraud & Corruption Plan are to be considered by Council	CEO/MC C	Dec-25	80%
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. 09/12/2024 No progress. 27/06/25 No progress. 10/12/2025 No Progress.	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	09/12/2024 No progress. 27/06/25 No progress. 10/12/2025 No Progress.	MCC/CEO	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	09/12/2024 No progress. December 2025 No progress.	CEO/GO	Jun-26	0%
2.2.3	Dec-23	Tender, Contract and Lease Management	The lease register did not record insurance details of lessees.	Moderate	09/12/2024 No progress. 27/06/25 No progress. 10/12/2025 No Progress.	MCC	Dec-24	0%

11.12.25	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING
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Nil.

12.12.25	CONFIDENTIAL ITEMS FOR DISCUSSION
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12.12.25.01	SHIRE OF BROOKTON RISK REGISTER
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The latest version of the Register is included below for Members to review at Confidential Attachment 12.12.25.01A.

13.12.25	CLOSURE OF MEETING
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With no further business, the Presiding Member declared the meeting closed at 5:28 pm.