Shire of Brookton

AGENDA

Audit and Risk Committee Meeting

To be held on:
Thursday 24 July 2025 5:00pm
Shire of Brookton Council Chamber
14 White Street, Brookton

This meeting will be recorded in line with Local Government Act.

NOTICE OF MEETING

Dear Councillor, Elector or Ratepayer,

Notice is hereby given that the Audit and Risk Committee Meeting will be held on Thursday 24th July 2025 in the Council Chambers at the Shire Administration Centre commencing at 5:00pm.

Gary Sherry
CHIEF EXECUTIVE OFFICER
17th July 2025

DISCLAIMER

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Brookton warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Brookton for any act, omission or statement or intimation occurring during a Council meeting.

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1.07.25 DECLARATION OF OPENING

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.

2.07.25 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 R Wallis	

External Committee Members (Voting)

Mr E Pech
Mr N Walker

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

Cr L McCabe

Leave of Absence

Nil.

Visitors/Residents/Electors

3.07.25 CONFIRMATION OF PREVIOUS MINUTES

That the minutes of the Audit and Risk Committee meeting held in the Shire of Brookton Council Chambers, on 12th March 2025, be confirmed as a true and correct record of the proceedings.

4.07.25 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

5.07.25 PUBLIC QUESTION TIME

Nil at this time.

6.07.25 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil at this time.

7.07.25 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

8.07.25 PRESENTATIONS

Nil.

9.07.25 FINANCE

9.07.25.01 2024/25 AUDIT – INTERIM MANAGEMENT LETTER – JUNE 2025

File No:	FIN 007C
Date of Meeting:	24 July 2025
Location/Address:	Shire of Brookton
Name of Applicant:	Officer of the Auditor General
Name of Owner:	N/A
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 Report:
The Audit and Risk Committee is to review the Interim Management Letter and recommend that Council receive the Interim Management Letter.

Description of Proposal:
Nexia Australia audit staff visited the Shire of Brookton on the 05 to 09 May 2025 to conduct the Interim Audit for the year ending 30 June 2025.

As a result of their review, no matters were raised in the 2025 Interim Management Letter, included at Attachment 9.07.25.01A.

Background:
Nexia Australia are the Office of the Auditor General's contracted auditors who complete the Shire of Brookton's audit work on behalf of the Office of the Auditor General.

Consultation:
Chief Executive Officer, Office of the Auditor General and Nexia Australia.

Statutory Environment:
Local Government Act 1995 and associated regulations.

Relevant Plans and Policy:
1.11 Council Committees – Terms of Reference and 2.5 Risk Management.

Financial Implications:
There are no known financial implications upon either the Council's current budget or Strategic Resource Plan.

Risk Assessment:
Failure to monitor the Shire's ongoing internal controls and risks would impact the organisations obligations to achieve legislative compliance.

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
There were no findings contained within the Interim 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'S RECOMMENDATION
That the Audit and Risk Committee recommends to Council:

1. ***to receive the Interim Management Letter from the Interim Audit for the Year ended 30 June 2025, as presented; and***

2. ***to note there are no further actions required by the Chief Executive Officer.***

(Simple Majority vote required)

Attachment
Attachment 9.07.25.01A – 2025 Interim Management Letter.

ATTACHMENT

SHIRE OF BROOKTON
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025
FINDINGS IDENTIFIED DURING THE INTERIM 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 INTERIM AUDIT

NO FINDINGS DURING THE INTERIM AUDIT FOR THE YEAR ENDED 30 JUNE 2025.

9.07.25.02 REVIEW OF THE AUDIT & RISK COMMITTEE TERMS OF REFERENCE

File No:	N/A
Date of Meeting:	24 July 2025
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
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 Report:
The Committee is to consider recommendations to Council from the review of the Terms of Reference for the Audit and Risk Committee.

Description of Proposal:
As per 7.6.2 of the Audit & Risk Committee terms of reference, the Audit & Risk Committee is to review its performance and terms of reference biennially and report to Council. The previous review was completed in July 2023, with the current review finalised in July 2025. Upon reviewing the terms of reference, it has been determined that no changes are required at this time.

It is noted that the Terms of Reference may be subject to further revision following the implementation of amendments to the Local Government Act 1995. These reforms, introduced through the Local Government Amendment Act 2024, are being progressively implemented, with key changes scheduled through to October 2025. As such, any future updates to the Terms of Reference will take into account the implications of these legislative changes as they come into effect.

A copy of the Audit & Risk Committee – Terms of Reference is detailed in Attachment 9.07.25.02A.

Background:
Council must appoint an Audit & Risk Committee to oversee financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability, and the internal and external audit functions. The Committee makes recommendations and reports to Council on these matters.

The primary objective of the Audit Committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

In accordance with clause 7.6.2 of the Audit and Risk Committee Terms of Reference, the committee is required to review its terms of reference to ensure it is operating at maximum effectiveness and recommend changes it considers necessary to Council for approval.

Consultation:
Internal consultation has occurred with the Chief Executive Officer.

Statutory Environment:
Local Government Act 1995.

Relevant Plans and Policy:
The recommendation is relevant to 1.11 Council Committees – Terms of Reference.

Financial Implications:
The Committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

Risk Assessment:
The risk in relation to the amended policy is assesses as "Medium". It is a statutory requirement to have an Audit and Risk Committee. The Terms of Reference are to be reviewed and recommended to Council.

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
Nil.

OFFICER'S RECOMMENDATION
That the Audit and Risk Committee recommends to Council to adopt the Audit and Risk Committee Terms of Reference, as presented in Attachment 9.07.25.02A.

(Simple Majority vote required)

Attachment
Attachment 9.07.25.02A – Audit and Risk Committee Terms of Reference – July 2025.

AUDIT AND RISK COMMITTEE TERMS OF REFERENCE

1. Purpose of the Terms of Reference

The purpose of the terms of reference is to facilitate the operation of the Audit and Risk Committee (the Committee).

2. Introduction

The Committee has been established in accordance with Part 7 of the *Local Government Act, 1995* and constitutes an advisory committee formally appointed by and responsible to the Council.

This Committee does not have any:

- Executive powers;
- Authority to implement actions in areas over which management has responsibility;
- Financial responsibility; nor
- Management functions.

It is independent of the Shire's Administration with fundamental oversight and a need to focus on matters relating to internal and external audit, and risk exposure and mitigation pertinent to the Shire of Brookton.

Accordingly, the Committee's is to assist the Shire Council in:

- Liaising with the Office of the Auditor General (OAG),
- Overseeing external and internal audit functions;
- Promoting high level transparency and accountability of the Shire's financial management systems and reporting;
- Managing its risk exposure; and
- Driving a culture of continuous improvement.

Furthermore, the Committee is to report to Council with appropriate advice and recommendations on matters relevant to this Terms of Reference in order to facilitate decision making by Council in the discharge of responsibilities pursuant to statutory requirements.

3. Objectives

The objectives of the Committee are to oversee:

3.1 The integrity of external financial reporting, including accounting policies.

3.2 The scope of work, objectivity, performance and independence of the external auditor.

3.3 The establishment, effectiveness and maintenance of controls and systems to safeguard the Shire's financial and physical resources.

3.4 The systems or procedures that are designed to ensure the Shire and its subsidiaries comply with relevant statutory and regulatory requirements.

3.5 The process for recognising risks arising from the Shire's operations, strategies, and consider the adequacy of measures taken to manage those risks.

3.6 The process and systems which protect the Council against fraud and irregularities.

3.7 The promotion of best practice in striving to instil and maintain a culture of continuous improvement.

The Committee must also add to the credibility of Council by promoting ethical standards through its work.

4. Authority

The Committee has the authority to:

4.1 Review and suggest improvements to internal and external auditor's annual audit plans and the outcomes/results of all audits undertaken.

4.2 Monitor and advise the CEO in reviews conducted under regulation 17 (1) of the Local Government (Audit) Regulations, 1996 and regulation 5 (2) (o) of the Local Government (Financial management) Regulations, 1996.

4.3 Formally meet with the AOG appointed auditors as necessary.

4.4 Seek resolution on any disagreements between management and the AOG auditors on financial and performance reporting.

4.5 Advise Council on any or all of the above as deemed necessary.

5. Composition of Committee Members

5.1 The Committee will consist of all Elected Members .

5.2 The Council is to also appoint at least two (2) external Committee members from within the community.

5.3 The Presiding Member and Deputy Presiding Member is be appointed biennially by the Committee through election by all committee members after the Ordinary Local Government Election.

5.4 The appointed Committee members should collectively have a broad range of skills and experience relevant to the operations of the Shire.

5.5 Appointments of external Committee members will be for a two-year term. The terms of appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected representatives.

5.6 A quorum will be a minimum of 50% of the membership of the Committee.

5.7 Each Committee member must declare proximity, financial or impartiality interests that relate to matters considered at every meeting.

5.8 New members are to receive relevant information and be briefed immediately following their appointment to assist in performing their responsibilities on the Committee.

6. Meetings

6.1 Meetings may be called by the Presiding Member of the Committee, or at the request of the Shire President or Chief Executive Officer.

6.2 The meetings are open to the public.

6.3 The Chief Executive Officer is responsible for arranging Committee meetings and may invite members of management, internal and external auditors or other employee to attend meetings as observers and to provide pertinent information, as necessary.

6.4 The Committee should meet at least twice per year with a meeting schedule to be set that includes the dates, location, and where possible a proposed work plan for each meeting for the forthcoming year, that covers all the responsibilities outlined in this terms of reference.

6.5 Meeting agendas are to be prepared and provided at least one week in advanced notice to members, along with appropriate briefing materials as well as be advertised in the Community with no later than 72 hours prior to the meeting being convened.

6.6 Minutes are to be taken at each meeting and presented to the subsequent meeting for confirmation and Council for receipt and acknowledgement.

7. Responsibilities

The Committee is to perform the following responsibilities:

7.1 Risk Management

7.1.1 To review and suggest improvements on the current and comprehensive risk management framework and associated procedures for effective identification and management of the Shire's business and financial risks, including fraud.

7.1.2 To determine whether a sound and effective approach is being administered in managing the Shire's major risks, including those associated with individual service delivery, projects, and activities, such as community events.

7.1.3 To assess the impact of the Shire's risk management framework on its exposure to litigation and insurance arrangements.

7.1.4 To review and suggest improvements to developing and implementing fraud control arrangements and be satisfied the Shire has appropriate processes and

systems in place to detect, capture and effectively respond to fraud.

7.1.5 To ensure adequate systems of internal control are in place to mitigate key business risks and promote the effectiveness and efficiency of operations.

7.1.6 To oversee, review and suggest improvements to internal audit functions in accordance with Institute of Internal Auditor's International Standards for the Professional Practice of Internal Auditing.

7.1.7 To receive and review all audit reports and provide advice and recommendations to the Council on significant issues identified in audit reports with a focus of continuous improvement.

7.2 Financial Report

7.2.1 To review and suggest improvements to significant account and reporting issues, including:

- complex or unusual transactions;
- identified accounting anomalies;
- professional and regulatory pronouncements and legislative changes; and
- effect on the financial reporting requirements.

7.2.2 To review (with management and the AOG) the external audit results, including any difficulties or deficiencies identified and suggest improvements, if required.

7.2.3 To review and suggest improvements to the annual financial report in consideration of legislative requirements and appropriate accounting principles.

7.2.4 To review and suggest improvements to the financial information presented to Council and the Community in the financial reports based on transparency and accountability measures, without revealing information that could be used to aid in fraudulent activity.

7.2.5 To review (with management and the -OAG) all matters required to be communicated to the Committee under the Australian Auditing Standards, and suggest improvements if required.

7.2.6 To review, suggest improvements and recommend adoption of the Annual Financial Statements to Council.

7.3 Compliance

7.3.1 To review, suggest improvements and monitor systems and processes to ensure relevant compliance with legislative requirements, with associated reporting to Council.

7.3.2 To keep informed of the findings of any examinations by regulatory agendas and any auditor (internal or external) observations and monitor management's response to these findings.

7.3.3 To obtain regular updates from management about compliance matters.

7.3.4 To review and suggest improvements to the annual Compliance Audit Return (CAR) and report the results to the Council.

7.4 External Audit

7.4.1 To discuss with the OAG auditor's the proposed audit scope and methodology for financial and performance audits, including any reliance on internal auditor activity.

7.4.2 To consider the findings and recommendations of relevant financial and performance audits performed by the OAG auditors, and ensure the Shire Administration implements relevant recommendations in a timely manner.

7.4.3 To provide an opportunity for the Committee to meet with the OAG auditors to discuss any matters consider by either party to be of concern.

7.4.4 To monitor and provide feedback on management's implementation of external audit recommendations.

7.5 Reporting Responsibilities

7.5.1 To report regularly to the Council on the Committee's activities, issues, and related recommendations through circulation of minutes.

7.5.2 To monitor and ensure open communication and co-operation is achieved between the internal auditor, the external OAG auditors, and the Shire's management.

7.6 Other Responsibilities

7.6.1 To perform other activities related to this Terms of Reference, as requested by the Council.

7.6.2 To perform a biennial review and suggest improvements to this Terms of Reference for Council's consideration and approval prior to the next Local Government Ordinary Election.

7.7 Remuneration of External Members

7.7.1 Remuneration of External members are to be remunerated in accordance with section 5.100 of the Act. The extent to which external members can be reimbursed shall be as determined by the Salaries and Allowances Tribunal.

10.07.25 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 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 **27/06/25 Provision included in the 25/26 Draft Budget. DKM Workplace Solutions Pty Ltd have been contracted to provide a Workforce Plan.**	CEO	May-21 Dec-21 **Dec-25**	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 **27/06/25 Provision included in the 25/26 Draft Budget.**	CEO	**Apr-26**	20%
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	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	MCC	Dec-23	**50%**

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
			equipment policy, communicating the policy to staff and ensuring ongoing monitoring of compliance with the policy.		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.**			
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	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. 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. 5/7/2023 The CEO will review the Shire of Brookton Employees Code of Conduct by 30 July 2023. 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. **27/06/25 – Policy review complete. Procedures need to be reviewed.**	CEO	Feb-24 Jun-24 **Mar-26**	20%

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	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 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 Provision included in the 25/26 Draft Budget.**	MCC	Dec-23 **Oct-25**	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. **27/06/25 A review of the PID Policy has commenced.**	CEO	Jun-24 **Oct-25**	20%
2.2.1	Dec-23	Risk Management Policies and Procedures	Occupational Safety and Health Policy - was due for review in June	Moderate	Occupational Safety and Health Policy will be reviewed as HR Policies will be in a total review of the Shire of Brookton Policy	CEO	Jun-24	**100%**

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
			2023. The policy also contains an old ref to AS/NZS 4801.		Manual to be reviewed by Council after the October 2023 Elections. 26/08/24 Policy reviewed & updated. **27/06/25 Policy Manual Review completed.**			
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. **25/2/25 Employees Code of Conduct reviewed and provided to employees.**	CEO	Dec-24	**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.**	MCC	Dec-24 **Dec-25**	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. 09/12/2024 No further progress. **27/06/25 DKM Workplace Solutions engaged to further assist. Draft policy is under review.**	CEO/MCC	Dec-24	40%
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. 09/12/2024 No further progress. **26/06/25 Full review of Policy Manual and Operational Guidelines completed June 2025.**	CEO/MCC	Dec-24	**100%**

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
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	09/12/2024 No progress. **27/06/25 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**	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. **27/06/25 No progress**	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	09/12/2024 No progress. **27/06/25 No progress.**	MCC	Dec-24	0%
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. 09/12/2024 No further progress. **27/06/25 Policy Manual & Organisational Procedures reviewed June 25 OCM with 1.13 Internal Audit Charter now included in the Operational Guidelines.**	MCC	Dec-24	**100%**

11.07.25 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil at this time.

12.07.25 CONFIDENTIAL ITEMS FOR DISCUSSION

12.07.25.01 SHIRE OF BROOKTON RISK REGISTER

The latest version of the Register is included below for Members to review at Confidential Attachment 12.07.25.01A.

13.07.25 CLOSURE OF MEETING

With no further business, the Presiding Member will declare the meeting closed.