

Reg 17 and Risk Action Plan

Completed In progress Ongoing Not yet commenced Reviewed elsewhere

Recommendations:	Actions:	Date completed:
Annual review of risk management policy to be monitored through Attain	- Add annual review to the Attain compliance calendar	Added 10 January 2023
Annual review of risk management Framework to be monitored through Attain	- Add annual review to the Attain compliance calendar	Added 10 January 2023
Annual review of risk register to be monitored through Attain	- Add annual review to the Attain compliance calendar	Added 10 January 2023
Annual review of Business Continuity Plan to be monitored through Attain	- Complete review of plan - Add annual review to the Attain compliance calendar	
Revalue Shire's Infrastructure Assets Early in 2023	- Develop RFQ for revaluations - Select company to complete revaluations - Update Asset module on Synergysoft - notify LGIS of changes once revaluations completed	RFQ in development March 2023
Employee Code of Conduct Reviewed	- Code of Conduct presented to Council - Code of Conduct approved by CEO - Code of Conduct disseminated to all staff - Code of Conduct sessions held for all staff	Council approved 20 December 2022 Approved by CEO 20 December 2022 Code of conduct emailed to all staff 25 January 2023 Sessions booked for the week commencing 20 March
Attain maintained and updated	- Regular monitoring of Attain - Regular updates to Exec team on upcoming deadlines	Ongoing
Insurance cover	- Provide updated building valuations to LGIS for 23/24 policy schedule - Provide updated infrastructure valuations to LGIS for 23/24 policy schedule - Provide updated fleet register to LGIS for 23/24 policy schedule	Completed March 2023 Awaiting revaluations Completed March 2023
Policy review calendar to be developed	- Develop a policy review calendar/ timeline	
A focus placed on internal controls relating to Audit findings in 20/21 and 21/22 financial years	20/21	
	- Credit card policy amended to include changed process	Policy accepted at OCM November 2022
	- Employee master file to be checked fortnightly	Process commenced October 2022, occurs each pay cycle

	- All journals are reviewed and signed by senior staff	Process commenced 8 August 2022, most completed digitally and stored on shared drive. Hard copies stored in SFO office
	- Compliance with procurement processes a) Notification to all creditors not to supply goods/ services without a valid PO b) Creditor form updated c) Executive staff have been upskilled to ensure appropriate quotes are obtained prior to purchase orders being created d) quotes are being attached onto the requisition or purchase order in Synergy where possible e) Ensuring invoices are not paid unless appropriate documents are in place	Ongoing, but more compliance occurring now than previously
	- Bank Reconciliations completed monthly and signed by senior staff	Altus Bank Reconciliation module implemented December 2022, all subsequent reconciliations completed via Altus
	- Standardised and centralised HR practices implemented throughout the organisation	All Position Descriptions and Classifications for advertised positions since April 2022 consistent Review of existing staff PDs and Classifications commenced March 2023 Organisation Structure loaded into Synergy
	21/22	
	- Bank rec/ employee master file/ procurement practices (on own lines above)	
	- Review of risk management system and procedures	The Reg 17 and Risk reviews occurred in November/ December 2022, with policies updated. The Reg 17 and Risk documents were presented to the audit committee in December and then taken to the December OCM Annual review has been added to Attain
	- End of day reconciliation	Process commenced October 2022. Both DoT and Muni tills are checked

		and signed off by a second officer each day
		Work instruction to be completed
	- Money processed through trust bank account	BSL and BCTF no longer paid through the trust account Steps commenced to move existing funds from the trust account
	- Fixed asset register not reconciling	Auditors advised this would be corrected once Infrastructure Asset revaluations completed
	- Fair value of Infrastructure assets	
	- Payroll practices	Implementation of Altus payroll digital payroll solution – pre-implementation commenced
		Employment contracts to be reviewed for all staff and letters to be provided and filed centrally
		Higher duties work instruction to be created and disseminated to Exec Staff
	- Risk register	Risk dashboard reviewed and presented to Audit Committee and Council in December
		Annual review of the dashboard added to Attain in January 2023
	- Audit Committee Terms of Reference	Audit Committee Terms of Reference presented to the Audit Committee and adopted by Council in December 2022
	- Purchasing Policy	Purchasing policy and Delegation register to be completed by the end of the financial year
	- Asset Management Policy	Asset Management Policy to be reviewed and updated
- Rates reconciliation	Rates reconciliations signed by EMCS – this usually occurs and was only a finding at audit due to a staff change	

		The 22/23 sign off has already occurred
Review of processes	- Review of finance processes - Creation of Work Instructions for all finance tasks	Commenced in February 2023 Will be ongoing throughout 2023
Review of Delegation Register	- Changes required to DL4.12	Review commenced
Audit Committee involved in Risk Framework review	- Audit Committee presented with regular reports on improvement/ action plans	Updates to be presented quarterly with the first scheduled for 27 March Audit Committee meeting
Shire of Merredin Recordkeeping Plan review	- Recordkeeping Plan reviewed and updated	Update sent to State Records Office in December 2022.
Shire of Merredin Workforce Plan review	- Workforce Plan review	To be completed

Risk Dashboard Review

Asset Management			
Action	Completed Y/N	Date Due	Date Completed
RAMMS Training	N	Nov-23	
Verification of Roads data into RAMMS	N	Nov-23	
Quarterly stocktakes at works depot	N	Dec-23	
Review and update Asset Management Policy	N	Jun-23	
Create Asset Management Strategy	N	Dec-23	
Business and Community Disruption			
Action	Completed Y/N	Date Due	Date Completed
Implement internal emergency management arrangements across Shire	N	Ongoing	
Review LEMA annually	N	Ongoing	
Failure to Fulfil Compliance Requirements (statutory, regulatory)			
Action	Completed Y/N	Date Due	Date Completed
Review Compliance Calendar within Attain	ongoing	Ongoing	
Review process for CAR completion	Y	Ongoing	Current CAR completed and will be presented to Audit 27 March and Council 28 March
Quarterly monitoring of Attain outcomes at SMG	Y	Ongoing	On agenda at all meetings
Document Management Process			
Action	Completed Y/N	Date Due	Date Completed
Digitise HR records	N	Dec-23	Some records digitised

Digitise vital records	N	Dec-23	Some records digitised
Review policies and create Policy Index with 'last reviewed date' component	N	Dec-23	Some policies reviewed
Review procedures and create Procedure Index with 'last reviewed date' component	N	Jun-24	
Creation of key secure documents that are unable to be edited	Y/N	Mar-23	Some folders/ documents secured as per exec requests
Continue to review archives of the Shire	N	Ongoing	Officer has commenced
Employment Practices			
Action	Completed Y/N	Date Due	Date Completed
Develop and implement Recruitment Process	N	Jun-22	Commenced
Updating HR Synergy Module	N	Dec-23	Commenced
Review of qualification, licenses and tickets for required staff	N	Ongoing	
Engagement Practices			
Action	Completed Y/N	Date Due	Date Completed
Review Engagement & Consultation Framework	N	Jan-24	
Complete Community Scorecard Survey	N	Dec-23	
Environment Management			
Action	Completed Y/N	Date Due	Date Completed
Complete outstanding actions from waste water re-use audit	N	Jan-23	
Training to be completed for the waste water management program	N	Ongoing	
Develop Landfill Closure Plan	N	Dec-23	
Errors, Omissions and Delays			
Action	Completed Y/N	Date Due	Date Completed
Identify key procedures for ALL areas, to be documented	N	Dec-23	
Create Procedural/Internal Management procedures and policies	N	Dec-23	
Consider a 'Knowledge Management' system for procedures (intranet)	Partial – intranet in place but not well utilised	Dec-23	
Regularly review key information on website for accuracy	Y	Ongoing	This is completed on an ongoing cycle

Consider implementing a process to track complaints/ work requests	N	Dec-23	
External Theft, Fraud or Damage			
Action	Completed Y/N	Date Due	Date Completed
Review Admin Security Procedure to include changing of the 4 digit access system every 6 months or when staff leave	Y	Ongoing	Staff assigned personal PINs for alarm system as required
Review of contractor access and induction processes, including assessment of effectiveness and consistency	Partial	Ongoing	Inductions of staff following commencement of employment with the Shire of Merredin. Use of VELPIC training module and assistance from LGIS Regional Risk Coordinator for induction of contractors.
Management of Facilities/ Venues/ Events			
Action	Completed Y/N	Date Due	Date Completed
Review internal procedures for events and bookings - communication focus	N	Sep-23	
Review facility/ venue hire forms created for Cummins Theatre & other external facilities	N	Jan-24	
IT or Communications Systems and Infrastructure			
Action	Completed Y/N	Date Due	Date Completed
Develop an IT equipment register and replacement plan	N	Dec-23	Commenced
Develop and implement ICT Framework	N	Dec-23	
Review performance of IT vendors	N	Dec-23	
Implement staff and Councillor training for enhanced IT security	N	Dec-23	
Review staff IT access profiles on shared drive and in SynergySoft	N	Dec-23	Commenced
Misconduct			
Action	Completed Y/N	Date Due	Date Completed
Review of Induction Procedure	N	Ongoing	Commenced
Review Fraud & Corruption Control Plan	N	Dec-23	
Authorised officers letters of appointment (unions)	N	Dec-23	
Ethical and Accountable Decision-Making training	N	Ongoing	Part of staff reinduction March
Projects/ Change Management			
Action	Completed Y/N	Date Due	Date Completed

Develop project management plans for the management of major projects (i.e. CBD)		As required	
Safety and Security Practices			
Action	Completed Y/N	Date Due	Date Completed
Determine contractor/ site inspection procedural approach	Y	Nov-23	Use of VELPIC training module and assistance from LGIS Regional Risk Coordinator for induction of contractors.
Review OHS and new guidelines as identified	N	Nov-23	Training for senior management relating to roles and responsibilities under new WHS still to be finalised.
Conduct Annual Risk Assessment for BFB and SES	N	Jun-23	
Supplier/ Contract Management			
Action	Completed Y/N	Date Due	Date Completed
Regular review of Tenders, Contracts, Agreements and Grants SynergySoft module	Y	Ongoing	Contract and Grant milestones emailed to relevant staff weekly
Procurement and Disposal			
Action	Completed Y/N	Date Due	Date Completed
Review local panel of suppliers	N	Nov-23	
Review the Disposal of Assets Policy to include updated regulations	N	Dec-23	
Training for requisitions and purchase orders	N	Ongoing	