

**Risk Context**

Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority. This would include instances of:

- Relevant authorisations not obtained.
- Distributing confidential information.
- Accessing systems and / or applications without correct authority to do so.
- Misrepresenting data in reports.
- Theft by an employee
- Inappropriate use of plant, equipment or machinery
- Inappropriate use of social media.
- Inappropriate behaviour at work.
- Purposeful sabotage

*This does not include instances where it was not an intentional breach - refer Errors, Omissions or Delays.*

**Potential causes include:**

Inadequate training of code of conduct \ induction	Greed, gambling or sense of entitlement
Changing of job roles and functions/authorities	Collusion between internal & external parties
Delegated authority process inadequately implemented	Password sharing
Disgruntled employees	Sharing of confidential information
Lack of internal checks	Low level of Supervisor or Management oversight
Covering up poor work performance	Believe they'll get away with it
Poor enforcement of policies and procedures	Undue influence from Manager / Councillor
Information leaked to Tenderers during the Tender process	Poor work culture
Insubordination	By-passing established administrative procedures

**Controls Assurance**

Key Controls	Type	Date	Rating	Control Owner
Segregation of duties (Financial)	Preventative	Jul-21	Adequate	DCEO
Delegated authority for procurement	Preventative	Jul-21	Adequate	CEO
Delegation control / framework	Preventative	Jun-21	Adequate	CEO
External Audits	Preventative	Feb-22	Effective	CEO
Police clearances	Preventative	Jul-21	Effective	DCEO
Annual drivers licence checks	Preventative	Jul-21	Adequate	MOWS
Strong management culture (Zero tolerance for misconduct)	Preventative	Ongoing	Adequate	MGMT
Cash handling policy and procedures	Preventative	Ongoing	Adequate	MCSF
IT security access framework (profiles & passwords)	Preventative	Ongoing	Adequate	DCEO
Induction Process (Code of Conduct)	Preventative	Jul-21	Adequate	DCEO / MWS
Social Media policy	Preventative	Jul-21	Adequate	CEO
Insurance	Recovery	Ongoing	Adequate	DCEO

**Overall Control Ratings:** Adequate

Actions	Due Date	Responsibility	Status of Actions
Drivers Licence Checks - Administration	Oct-22	Admin / GCO	

Consequence Category	Risk Ratings	Rating	Rating Changed since the
Reputation / Finance	<b>Consequence:</b>	Major (4)	No
	<b>Likelihood:</b>	Possible (3)	No
	<b>Overall Risk Ratings:</b>	High	RISK rating trend since last review

Indicators	Type	Benchmark	Result
Audit notifications	Lagging	< 2 minor; <=1 major	
Budget variances	Lagging	<10%	approved
Disregarding or manipulating procurement process	Leading	nil	0
Incidents warranting dismissal	Lagging	nil	0
Internal and external complaints (PID)	Lagging	nil	1
Suppliers not being paid or complaints from suppliers (not involved in collusion or bribery with staff)	Lagging	paid within 30 days	paid within 30 days
Wilful breach of segregation of duties	Leading	nil	0

**Comments**