

Shire of Cunderdin Risk Dashboard Report December 2023

Asset Sustainability practices		Risk High	Control Adequate
Actions / Treatments	Due Date	Responsibility	
Photographing of assets	ongoing	DCEO/MWS	
Continued planning of maintenance programs	ongoing	DCEO/MWS	

External theft & fraud (Including Cyber)		Risk Moderate	Control Adequate
Actions / Treatments	Due Date	Responsibility	
Renew photos of all shire works assets (building and plant) (Photos taken December 2018)	Dec-23	ETO/MOWS	
Renew Photos of all administration assets - in progress	Dec-23	Admin	

Business & Community disruption		Risk High	Control Adequate
Actions / Treatments	Due Date	Responsibility	
Complete I.T Disaster Recovery Plan	Dec-23	DCEO	
Investigate Funding options for Generator-	Jun-24	DCEO/CDO	
Review Business Continuity Plan	Nov-23	DCEO/GCO	

Management of Facilities / Venues / Events		Risk Moderate	Control Adequate
Actions / Treatments	Due Date	Responsibility	

Failure to fulfil Compliance requirements (statutory, regulatory)		Risk Moderate	Control Adequate
Actions / Treatments	Due Date	Responsibility	
Two year Legislative review of compliance (Reg 17)	May-23	DCEO/CEO	

IT or communication systems and infrastructure		Risk High	Control Effective
Actions / Treatments	Due Date	Responsibility	
Complete IT Disaster Recovery Plan	Dec-23	DCEO	
Installation of CCTV, Smoke Alarm, Air Conditioning, Digital locks and Roller Shutters	Jan-24	DCEO	

Document Management processes		Risk High	Control Adequate
Actions / Treatments	Due Date	Responsibility	
Create document disaster recovery plan	Dec-23	DCEO	
Ongoing training towards record management	Ongoing	DCEO	

Misconduct		Risk High	Control Adequate
Actions / Treatments	Due Date	Responsibility	
Drivers Licence Checks - Administration	Oct-22	Admin / GCO	

Employment practices		Risk Moderate	Control Adequate
Actions / Treatments	Due Date	Responsibility	
Performance appraisals / Review process	Ongoing	DCEO / MWS	

Project / Change management		Risk High	Control Adequate
Actions / Treatments	Due Date	Responsibility	

Engagement practices		Risk Moderate	Control Adequate
Actions / Treatments	Due Date	Responsibility	
Ongoing reviews of website	Ongoing	CDO/GOV	
Regular use of Whatsapp, Facebook, Surveys, Newsletter and Instagram	Ongoing	DCEO/CESM/CDO/GOV	

Safety and Security practices		Risk Moderate	Control Adequate
Actions / Treatments	Due Date	Responsibility	

Environment management		Risk Moderate	Control Adequate
Actions / Treatments	Due Date	Responsibility	
Environment Management Plan	Jul-24	CDO/GOV	

Supplier / Contract management		Risk High	Control Adequate
Actions / Treatments	Due Date	Responsibility	
Review contractor and supplier contract arrangements	Annually	FPA-ES	

Errors, omissions & delays		Risk Moderate	Control Adequate
Actions / Treatments	Due Date	Responsibility	

To add additional Issues / Actions / Treatments cells, insert a new line, click in the last of the existing cells above and drag down. This will bring the formulas into the new cells.

MEASURES OF CONSEQUENCE

RATING	PEOPLE	FINANCIAL IMPACT	SERVICE INTERRUPTION	COMPLIANCE	REPUTATION	PROPERTY	ENVIRONMENT	Project	
					(Social / Community)	(Plant, Equip, Buildings)		TIME	COST
Insignificant (1)	Near-Miss Minor first aid injuries	Less than \$20,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact low profile or 'no news' item	Inconsequential damage.	Contained, reversible impact managed by on site response	Exceeds deadline by 10% of project timeline	Exceeds project budget by 10%
Minor (2)	Medical type injuries	\$20,000 - \$100,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response	Exceeds deadline by 15% of project timeline	Exceeds project budget by 15%
Moderate (3)	Lost time injury <30 days	\$100,001 to \$500,000	Medium term temporary interruption – backlog cleared by additional resources < 1 Week	Short term non- compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies	Exceeds deadline by 20% of project timeline	Exceeds project budget by 20%
Major (4)	Lost time injury >30 days	\$500,001 to \$1,000,000	Prolonged interruption of services – additional resources; performance affected <1 Month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies	Exceeds deadline by 25% of project timeline	Exceeds project budget by 25%
Extreme (5)	Fatality, permanent disability	More than \$1,000,000	Indeterminate prolonged interruption of services non- performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third action actions	Extensive damage requiring prolonged period of restitution. Complete loss of plant, equipment & building	Uncontained, irreversible impact	Exceeds deadline by 30% of project timeline	Exceeds project budget by 30%

LOCAL GOVERNMENT (AUDIT) REGULATIONS 1996 - REG 17

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 at least once every 2 calendar years.

(3) The CEO is to report to the audit committee the results of that review.

[Regulation 17 inserted in Gazette 8 Feb 2013 p. 868.]

Asset Sustainability practices

Dec-23

Risk Context

Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets during their lifecycle from procurement to disposal. Areas included in the scope are;

- Inadequate design (not fit for purpose)
- Ineffective usage (down time)
- Outputs not meeting expectations
- Inadequate maintenance activities.
- Inadequate financial management and planning (capital renewal plan).

It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.

Potential causes include;

Skill level & behaviour of operators	Unavailability of parts
Lack of trained staff	Lack of formal or appropriate scheduling (maintenance /
Outdated equipment	Unexpected breakdowns
Insufficient budget to maintain or replace assets	

Controls Assurance

Key Controls	Type	Date	Rating	Control Owner
Long Term Financial Plan (budget forecast / allocation)	Preventative	May-21	Adequate	DCEO
Asset management plan	Preventative	Aug-21	Adequate	DCEO
Asset replacement program - Plant and equipment	Preventative	Ongoing	Adequate	DCEO
Asset renewal/maintenance program for buildings, etc.	Preventative	Annual (Budget)	Adequate	DCEO
Asset renewal program for roads, bridges	Preventative	Annual (Budget)	Adequate	MWS
Managerial oversight during procurement and or establishment of assets	Preventative	Ongoing	Effective	CEO
Most assets photographed	Preventative	Ongoing	Adequate	DCEO/MWS
Planned maintenance program: (buildings & other structures)	Preventative	Annual (Budget)	Adequate	DCEO
Planned maintenance program: (roads, footpaths & bridges)	Preventative	Annual (Budget)	Adequate	MWS
Planned maintenance: (parks & reserves)	Preventative	Annual (Budget)	Adequate	MWS
All maintenance and repairs are documented	Preventative	Ongoing	Adequate	DCEO
Reactive maintenance	Recovery	Ongoing	Effective	MWS/DCEO
Insurance	Recovery	Ongoing	Effective	DCEO

Overall Control Ratings: Adequate

Actions	Due Date	Responsibility	Status of Actions
Photographing of assets	ongoing	DCEO/MWS	planned
Continued planning of maintenance programs	ongoing	DCEO/MWS	planned

Consequence Category	Risk Ratings	Rating	k Rating Changed since the
Service interruption, Financial	Consequence:	Major (4)	Consequence:
	Likelihood:	Possible (3)	Likelihood:
	Overall Risk Ratings:	High	Risk rating trend since last review

Indicators	Type	Benchmark	Result
effectiveness and timeliness of Plans	Lagging		
Accidents and / or damage to property	Lagging		

Comments	Comments

Business & Community disruption			Dec-23	
Risk Context				
Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism). This includes; <ul style="list-style-type: none"> -Lack of (or inadequate) emergency response / business continuity plans. -Lack of training for specific individuals or availability of appropriate emergency response. -Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident. -Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc <i>This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".</i>				
Potential causes include:				
Cyclone, storm, fire, earthquake	Extended utility outage			
Terrorism / sabotage / criminal behaviour	Economic Factors			
Epidemic / Pandemic	Loss of key staff			
Loss of suppliers	Loss of key infrastructure			
Climate change				
				Controls Assurance
Key Controls	Type	Date	Rating	Control Owner
Regular Local and District Emergency Management Committee meetings (LEMC / DEMC)	Preventative	Mar-22	Adequate	CESM
Community recovery preparation	Preventative	Jan-22	Adequate	GOV
Community fire prevention education	Preventative	Jul-22	Adequate	CESM / RATES
Current internal Emergency Management Plan	Preventative	Dec-21	Adequate	CESM / GOV
All vehicles are stocked with relevant PPE/safety gear	Preventative	Ongoing	Effective	TO
Business Continuity Framework (Policy, Procedures & Plans)	Preventative	Dec-22	Adequate	DCEO / GOV
Generator	Recovery	Jun-24	Adequate	DCEO/CDO
I.T. Disaster Recovery Plan	Recovery	scheduled	Inadequate	DCEO
Insurance	Recovery	Ongoing	Effective	DCEO
Overall Control Ratings:			Adequate	
Actions	Due Date	Responsibility	Status of Actions / Treatments	
Complete I.T Disaster Recovery Plan	Jun-24	DCEO	liaising with IT contractor	
Review Business Continuity Plan	Dec-23	DCEO/GCO	Investigation	
Investigate Funding options for Generator-	Dec-23	DCEO/CDO	n Budget and being completed utilising DFR Grant	
Consequence Category	Risk Ratings		Rating	Has the Risk Rating Changed since the last review?
Service Interruption / Reputation	Consequence:		Major (4)	Consequence:
	Likelihood:		Possible (3)	Likelihood:
	Overall Risk Ratings:		High	Risk rating trend since last review
Indicators	Type	Benchmark	Result	
Comments				Comments
IT Disaster recovery plan include in recent IT Tender to be completed.				

Failure to fulfil Compliance requirements (statutory, regulatory)

Dec-23

Risk Context

Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation. It includes (amongst others) the Local Government Act, Planning & Development Act, Health Act, Building Act, Dog Act, Cat Act, Freedom of Information Act and all other legislative based obligations for Local Government.

It does not include Occupational Safety & Health Act (refer "Inadequate safety and security practices") or any Employment Practices based legislation (refer "Ineffective Employment practices").

Potential causes include:

Lack of training, awareness and knowledge	Lack of Legal Expertise
Staff Turnover	No Compliance Officer or person responsible for Compliance oversight and enforcement
Inadequate record keeping/ failure of corporate electronic systems	Breakdowns in the tender or procurement process
Ineffective policies & processes	Ineffective monitoring of changes to legislation
Impulsive decision making	Attitudinal problems
Councillor turnover	

Controls Assurance

Key Controls	Type	Date	Rating	Control Owner
Compliance Audit Return (DLGC)	Preventative	Mar-23	Adequate	DCEO / GOV
External Auditor reviews (compliance)	Preventative	May-23	Adequate	DCEO
Two year Legislative review of compliance (Reg 17)	Preventative	May-23	Adequate	CEO
Membership of professional associations (AIBS, Building Commission)	Preventative		Not Rated	
Strict tender and procurement process (including eQuotes)	Preventative	Ongoing	Adequate	DCEO / GOV
Compliance framework / calendar & standard operating procedures	Preventative	Ongoing	Adequate	GOV
Subscriptions (WALGA / DLGC / LGMA and other peak bodies)	Preventative	Ongoing	Adequate	DCEO
Audit Committee	Preventative	Ongoing	Adequate	CEO
Standardised forms & checksheets	Preventative	Ongoing	Effective	DCEO
State Administrative Tribunal / Ombudsman	Recovery		Adequate	DCEO

Overall Control Ratings: Adequate

Actions	Due Date	Responsibility	Status of Actions / Treatments
Two year Legislative review of compliance (Reg 17)	May-23	DCEO/CEO	Quotations Requested

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?
Reputation, Financial	Consequence:	Moderate (3)	yes
	Likelihood:	Possible (3)	no
	Overall Risk Ratings:	Moderate	Risk rating trend since last review

Indicators	Type	Benchmark	Result
Audit notifications	Leading		
Increased scrutiny from regulators or agencies	Lagging		
Internal monitoring of operations and procedures	Leading		
Litigation, fines or penalties	Lagging		
Statutory complaints	Lagging		

Comments	Comments

Document Management processes

Dec-23

Risk Context

Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation. This includes:
 -Contact lists.
 -Procedural documents, personnel files, complaints.
 -Applications, proposals or documents.
 -Contracts.
 -Forms or requests.

Potential causes include:

Spreadsheet/database/document corruption or loss	Outdated record keeping practices
Inadequate access and / or security levels	Lack of system/application knowledge
Inadequate Storage facilities (including climate control)	High workloads and time pressures
High Staff turnover	Standard Operating Policies not followed
Incompatible systems	Incomplete Authorisation Trails
Lack of awareness of the State Records Act	Lack of awareness of use of network drives and folders
Historical legacies	

Controls Assurance

Key Controls	Type	Date	Rating	Control Owner
All incoming documents are scanned and registered	Preventative	Daily	Effective	Admin
Regular reminders to staff to follow standard operating procedures	Preventative	Ongoing	Adequate	MGMT
Record-keeping Plan	Preventative	Oct-22	Adequate	DCEO
Records Management Policy / Processes / Manual	Preventative	Ongoing	Effective	Gov
Document / correspondence receipt & action process	Preventative	Ongoing	Effective	Admin
Document security (physical and electronic)	Preventative	Ongoing	Effective	DCEO
Archival process and secure archive storage room	Preventative	Ongoing	Adequate	DCEO
Electronic document management system	Preventative		Not Rated	
Document disaster recovery plan	Recovery	In Progress	Adequate	DCEO
Electronic records back up	Recovery	Ongoing	Adequate	DCEO
Incoming records weekly report	Detective		Not Rated	
Checks in place to look at network drives, folders and their growth	Detective		Not Rated	
Ongoing awareness training and education	Preventative	Jan-22	Effective	DCEO
Disposal and retention schedule.	Preventative	Jan-22	Effective	DCEO
Authority system	Preventative	Ongoing	Effective	DCEO
Information sheets	Preventative		Not Rated	
Controlled environment storage facility	Preventative		Not Rated	
E-mail archiving process	Preventative	Dec-22	Effective	DCEO

Overall Control Ratings: Adequate

Actions	Due Date	Responsibility	Status of Actions / Treatments
Create document disaster recovery plan	Dec-23	DCEO	working with IT to develop
Ongoing training towards record management	Ongoing	DCEO	training being completed

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?
Compliance / Reputation	Consequence:	Major (4)	N
	Likelihood:	Likely (4)	N
	Overall Risk Ratings:	High	Risk rating trend since last review

Indicators	Type	Benchmark	Result
Complaints relating to documentation	Lagging		
Number of documents not appropriately archived	Leading		
Number of documents not stored electronically	Leading		
Number of misplaced files	Lagging		
Time lost searching for documentation	Leading		

Comments	Comments

Employment practices		Dec-23		
Risk Context				
Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers). This includes: -Not having appropriately qualified or experienced people in the right roles. -Insufficient staff numbers to achieve objectives. -Breaching employee regulations. -Discrimination, harassment & bullying in the workplace. -Poor employee wellbeing (causing stress). -Key person dependencies without effective succession planning in place. -Industrial activity.				
Potential causes include:				
Leadership failures	Ineffective performance management programs or procedures			
Key / single-person dependencies	Limited staff availability - labour market conditions			
Poor internal communications / relationships	Inadequate induction practices			
Ineffective Human Resources policies, procedures and practices	Inconsistent application of policies			
				Controls Assurance
Key Controls	Type	Date	Rating	Control Owner
Performance appraisals / Review process	Preventative	Ongoing	Adequate	DCEO/ MWS
Encourage Staff social activities	Preventative		Not Rated	
Induction process (Code of Conduct Component)	Preventative	Ongoing	Adequate	DCEO/ MWS
Ongoing staff training and education program	Preventative	Ongoing	Adequate	DCEO/ MWS
Work/life balance	Preventative		Not Rated	
Workforce Plan	Preventative	Sep-23	Adequate	DCEO / GOV
Succession Planning	Preventative	Ongoing	Adequate	CEO
Employee Assistance Program & HR support	Recovery	Ongoing	Adequate	DCEO
Exit interview	Recovery		Not Rated	MGMT
Insurance	Recovery	Ongoing	Adequate	DCEO
Overall Control Ratings:			Adequate	
Actions	Due Date	Responsibility	Status of Actions / Treatments	
Performance appraisals / Review process	Ongoing	DCEO / MWS	implemented - ongoing	
Consequence Category	Risk Ratings		Rating	Has the Risk Rating Changed since the last review?
Compliance, Health, Reputational, Financial	Consequence:		Moderate (3)	Y
	Likelihood:		Possible (3)	Y
	Overall Risk Ratings:		Moderate	Risk rating trend since last review
Indicators	Type	Benchmark		Result
Suitable budget for training	Leading	\$ or hrs / employee / % of salary		
Average absenteeism	Lagging	%PA		
Employee Turnover (% Staff turnover rate)	Leading	%PA		
Legal claims, fines	Leading			
Workers Compensation claims (stress claims)	Leading			
Employee Satisfaction survey	Leading			
Comments				Comments

Engagement practices

Dec-23

Risk Context

Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so. For example;

- Following up on any access & inclusion issues
- Infrastructure Projects
- Local planning initiatives
- Strategic planning initiatives

This does not include instances whereby Community expectations have not been met for standard service provisions such as Community Events, Library Services and / or Bus/Transport services.

Potential causes include;

Relationship breakdowns with community groups	Short lead times
Leadership inattention to current issues	Miscommunication / poor communication
Inadequate documentation or procedures	Inadequate Regional or District Committee attendance.
Budget / funding issues	Inadequate involvement with, or support of community groups
Geographic distance	Media attention

Controls Assurance

Key Controls	Type	Date	Rating	Control Owner
Advisory committees / groups	Preventative	Ongoing	Adequate	CEO
Community-based committees, forums & workshops	Preventative	Ongoing	Adequate	CEO
Community engagement framework	Preventative		Not Rated	CEO
Road side signage - inclusive of Fire Danger Rating and variable message boards	Preventative	Ongoing	Adequate	MOWS
Public Notices / local papers / website communication	Preventative	Ongoing	Adequate	CDO
Social media platforms (Facebook / Twitter, etc.)	Preventative	Ongoing	Adequate	CDO
Support local Volunteer groups	Preventative	Ongoing	Adequate	CEO
Network with other Government agencies (DEC, DOW)	Preventative	Ongoing	Adequate	CEO
Complaints management process	Recovery	Ongoing	Adequate	CEO

Overall Control Ratings: Adequate

Actions	Due Date	Responsibility	Status of Actions / Treatments
Ongoing reviews of website	Ongoing	CDO/GOV	ongoing
Regular use of Whatsapp, Facebook, Surveys, Newsletter and Instagram	Ongoing	DCEO/CESM/CDO/GOV	ongoing

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?
Reputation	Consequence:	Minor (2)	No
	Likelihood:	Possible (3)	No
Overall Risk Ratings:		Moderate	Risk rating trend since last review

Indicators	Type	Benchmark	Result
Complaints from the community referring to lack of opportunity to participate	Lagging		
Number of substantiated complaints referring to poor engagement	Lagging		
Surprise issues being raised in Council, Community or Committee meetings	Lagging		

Comments	Comments

Risk Context

Inadequate prevention, identification, enforcement and management of environmental issues.
 The scope includes;
 -Lack of adequate planning and management of coastal erosion issues.
 -Failure to identify and effectively manage contaminated sites (including groundwater usage).
 -Waste facilities (landfill / transfer stations).
 -Weed & mosquito / Vector control.
 -Ineffective management of water sources (reclaimed, potable)
 -Illegal dumping.
 -Illegal clearing / land use.

Potential causes include;

Inadequate management of landfill sites	Inadequate reporting / oversight frameworks
Lack of understanding / knowledge	Community apathy
Inadequate local laws / planning schemes	Differing land tenure (land occupancy or ownership conditions)
Prolific extractive industry (sand, limestone, etc.)	Competing land use (growing population vs conservation)
Poor management of contaminated sites	Weed and pest management difficulties
Clandestine drug labs disposing of chemicals illegally	Bio-diversity hotspots
Weather events / natural disasters	Fuel or chemical spills
Climate change	Illegal firewood collection / burning / hunting
Complex legislation	

Controls Assurance

Key Controls	Type	Date	Rating	Control Owner
Soil and water testing	Preventative		<i>Not Rated</i>	
Environment Management Plan	Preventative		<i>Inadequate</i>	EHO
Community education & engagement e.g. schools / new home-	Preventative	Ongoing	<i>Effective</i>	CDO
Conduct environmental health inspections	Preventative	Jul-21	<i>Adequate</i>	EHO
Litter collection schedule	Preventative	Jul-23	<i>Adequate</i>	RATES OFF
Vector control	Preventative	Ongoing	<i>Effective</i>	MWS
Encourage recycling efforts (glass, oil, batteries, etc.)	Recovery	Ongoing	<i>Effective</i>	CDO

Overall Control Ratings: *Adequate*

Actions	Due Date	Responsibility	Status of Actions
Environment Management Plan	Jul-24	CDO/GOV	In Action

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?
Environment, Reputation, Financial	Consequence:	<i>Moderate (3)</i>	<i>No</i>
	Likelihood:	<i>Possible (3)</i>	<i>No</i>
	Overall Risk Ratings:	<i>Moderate</i>	Risk rating trend since last review

Indicators	Type	Benchmark	Result
Tonnes per capita recyclable generation	Leading	>5 Tonnes	
Decline in vegetation cover	Lagging	% since last GIS data set (... years)	
Number of validated environmental incidents	Lagging	... per year	
Complaints from environmental groups	Lagging		

Comments	Comments

Errors, omissions & delays

Dec-23

Risk Context

Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff. Examples include;

- Incorrect planning, development, building, community safety and Emergency Management advice
- Incorrect health or environmental advice
- Inconsistent messages or responses from Customer Service Staff
- Any advice that is not consistent with legislative requirements or local laws.
- Human error
- Inaccurate recording, maintenance, testing or reconciliation of data.
- Inaccurate data being used for management decision-making and reporting.
- Delays in service to customers

This excludes process failures caused by inadequate / incomplete procedural documentation - refer "Inadequate Document Management Processes".

Potential causes include;

Human error	Incorrect information
Inadequate formal procedures or training	Miscommunication
Lack of trained staff	Work pressure / stress
Poor use of check sheets / FAQ's	Lack of understanding
Unrealistic expectations from community, council or management	Health issues
Poor internal communication between teams	Historical decisions / advice
Disconnect between financial receipting and systems	Complex legislation
Changes to legislation	

Controls Assurance

Key Controls	Type	Date	Rating	Control Owner
Documented information sheets / website information / FAQ's to assist in providing advice to customers	Preventative	Ongoing	Adequate	CEO
External consultants such as legal	Preventative	Ongoing	Effective	CEO
External stakeholder communications (website, news articles)	Preventative	Ongoing	Effective	CEO
Staff training program (mentoring, formal & on-the-job)	Preventative	Ongoing	Effective	DCEO / MWS
Draw information from other Government agencies (DPaW, DWER, DOW)	Preventative	Jul-19	Adequate	CEO
Complaints resolution process	Recovery	Jul-19	Adequate	CEO

Overall Control Ratings: Adequate

Actions	Due Date	Responsibility	Status of Actions

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?
Reputation / Compliance	Consequence:	Major (4)	No
	Likelihood:	Unlikely (2)	No
	Overall Risk Ratings:	Moderate	Risk rating trend since last review

Indicators	Type	Benchmark	Result
Insurance claims	Lagging	<2	0
Poor community feedback	Leading	<10	
Referral to SAT/Ombudsman/Council for resolution	Lagging	<2	
Substantiated complaints regarding errors, omissions, delays or inaccurate advice / information	Lagging		

Comments	Comments

External theft & fraud (Including Cyber)

Dec-23

Risk Context

Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic), for the purposes of;
 -Fraud: benefit or gain by deceit
 -Malicious Damage: hacking, deleting, breaking or reducing the integrity or performance of systems
 -Theft: stealing of data, assets or information

Potential causes include:

Inadequate security of equipment / supplies / cash	Inadequate provision for patrons belongings
Robbery	Lack of Supervision
Scam Invoices	Collusion with internal staff
Cyber crime	

Controls Assurance

Key Controls	Type	Date	Rating	Control Owner
Community safety & crime prevention Committee	Preventative		Not Rated	
Building security access controls (alarms, CCTV, keypad access)	Preventative	Ongoing	Adequate	DCEO
Equipment storage security access controls (locked after hours and when unneeded)	Preventative	Ongoing	Adequate	MOWS
Cash handling processes	Preventative	Ongoing	Adequate	DCEO
Spare keys in strong room / key cabinet	Preventative	Ongoing	Effective	DCEO
Stringent IT security passwords and protocols (contracted)	Preventative	Ongoing	Adequate	DCEO
Insurance for loss	Recovery	Ongoing	Adequate	DCEO
Photographic record of assets	Recovery	Ongoing	Adequate	DCEO/MWS

Overall Control Ratings:

Adequate

MCSF

Actions	Due Date	Responsibility	Status of Actions / Treatments
Renew photos of all shire works assets (building and plant) (Photos taken December 2018)	Dec-23	ETO/MOWS	photos taken Jan 2019 - ongoing
Renew Photos of all administration assets - in progress	Dec-23	Admin	TBA

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?
Financial / Property	Consequence:	Minor (2)	No
	Likelihood:	Possible (3)	No
	Overall Risk Ratings:	Moderate	Risk rating trend since last review

Indicators	Type	Benchmark	Result
Cyber breaches	Lagging	nil	0
Insurance claims	Lagging	nil	0
Number of incidents of theft or fraud	Lagging	nil	0

Comments	Comments

Risk Context

Failure to effectively manage the day to day operations of facilities, venues and / or events. This includes;
 -Inadequate procedures in place to manage quality or availability.
 -Poor crowd control
 -Ineffective signage
 -Booking issues
 -Stressful interactions with hirers / users (financial issues or not adhering to rules of use of facility)
 -Inadequate oversight or provision of peripheral services (e.g.. cleaning / maintenance)

Potential causes include:

Double bookings	Traffic congestion or vehicles blocking entry or exit
Illegal / excessive alcohol consumption	Insufficient time between bookings for cleaning or maintenance
Bond payments poorly managed	Difficulty accessing facilities / venues.
Inadequate oversight or provision of peripheral services (e.g.. cleaning / maintenance)	Poor service from contractors (such as catering or cleaning)
Falsifying hiring agreements (alcohol on site / lower deposit)	Renovations
Unaccompanied minors/children	Animal Contamination
Failed chemical / health requirements	
Controls Assurance	

Key Controls	Type	Date	Rating	Control Owner
Event management process in place	Preventative	Ongoing	Effective	CDO / BHO
Feedback from users of facility and community	Preventative	Ongoing	Adequate	CDO
Inspection, maintenance and cleaning schedules	Preventative	Ongoing	Adequate	MOWS
All departments are kept informed (road works, retic, catering, maintenance, traffic management, etc.) about activities taking place at venues	Preventative	Ongoing	Adequate	MOWS
Booking information sent to Police	Preventative	Ongoing	Adequate	ADMIN
Booking system (LLC electronic, hard copy -other)	Preventative	Ongoing	Adequate	ADMIN
Council approval for significant events	Preventative	Ongoing	Adequate	CEO / BHO
Events package given to hirer (information sheets, events questionnaire / procedures / checklist)	Preventative	Ongoing	Effective	BHO
Insurance certificate of currency checked	Preventative	Ongoing	Effective	BHO
Waivers signed	Preventative	Ongoing	Adequate	ADMIN
Insurance	Recovery	Ongoing	Adequate	MCSF
Key return / bond system / check of facility	Recovery	Ongoing	Adequate	ADMIN

Overall Control Ratings: Adequate

Actions	Due Date	Responsibility	Status of Actions

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?
Reputation	Consequence:	Minor (2)	no
	Likelihood:	Possible (3)	no
	Overall Risk Ratings:	Moderate	Risk rating trend since last review

Indicators	Type	Benchmark	Result
Attendance at events	Leading	Within ...% of anticipated numbers	good
Community satisfaction with services and facilities	Leading	<5 complaints	2
Injuries / incidents	Lagging	nil	0
Insurance claims	Lagging	nil	0
Substantiated complaints regarding Facilities / Venues / Events	Lagging	<5 complaints	2

Comments	Comments

IT or communication systems and infrastructure	Dec-23	
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Risk Context	
<p>Disruption, financial loss or damage to reputation from a failure of information technology systems. Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked. Examples include failures or disruptions caused by:</p> <ul style="list-style-type: none"> -Hardware or software -Networks -Failures of IT Vendors <p>This also includes where poor governance results in the breakdown of IT maintenance such as;</p> <ul style="list-style-type: none"> -Configuration management -Performance monitoring <p>This does not include new system implementations - refer "Inadequate Project / Change Management".</p>	

Potential causes include:	
Weather impacts	Non-renewal of licences
Power outage on site or at service provider	Inadequate IT incident, problem management & Disaster Recovery Processes
Out-dated, inefficient or unsupported hardware or software	Lack of process and training
Incompatibility between operating systems	Vulnerability to user error
Cyber crime and viruses	Failure of vendor
Turnover of system administration support	Equipment purchases without input from IT department
Software vulnerability	Unauthorised Physical access to the Server.

				Controls Assurance
Key Controls	Type	Date	Rating	Control Owner
Service level agreement with contractor / Vendor	Preventative	Ongoing	Effective	DCEO
Performance monitoring by contractor	Preventative	Ongoing	Effective	DCEO
Maintenance program	Preventative	Ongoing	Effective	DCEO
Formal IT Infrastructure replacement / refresh program	Preventative	Ongoing	Effective	DCEO
IT security access protocols and firewalls	Preventative	Ongoing	Effective	DCEO
IT Disaster Recovery Plan	Recovery		Inadequate	DCEO
Multiple data back-up systems	Recovery	Ongoing	Effective	DCEO
Generator	Recovery	Ongoing	Inadequate	DCEO
UPS (20min)	Recovery	Ongoing	Effective	DCEO
Environmental Controls	Preventative	Ongoing	Inadequate	DCEO
Physical Access controls	Preventative	Ongoing	Inadequate	DCEO
Fire Suppression and Detection	Preventative	Ongoing	Inadequate	DCEO
Surveillance and Monitoring	Preventative	Ongoing	Inadequate	DCEO
Ongoing upgrades to virus protection	Preventative	Ongoing	Effective	DCEO
Software support by contractor / Vendor	Preventative	Ongoing	Effective	DCEO

Overall Control Ratings:	Effective	MCSF
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Actions	Due Date	Responsibility	Status of Actions
Complete IT Disaster Recovery Plan	Jun-24	DCEO	Scheduled with IT
Installation of CCTV, Smoke Alarm , Air Conditioning, Digital locks and Roller Shutters	Jan-24	DCEO	Quotes have been obtained and works is scheduled.

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?
Service disruption	Consequence:	Major (4)	No
	Likelihood:	Likely (4)	No
	Overall Risk Ratings:	High	Risk rating trend since last review

Indicators	Type	Benchmark	Result
Cyber breaches	Lagging	nil	0
Non-availability of network infrastructure during business hours	Lagging	<5	3
System downtime	Lagging	not > than 60 minutes	

Comments	Comments

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	Jun-22	Adequate	DCEO
Delegated authority for procurement	Preventative	Jun-22	Adequate	CEO
Delegation control / framework	Preventative	Jun-22	Adequate	CEO
External Audits	Preventative	May-23	Effective	CEO
Police clearances	Preventative	Ongoing	Effective	DCEO
Annual drivers licence checks	Preventative	Jul-23	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	Ongoing	Adequate	DCEO / MWS
Social Media policy	Preventative	Jul-23	Adequate	CEO
Insurance	Recovery	Ongoing	Adequate	DCEO

Overall Control Ratings: Adequate

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

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?
Reputation / Finance	Consequence:	Major (4)	No
	Likelihood:	Possible (3)	No
	Overall Risk Ratings:	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

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Project / Change management	Dec-23
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Risk Context
<p>Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes. This includes:</p> <ul style="list-style-type: none"> -Inadequate change management framework to manage and monitor change activities. -Inadequate understanding of the impact of project change on the business. -Failures in the transition of projects into standard operations. -Failure to implement new systems -Inadequate handover process <p><i>This does not include new plant & equipment purchases. Refer "Inadequate Asset Sustainability Practices"</i></p>

Potential causes include:	
Lack of communication and consultation	Excessive growth (too many projects)
Lack of investment	Inadequate monitoring and review
Ineffective management of expectations (scope creep)	Project risks not managed effectively
Inadequate project planning (resources/budget)	Lack of project methodology knowledge and reporting requirements
Failures of project Vendors/Contractors	Geographic or transport difficulties sourcing equipment / materials
External consultants underquoting on costs	
	Controls Assurance

Key Controls	Type	Date	Rating	Control Owner
Adhere to formal project management guidelines	Preventative	Ongoing	Adequate	CEO
Clear project ownership	Preventative	Ongoing	Adequate	CEO
Community engagement policy and framework	Preventative	Ongoing	Adequate	CEO
Post-project debriefs	Preventative	Ongoing	Adequate	CEO
Preferred list of contractors	Preventative		Not Rated	CEO
Risk assessments are conducted before, during and after handover	Preventative	Ongoing	Adequate	CEO
Stakeholder meetings and consultation	Preventative	Ongoing	Adequate	CEO
Photos are taken during projects and completed works	Recovery	Ongoing	Adequate	CEO

Overall Control Ratings:	Adequate	CEO
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Actions	Due Date	Responsibility	Status of Actions

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?
Financial / Reputational / Health	Consequence:	Major (4)	Consequence:
	Likelihood:	Possible (3)	Likelihood:
	Overall Risk Ratings:	High	Risk rating trend since last review

Indicators	Type	Benchmark	Result
Budget overruns / blowouts	Lagging	not > than 10%	
Deviations from the project scope	Lagging	not more than 5%	
Failed objectives	Lagging	<	
Missed deadlines / milestones	Lagging	<	poor

Comments	Comments

Supplier / Contract management

Dec-23

Risk Context

Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes. This also includes:

- Concentration issues (contracts awarded to one supplier)
- Vendor sustainability

Potential causes include:

Insufficient funding	Inadequate contract management practices
Complexity and quantity of work	Ineffective monitoring of deliverables
Inadequate tendering process	Lack of planning and clarity of requirements
Contracts not renewed on time	Historical contracts remaining
Suppliers not willing to provide quotes	Limited availability of suppliers

Controls Assurance

Key Controls	Type	Date	Rating	Control Owner
Strict / Effective tender processes	Preventative	Ongoing	Effective	DCEO
Procurement management process (below tender criteria)	Preventative	Ongoing	Adequate	MOWS/DCEO
Legal advice (to confirm correct drafting of documentation and to prevent unknowingly accepting liability of the contractor or other parties)	Preventative	Ongoing	Adequate	CEO
Senior management oversight at contract establishment stage	Preventative	Ongoing	Adequate	CEO
Ongoing reviews of all contractor and supplier contract arrangements	Preventative	Ongoing	Adequate	DCEO/MOWS
Equipment hire available if needed	Recovery	Ongoing	Adequate	MOWS
Insurance	Recovery	Ongoing	Effective	DCEO
Other contractors or suppliers available for all requirements if contractor or supplier defaults	Recovery	Ongoing	Effective	MOWS

Overall Control Ratings: **Adequate**

Actions	Due Date	Responsibility	Status of Actions
Review contractor and supplier contract arrangements	Annually	FPA-ES	Scheduled

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?
Service interruption, Financial	Consequence:	Major (4)	Consequence:
	Likelihood:	Possible (3)	Likelihood:
	Overall Risk Ratings:	High	Risk rating trend since last review

Indicators	Type	Benchmark	Result
Contract conditions not met	Lagging	nil	
Customer complaints	Leading	<5	
Increased costs >CPI	Leading	CPI	
Number of expired contracts not yet renewed	Lagging	<3	
Staff feedback	Leading		

Comments	Comments