



Shire of **Ngaanyatjarra**
ON A JOURNEY

ATTACHMENTS

**Audit, Risk and
Improvement Meeting
26 November 2025**

Attachments

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SHIRE OF NGAANYATJARRAKU

FINANCIAL MANAGEMENT, RISK
MANAGEMENT, INTERNAL CONTROL AND
LEGISLATIVE COMPLIANCE REVIEW REPORT

30 September 2025

Accounting / Audit & Assurance /
Bookkeeping / Self-Managed
Superannuation Funds

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DISCLAIMER

This report is provided in accordance with the agreed upon procedures engagement letter dated 8 May 2025 and is subject to its terms and conditions.

Our work was limited to that described in this report and was performed in accordance with ASRS 4400 as issued by AUASB. It did not constitute an examination or a review in accordance with generally accepted auditing standards or assurance standards. Accordingly, we provide no opinion or other form of assurance with respect to our work or the information upon which our work was based. We did not audit or otherwise verify the information supplied to us in connection with this review, except to the extent specified in this report.

Our work was based only on the information made available up to the date of the review. Accordingly, changes in circumstances after this date or the availability of other information could affect our findings.

This report is intended solely for Shire of Ngaanyatjaraku's internal use and benefit and may not be relied on by any other party. We accept no liability or responsibility to any other party who gains access to this report.

1.1 Background

As outlined in our engagement letter dated 8 May 2025, we have been engaged to perform the following procedures in order for the Chief Executive Officer (CEO) to satisfy the requirements of Regulation 5(2) of the *Local Government (Financial Management) Regulations 1996* and Regulation 17 of the *Local Government (Audit) Regulations 1996*:

- (a) Review the Shire's compliance with Local Government laws and regulations through enquiry, inspection and observation.
- (b) Review the appropriateness and effectiveness of the Shire's systems and procedures in relation to financial management, risk management and internal controls by performing system walkthroughs, enquiry, inspection, and observation.

Our review covered the period 1 July 2024 to 30 April 2025 in relation to financial management controls and we performed our procedures in July 2025.

The Shire of Ngaanyatjaraku is a local government based in Western Australia. The Shire is governed by five (5) Councilors responsible for planning and making decisions on policies and developments affecting the area.

At the time of the review, the Shire employed approximately eight (8) staff to implement the Council's decisions, running its day-to-day operations and providing a range of programs and services for the community.

1.2 Scope and Methodology

The objective of this review is to assess the Shire's compliance with Local Government laws and regulations through enquiry, inspection and observation and review the appropriateness and effectiveness of the Town's system and procedures in relation to risk management, internal control and financial management systems by performing system walkthroughs, enquiry, inspection and observation.

The scope included review of the policies, procedures and plans in the areas and cycles described in Appendix B to this report.

1.2.1 Risk Management Scope:

- Review risk management systems and operating risks;
- Review business continuity plan;
- Assess the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, with regard to;
 - potential non-compliance with legislation, regulations and standards and local government's policies;
 - important accounting judgements or estimates that prove to be wrong;
 - litigation and claims;
 - misconduct, fraud and theft;
 - significant business risks, recognizing responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government.
- Review risk reports identifying key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Assess the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover;
- Review the effectiveness of the local government's internal control system with management and the internal and external auditors;
- Assess whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more a high degree of risk;
- Assess the local government's procurement framework and whether these policies and procedures are being applied;
- Ascertain whether fraud and misconduct risks have been identified, analyzed, evaluated, an appropriate treatment plan has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.

Risk Management Methodology:

- Conduct interviews with key personnel involved in the risk management process;
- Review policies, frameworks and plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Determine whether the Risk Management principles are in accordance with AS/NZS ISO 31000:2018;
- Review insurance policies to assess the adequacy of insurance cover; and
- Report on the appropriateness and the effectiveness of the current systems and procedures.

Internal Controls Scope:

The following controls were reviewed:

- separation of roles and functions, processing and authorization;
- control of approval of documents, letters and financial records;
- comparison of internal data with other or external sources of information;
- limit of direct physical access to assets and records;
- control of computer applications and information system standards;
- limit access to make changes in data files and systems;
- regular maintenance and review of financial control accounts and trial balances;
- comparison and analysis of financial results with budgeted amounts;
- the arithmetical accuracy and content of records;
- report, review and approval of financial payments and reconciliations; and
- comparison of the result of physical cash and inventory counts with accounting records.

Internal Controls Methodology:

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Performed walkthroughs of all significant transaction cycles. Our decision to perform a walkthrough was based on the significance of a particular cycle in terms of either the dollar value it represented in the annual financial statements (reference year 2023/24) or the strategic importance as noted in the Regulations or discussions from management;
- Obtained an understanding of the Shires IT operating systems and reviewed user access rights to determine whether appropriate segregation has been achieved;
- Report on the appropriateness and the effectiveness of the current systems and procedures.

Legislative Compliance Scope:

The following areas of the legislative compliance process was reviewed:

- Compliance with legislation and regulations;
- Annual Compliance Audit Return and reporting to Council the results of that review;
- Procedures for receiving and treating complaints, including confidential and anonymous employee complaints;
- Obtain assurance that adverse trends are identified and review management's plans to deal with these;
- Management disclosures in financial reports;
- Whether the internal and/or external auditors have regard to compliance and ethics risks in the development of their audit plan and in the conduct of audit projects and report compliance and ethics issues to the Audit Committee;
- Compliance frameworks dealing with relevant external legislation and regulatory requirements;
- Legislative and regulatory requirements imposed on Audit Committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest.

Legislative Compliance Methodology:

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Reviewed key documents and plans to determine if the plans that are required by legislation are adopted and current.
- Report on the appropriateness and the effectiveness of the current systems and procedures.

1.2.2 Financial Management Review Scope:

As agreed, our examination covered the period 1 July 2024 to 30 April 2025. We examined the following financial systems and procedures of the Shire:

- Bank reconciliations and petty cash
- Trust funds
- Receipts and receivables
- Rates
- Fees and charges
- Purchases, payments and payables (Including Purchase Orders)
- Salaries and wages
- Credit card procedures
- Fixed Assets (Including acquisition and disposal of property)
- Cost and administration overhead allocations
- Minutes of meetings
- Budget

- Financial Reports
- Registers (including Annual and Primary Returns)
- Delegations
- Audit Committee
- Insurance
- Storage of documents/record keeping
- Plan for the future
- General compliance and other matters

Financial Management Review Methodology:

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- We compared this listing and the relevant areas covered by these policies to the Local Government Act and Regulations, in particular the Local Government (Financial Management) Regulations, as amended from time to time;
- We noted areas of concern, in particular where we identified a lack of documented policies and procedures, or where documented policies and procedures deviated from the requirements of the Regulations;
- We performed walkthroughs of all significant transaction cycles. Our decision to perform a walkthrough was based on the significance of a particular cycle in terms of either the dollar value it represented in the annual financial statements (reference year 2023/24) or the strategic importance as noted in the Regulations or discussions from management;
- From these walkthroughs we noted areas of concern for discussion with management. Areas of concern include any significant deviation from the documented framework, or where the current framework did not address key risk areas;
- From the work performed above, we prepared a draft report to identify specific key risk areas and potential improvement recommendations.

Outcomes

1.2.1 Risk Management, Legislative Compliance and Internal Controls Review

Risk Management

The Shire has adopted and implemented a Risk Management Framework based on AS/NZS ISO 31000:2018 Risk Management – Guidelines, setting out the Shire’s approach to the identification, assessment, management, reporting and monitoring of risks. It is unknown when the Framework was adopted by Council but has been regularly reviewed since June 2020 with the last review on 28 June 2023.

The Shire’s risk management process is effective in identifying risks and improvements throughout the Shire’s key business areas. Therefore, most of our findings in relation to these areas are categorized as “Moderate” or “Minor” which indicates an acceptable level of risk management.

Internal Controls

The Shire has a number of policies and procedures documented and implemented over key financial areas. Considering the size, resources and operations of the Shire, the internal control framework, policies and procedures as described to us are appropriate for most areas of operations.

The Shire’s internal control process is appropriate and effective for all areas of operations which indicate a generally sound internal control environment.

Legislative Compliance

The Council has adopted various governance policies. The Executive Manager Governance and Compliance is responsible for ensuring that legislative requirements are met, a compliance calendar is used in this process. The Shire’s legislative compliance process is appropriate and effective for most areas of operations.

1.2.2 Financial Management Review

From the work performed during our review, we note that the financial management framework is generally in good order.

In particular, we found that all major controls in relation to financial controls for the receipting of monies, control over expenditure, revenue and record keeping are in place and functional. We have no findings in relation to these areas.

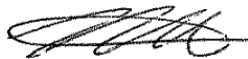
We have, however, identified some recommendations for improvements in relation to bank reconciliations, records management and asset management. Our findings in relation to these areas are categorized as “Moderate” or “Minor”, which indicate a generally good financial management framework.

Our detailed recommendations for improvement identified during our review can be found in Appendix A of this report.

These recommendations have been discussed with management and action plans to address these risks within acceptable timeframes were agreed on.

We would like to take this opportunity to thank all staff involved in this review for their courteous assistance, in particular David Mosel, Rachel King, Tania Baldock, Judy Thompson and the rest of the administration and finance team.

DRY KIRKNESS (AUDIT) PTY LTD

A handwritten signature in black ink, appearing to read 'R. Hall', with a stylized flourish at the end.

Robert Hall CA
Director

Date: 30 September 2025

APPENDIX A: RECOMMENDED IMPROVEMENTS

RISK RATINGS

The Ratings in this Appendix are based on the audit review 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).

Risk ratings have been assigned to issues raised in this report as follows:

Control is Inadequate	Extreme	Can be expected to occur in most circumstances; more than 75% chance of occurring; complex process with minimal checks & balances; impacting factors outside the control of the organisation. Those findings where there is potentially an extreme risk to the entity should the finding not be addressed by the entity promptly.
	Significant	Will probably occur in most circumstances; 50-75% chance of occurring; complex process with some checks & balances; impacting factors outside the control of the organisation. Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
	Moderate	Might occur at some time; 25 – 50% chance of occurring; previous audits/reports indicate non-compliance; complex process with extensive checks & balances; impacting factors outside control of organisation. Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
Control is Adequate	Minor	Could occur at some time; less than 25% chance of occurring; non-complex process &/or existence of checks and balances. Those findings that are not of primary concern but still warrant action being taken.

APPENDIX A: RECOMMENDED IMPROVEMENTS (DRY KIRKNESS (AUDIT) PTY LTD), 2025

	Area	Audit Findings/Comment	Rating	Implication	Recommendation	Management Comment
Financial Management Review Controls						
1.	Records Management	The Shire has a Record Keeping Policy that was last reviewed in June 2023. The Recordkeeping Plan was last amended in October 2021 and approved by the State Record Commission in November 2021. The next review of the Recordkeeping Plan and report thereon to the State Record Commission is due by 16 November 2026. We note that the Shire currently lacks regular audits of its records management practices.	Minor	This may lead to unidentified compliance gaps and ineffective record keeping. Additionally, without audits, the transition to a new Electronic Data Records Management System ("EDRMS") may overlook critical control weaknesses.	We recommend that regular audits be undertaken internally of the Shire's records management practices to ensure any weaknesses are identified and rectified before transition to the new EDRMS.	Electronic Data Records Management System (EDRMS) Implementation The Shire is actively in the process of sourcing an Electronic Data Records Management System (EDRMS) to enhance and support its records management practices. Recognising the importance of maintaining robust controls, the Shire acknowledges that regular internal audits are essential. To address this, audit activities will be incorporated into the compliance calendar to ensure systematic review and timely identification of any issues prior to the transition to the new EDRMS.
2.	Records Management	We note that staff are briefed on their responsibilities on adherence to the recordkeeping policies and plan, however we note that there is no further training conducted on a regular basis to ensure ongoing staff compliance with evolving records management policies and systems.	Minor	The Shire's absence of regular refresher training with staff increases the risk of non-compliance with evolving records management policies and systems.	We recommend that regular training be provided to staff members responsible for record keeping ensuring compliance with evolving records management policies and systems.	To reinforce staff awareness and understanding of records management responsibilities, updates pertaining to records management will be integrated into fortnightly all-staff meetings. This regular inclusion ensures that employees are consistently reminded of their obligations and remain informed of any requirements related to

						maintaining effective records management practices.
3.	Bank Reconciliations	We note that bank accounts are reconciled monthly within 30 days of month end. The bank reconciliations are signed and dated by the preparer and reviewer. We noted that there was no evidence of review of the Premium bank account reconciliation for the month of August 2024.	Moderate	Bank reconciliations are a fundamental internal control in accounting to ensure that there are no transactions that have been misstated. The timely preparation and review of bank reconciliations ensure that any misstatements are detected as soon as possible.	We recommend that management ensure that the review and authorisation of all bank reconciliation reports is evidenced either by physically printing and signing the reconciliation or a digital signature of the reconciliation by a senior employee of Council. During the 2023–24 financial year, the Shire experienced a temporary disruption in financial processing due to staffing changes. This led to an isolated instance where bank reconciliations were not completed within the expected timeframe. The issue has since been fully resolved, and corrective measures have been implemented to ensure ongoing compliance and operational continuity. We acknowledge the oversight and reaffirm our commitment to maintaining robust financial controls. To strengthen our processes and uphold transparency, the following measures have been adopted: • Monthly Bank Reconciliations: All bank accounts are now reconciled on a monthly basis, within a reasonable timeframe following the close of each period. This ensures that financial records are accurate, complete, and audit-ready. • Daily Monitoring of Bank Accounts: As part of the receipting and cashflow management process, bank accounts are monitored daily. This allows for timely identification	

						of anomalies, improved cash forecasting, and enhanced responsiveness to financial risks. These enhancements align with best practice in local government financial management and support the Shire’s commitment to accountability, transparency, and continuous improvement.
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4.	Asset Management	On review of the Fixed Assets Register maintained on the SynergySoft accounting system at 30 April 2025 we note the following: 1. No additions or disposals is recorded for the 2025 financial year to date despite additions reported in the Cash Flow Statement within the March 2025 Monthly Financial Activity Statement presented to Council in April 2025 2. No Work in Progress is recorded despite Work in Progress reported in the 2024 Annual Financial Report and March 2025 Monthly Financial Activity Statement presented to Council in April 2025 with depreciation for the year to date 3. No depreciation is recorded for any asset The Fixed Assets Register is only updated by management at year end and does not include the asset group Work In Progress.	Moderate	Depreciation is not calculated and recorded during the year resulting in the understatement of expenses and overstatement of asset values each month in the Monthly Financial Activity Statement presented to and adopted by Council. Without timely recognition of asset additions and asset disposals in the Fixed Assets Register in relation to Work In Progress assets, the depreciation expense may be misstated during the year, resulting in misstatement of the Monthly Financial Activity Statement presented to and adopted by Council. In addition, the Fixed Assets Register is also incomplete and not up to date during the year.	We recommend that management review the process for recognising asset additions and asset disposals in the Fixed Assets Register, to ensure that the Fixed Assets Register is kept up to date and the depreciation expense is correctly recognised during the year. We further recommend that the Fixed Assets Register is updated to include the Work In Progress asset group.	A discrepancy in asset processing was identified due to differing legislative requirements across Australian states. In other jurisdictions, end-of-year asset processing is permissible; however, in Western Australia, monthly processing is required. This variance led to an oversight, as our Accountant was unaware of the specific compliance obligations applicable within WA. To address this and ensure full transparency and compliance with local government financial reporting standards, the Shire has implemented the following procedural enhancements: • Timely Asset Processing: All asset additions and disposals will now be recorded in the financial system during the month in which they occur. This ensures that asset movements are accurately reflected in monthly financial reports and aligns with best practice for audit readiness. • Monthly Depreciation Calculation: Depreciation will be calculated and applied as part of the end-of-month financial close process. This change ensures that asset values and
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					associated expenses are consistently reported, providing Council with a more accurate financial position. • Work in Progress (WIP) Account Activation: A dedicated Work in Progress account has been established within SynergySoft to track capital projects and incomplete asset acquisitions. This allows for improved monitoring of asset development and ensures that assets are only capitalised once fully commissioned. These changes reinforce our commitment to financial transparency, compliance with WA regulations, and continuous improvement in asset management practices. They also support the integrity of the monthly reports provided to Council and enhance the accuracy of our long-term financial planning.
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Risk Management Review Controls	
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5.	Risk Management Policy		Risk Management Strategy		
	The Shire has substantially implemented its Risk Management Policy and Risk Management Strategy (2022) as evidenced by the structured and populated Risk Register (April 2023), which reflects the principles and processes outlined in the documents. Risks are clearly identified, rated using the defined matrix, and assigned responsible officers and treatment actions, consistent with ISO 31000:2018 and internal policy.		On review of the Risk Management Strategy, we note the following: - No records of “Extreme” risks or formal escalation to CEO/Council—may suggest underreporting or conservative scoring - Some risk treatments are vague (e.g., “monitoring”) without clear timelines or actions - Lack of documented evidence of risk reviews or status updates in the Risk Register - No audit trail showing communication or consultation with Council or Audit & Risk Committee.		

6.	Plan for the Future: Strategic Community Plan Corporate Business Plan	We reviewed the Plan for the Future: Strategic Community Plan and Corporate Business Plan and note that it is valid from 2021-2031 with a desktop review required in 2024. The Plan contains elements related to strategic risk, service delivery dependencies, staff resourcing, and infrastructure risks, which are acknowledged under “Strategic Risk Management” and within planning frameworks such as the IT Plan and Asset Management Plan. There is reference to the importance of continuing service delivery despite geographic and resource challenges, and to updating the IT and Asset Management Plans as part of organisational resilience. The Shire does not currently have a standalone or fully detailed Business Continuity Plan.	Moderate	The Plan for the Future: Strategic Community Plan and Corporate Business Plan does not fully meet the requirements of Regulation 17 or the DLGSC’s Risk Management 100 Guideline. While the Shire’s Plan touches on some elements relevant to business continuity (especially at the strategic level), it does not meet the structure or depth of the LGIS Business Continuity Plan template and is not a dedicated, functional Business Continuity Plan with clearly defined critical services, recovery priorities, assigned roles, and tested procedures, as required for best practice and Regulation 17 compliance.	To achieve compliance, the Shire should develop a formal Business Continuity Plan that identifies key services, defines disruption responses, assigns recovery roles, and includes procedures for testing and review.	We acknowledge the importance of maintaining up to date Intergrated Planning documents. In April 2025, the Shire engaged a consultant to review its Integrated Planning Documents, including the Strategic Community Plan and the Corporate Business Plan. To address this gap, the Shire initiated a structured review process that included Community Consultation and Council Consultation sessions held in July 2025, with a dedicated session following the Ordinary Council Meeting on 30 July 2025. These consultations provided valuable input from elected members and community stakeholders on the strategic direction and operational priorities of the Shire. As part of the consultant’s engagement, the Shire is now in the final stages of developing a number of Integrated Planning Documents, including a formal Business Continuity Plan. This process is expected to be finalised in 2025-26.
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8.	Risk Register Fraud and Misconduct Risks	We note that based on the Risk Register (April 2023), there are no explicitly documented fraud or misconduct risks. While the Risk Management Strategy 2022 acknowledges governance controls such as the Employee Code of Conduct and the audit processes as safeguards against fraud or misconduct risks, these risks have not been explicitly identified or documented in the Shire's Risk Register.	Moderate	Given the Shire's stated low risk tolerance for fraud or misconduct, the absence of these risks in formal risk documentation indicates a gap in the risk identification process and reduces the visibility and monitoring of potential internal control breaches.	We recommend that fraud or misconduct risks are explicitly identified and documented in the Shire's Risk Register.	The Shire will undertake a comprehensive review of its Risk Register to ensure alignment with the principles and processes defined in the Risk Management Strategy 2022 and Council Policy CS - Risk Management. This review will address the following key gaps identified in the finding: • Absence of documented evidence for risk reviews and status updates. • Lack of formal escalation procedures for "Extreme" risks to the CEO or Council. • Vague treatment actions lacking timelines or measurable outcomes. • No audit trail of communication with the Audit & Risk Committee As part of this process, a Risk Assessment will be completed to serve as supporting documentation. This assessment will: • Re-evaluate existing risks using the defined Risk Matrix and Consequence Ratings from the <u>Risk Management Strategy 2022</u> • Include updated treatment actions with clear responsibilities and due dates. • Document communication and consultation steps with relevant stakeholders, including the Audit &
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						Risk Committee and Council, to ensure transparency and accountability. Identify any new or emerging risks, particularly in financial governance, infrastructure, and service delivery, as highlighted in recent Council meetings and policy updates This approach ensures that the Risk Register not only reflects current operational realities but also complies with internal policy expectations.
9.	Risk Register Fraud and Misconduct Risks	There is no evidence that fraud or misconduct risks have been formally analysed or evaluated in the Shire's Risk Register. The lack of documented risk ratings, existing controls, or treatment plans for these risks suggests they have not undergone the structured assessment process outlined in the Risk Management Strategy.	Moderate	The formal analysis and evaluation of fraud or misconduct risks is essential for effective monitoring and mitigation.	We recommend that fraud or misconduct risks are formally analysed and documented in the Shire's Risk Register by documenting risk ratings, existing controls and treatment plans.	The Shire will undertake a targeted enhancement of its Risk Register to formally incorporate fraud and misconduct risks. The review identified that while governance controls such as the Code of Conduct and audit processes are acknowledged in the Risk Management Strategy 2022, these risks have not been explicitly documented in the Risk Register, representing a gap in visibility and oversight To address this, the following actions will be implemented: Formal Risk Identification: Fraud and misconduct risks will be clearly defined and categorised within the Risk Register. This includes risks related to collusion, forgery, misrepresentation, override of

					internal controls, and misuse of Shire resources, as outlined in <u>Ngaanyatjarraku - Policy Manual 280623</u> • Risk Rating and Assessment: Each identified risk will be assessed using the Shire’s approved Risk Matrix and Consequence Ratings from an Organisational Risk Profile and Reporting Tool. This will ensure consistency in evaluating likelihood and impact across financial, reputational, and compliance dimensions • Documentation of Existing Controls: Controls such as internal audit procedures, segregation of duties, fraud awareness training, and daily financial monitoring will be documented and assessed for effectiveness. These controls are referenced in both the Shire’s policy manual and the Auditor General’s <u>Report-20 Fraud-Risk-Management-Better-Practice-Guide</u> • Treatment Plans and Accountability: Where gaps are identified, treatment actions will be developed with clear responsibilities, timelines, and performance indicators. This includes escalation protocols for “Extreme” risks to the CEO and Council, as recommended in the findings
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					• Transparency and Oversight: All updates will be communicated to the Audit & Risk Committee and documented to ensure an audit trail of decision-making and risk management activities. This aligns with the governance expectations outlined in recent Council agendas and audit correspondence . This initiative reflects the Shire’s commitment to proactive risk management, ethical governance, and continuous improvement in internal controls.
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APPENDIX B:

LIST OF POLICIES, PROCEDURES, PLANS AND DOCUMENTS COVERED BY THIS REVIEW

Shire Polices	Shire Plans	Shire Procedures and Documents
Legislative Compliance Policy	Workforce Plan	Payroll Procedure
Internal Control Policy	Plan for the Future: Strategic Community Plan & Corporate Business Plan	Creditor Procedure
Risk Management Policy	Strategic Resources Plan (Integrated Long Term Financial & Asset Management Plan)	Rates Procedure
Fraud Control Policy	Business Plan for Major Trading Undertaking	Trust Procedure
Policy Manual	Risk Management Strategy	Council Members Committee Members & Candidates Code of Conduct
Purchasing/Procurement Policy	Strategic IT Plan	Employee Code of Conduct
Financial Governance Policy	IT Disaster Recovery Plan	Register of Financial Interest
Corporate Credit Cards Policy	Record Keeping Plan	Risk Register
Long-Term Financial Planning	Waste Management Plan	Register of Delegations
Asset Management Policy		Tender Register & Contracts Register
Cash Reserves Policy		Records Management Procedure
Information Technology Systems and Internet Usage Policy		Annual Compliance Return
Rating Policy		Freedom of Information Statement
Records Management Policy		Register of Gifts



Accounting / Audit & Assurance /
Bookkeeping / Self-Managed
Superannuation Funds

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Shire of Ngaanyatjaraku - Legislative Compliance Calendar

	Compliance Action	Compliance Requirement	Section / Ref	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Comments
	Monthly Activities					
	Monthly Financial Report Statement of financial activity reporting on the revenue and expenditure..	Local Government Act 1995	s.6.4 FM.Reg.34	Monthly	DCS	Completed as required
	Business Activity Statement - submit to ATO	Australian Tax Office		Monthly	DCS	Completed as required
	Corporate Business Plan - Qtrly update to council	Local Government Act 1995	5.56	Quarterly - April, July, October, January	DGS	Currently being reviewed
	Financial Interests Register Remove Primary and Annual Returns of persons who are no longer Designated Employees.	Local Government Act 1995	s.5.88(3)(4)	6 monthly	DGS	Completed as required
	Annual Activities					
	Performance Review - CEO and staff	Local Government Act 1995	s5.38	Annual	CEO	All staff reviews completed to date.
	Fire Break Notices - Local Public Notice	Bush Fires Act 1954	s33	Annual	Finance Manager	
	ESL Reconciliation Report	FESA Authority of WA Act 1998	Part 6A Div 5	Monthly	Finance Manager	Not applicable monthly to NG, Annually October
	Authorised Officers - Purchasing and Requisitions, review listings and processes. .	Local Government (Financial Management) Regs 1996	Reg.5	Annual	Governance Manager	Completed as required.
	Delegated Authority - Review and confirm employees with delegated authority	Local Government Act 1995	s5.44	Annual	Governance Manager	Completed as required.
	Maintain Complaints Register - regarding breaches of the Act.	Local Government Act 1995	s5.121(1)	Annual	Governance Manager	Completed as required.
	Update Gift Register	Local Government Act 1995	s5.62(2) Reg.34B	Annual	Governance Manager	Completed as required.
	Primary Returns - for all new designated employee's.	Local Government Act 1995	s.5.75	Annual or as required	Governance Manager	Completed as required.
	Audit Regulation 17 Review.	Local Government Act 1995	Audit.Reg. 17(1)(c)	Triennial	CEO/Finance Manager	Review Completed in October 2025
	Financial Management Regulation 5 Review.	Local Government Act 1995	FM.Reg.5	Triennial	CEO/Finance Manager	Review Completed in October 2025
	Policy Manual - review policy	Local Government Act 1995		4 - yearly	CEO & Governance Manager	Completed as required.
	Disability Access and Inclusion Plan Review	Disability Services Act 1993	s29(7)	5 - yearly	Governance Manager	Completed as required.

Shire of Ngaanyatjaraku - Legislative Compliance Calendar

	Compliance Action	Compliance Requirement	Section / Ref	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Comments
	Record Keeping Plan - Review and submit to Records Commissioner	State Records Act 2000	s28	5 - yearly	Governance Manager	Currently under review.
	January - Take Action					
Jan	Revaluation of Assets - Plant and Equipment	Local Government Act 1995	FM.Reg.17A(4)	5 - yearly	Finance Manager	Completed as required.
Jan	Revaluation of Assets - Land, Buildings and Infrastructure	Local Government Act 1995	FM.Reg.17A(4)	5 - yearly	Finance Manager	Completed as required.
	Compliance Action	Compliance Requirement	Section / Ref	Compliance Frequency	Position Title Officer Responsible for Action Compliance	
	February - Take Action					
Feb	Nil					
	Compliance Action	Compliance Requirement	Section / Ref	Compliance Frequency	Position Title Officer Responsible for Action Compliance	
	March - Take Action					
Mar	Compliance Audit Return (CAR) Complete the CAR for consideration via Audit Committee.	Local Government Act 1995	s.7.13(1)(i) Audit.Reg. 13, 14 and 15	Annual Due: 31 March	CEO/Governance Manager	Completed as required.
Mar	Mid-Year Budget Review (MYBR) Between 1 January and 31 March in each financial year, a review of the annual budget is to be carried out.	Local Government Act 1995	FM Reg.33A(1) (2A) (2) (3)	Annual	Finance Manager	Completed as required.
Mar						
	Compliance Action	Compliance Requirement	Section / Ref	Compliance Frequency	Position Title Officer Responsible for Action Compliance	
	April - Take Action					
Apr	Complete Compliance Audit Return - Action Plan	n/a	n/a	Annual	CEO/Governance Manager	No items to Action from review
Apr	Strategic Community Plan - Review Review to be completed in April after community consultation, in order to inform Annual Budget.	Local Government Act 1995	s.5.56 Admin.Reg.19C	Biennial	CEO	Currently under review
	May- Take Action					

Shire of Ngaanyatjaraku - Legislative Compliance Calendar

	Compliance Action	Compliance Requirement	Section / Ref	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Comments
May	Local Laws published on website - confirm that a consolidated version of each of the LGs Local Laws is published on the LGs website. NOTE - 'Consolidated version' means the principle local law has been updated to include the effect of each amendment local law.	n/a	n/a	Annual	Governance Manager	Completed as required
June	June - Take Action					
	Financial Reporting - Material Variances		s.6.4 FM.Reg.34(5)	Annual	Finance Manager	Completed as required
June	FOI Annual Statistical Data - Response to Information Commissioner		s.111(3)	Annual	Governance Manager	Completed as required
June	Review ICT Policies and Procedures			Annual		Completed as required
	July - Take Action					
Jul	Annual Returns	Local Government Act 1995	s.5.76(1)	Annual	Governance Manager	Completed as required
	August - Take Action					
Aug	Food Act and Public Health Act reporting -		s.121(1) s.22(1)	Annual	EHO/CEO	Completed as required
Aug	Annual Returns - Elected Members and Designated Employees to provide an Annual Return by no later than 31 August CEO's Annual Return must be lodged with the President / Mayor.	Local Government Act 1995	s.5.76(1)	Annual	Governance Manager	Completed as required
	September - Take Action					
	Nil					
	Compliance Action	Compliance Requirement	Section / Ref	Compliance Frequency	Position Title Officer Responsible for Action Compliance	
	October - Take Action					
Oct	Internal Control Review	Local Government Act 1995	Audit.Reg. 17(1)(b)	Triennial	CEO/Finance Manager	Completed and presented to November 2025 Audit, Risk and Improvement Committee
Oct	Legislative Compliance Review	Local Government Act 1995	Audit.Reg. 17(1)(b)	Triennial	CEO/Finance Manager	Completed and presented to November 2025 Audit, Risk and Improvement Committee
Oct	Financial Management Systems and Procedures Review	Local Government Act 1995	FM.Reg.5(2)(c)	Triennial	CEO/Finance Manager	Completed and presented to November 2025 Audit, Risk and Improvement Committee
Oct	Risk Management Review	Local Government Act 1995	Audit. Reg. 17 (1) (a)	Triennial	CEO/Finance Manager	Completed and presented to November 2025 Audit, Risk and Improvement Committee
	December - Take Action					
Nov	Policy for Continuing Professional Development Review	Local Government Act 1995	s.5.128(5)	Annual	Governance Manager	To be reviewed at December Ordinary Council meeting.