



Shire of Lake Grace

22 April 2026

Ordinary Council Meeting

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Western Australia.*

MEMORANDUM OF UNDERSTANDING

Main Roads Western Australia and Shire of Lake Grace

Incident Management Support



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MEMORANDUM OF UNDERSTANDING

1. PARTIES

This MoU is made between:

1. Shire of Lake Grace

(ABN 80 159 221 021) 1 Bishop Street, Lake Grace, 6353

And

2. Commissioner of Main Roads (Main Roads)

(ABN 50 860 676 021) Don Aitkin Centre, Waterloo Crescent, East Perth Western Australia 6004.

3. INTERPRETATION

Definitions

In this MoU, unless contrary intention appears:

Contact Officer means either The Shire or Main Roads contact officer as the context requires as described in clause 10.

Incident Manager means Main Roads' incident manager (or equivalent) as described in clause 10.

Main Roads means the Commissioner of Main Roads.

MoU means Memorandum of Understanding.

TGS means Main Roads' Traffic Guidance Schemes.

The Shire means The Shire of Lake Grace.

Commencement of this MoU

This MoU will commence on the date of the last party to sign.

Term of this MoU

This MoU is for an initial term of five (5) years beginning on the commencement date. The Parties may agree to an extension of the term of this MoU.

4. INTRODUCTION

Background

Main Roads has identified The Shire as strategically located and able to assist with early incident response. This Shire is geographically remote from Main Roads operational centres. The intent of this MOU is to provide earliest on-site assistance to a Hazard Management Agency (HMA) tasked with Incident Management.

Purpose

The Purpose of this MoU is to set out the roles and responsibilities of both parties (The Shire and Main Roads) to enable emergency incidents to be responded to in a timely, collaborative and cooperative manner.

This MoU documents that

- Incidents that occur on the state road network within the confines of the geographic area contained in The Shire are subject of this MoU. These roads are Brookton Highway (H052), Albany Lake Grace Road (M001), Collie Lake King Road (M037) and Gorge Rock Lake Grace Road (M017).
- Typically, the incidents would be (but not limited to) bushfire, road crash and flood.
- There is an expectation that The Shire's response will focus on traffic management, such as road closure and detours.
- There is an expectation that The Shire will only take action in accordance with the Main Roads Contact Officer's instructions and authority communicated via email, in accordance with the Incident Management Procedures D17#819751 as shared and updated by Main Roads from time to time. There may be times where The Shire is aware of an incident before Main Roads and in these instances should contact Main roads for permission to act.
- Where The Shire responds on behalf of Main Roads, Wheatbelt Region will, on The Shire's request, attempt to provide the earliest crew change out replacement.

Under this MoU both parties agree to use their best endeavours to:

- Work collaboratively and cooperatively to respond to incidents where personnel are available. The focus of such response is to manage traffic through mechanisms such as detour and road closure.

The parties have an understanding that the following policies and standards are relevant to their relationship:

- Incident Management Procedures – Wheatbelt Region 2025-2026 (or most recent version of document ref D17#819751 as shared and updated by Main Roads from time to time).
- Main Roads Western Australia Wheatbelt Region Incident Management Contacts Oct 2025 (or most recent version of document ref D22#876044 as shared and updated by Main Roads from time to time).
- *Emergency Management Act 2005 (WA)* and *Emergency Management Regulations 2006 (WA)*.

5. STATEMENT OF UNDERSTANDING

The Shire and Main Roads acknowledge that the purpose of this MoU is to set out the understanding of their respective roles for the management of traffic on state roads required as a result of an emergency incident. Main Roads understand that The Shire will only be able to provide assistance if appropriate staff members happen to be available.

Further, The Shire and Main Roads acknowledge and agree that there is no intention to create legal relations, and that this MoU does not create a contractual or other legal relationship between The Shire and Main Roads.

6. ROLES AND RESPONSIBILITIES

Roles and Responsibilities of both parties

Communicate openly and collaboratively to optimise the traffic management response to incidents on state roads. Both parties are road managers and are responsible for the safety and welfare of their employees and contractors. Both parties are responsible for holding relevant insurances including workers compensation and Public Liability.

Roles and Responsibilities of The Shire

- Store and maintain equipment.

- Make TGS, provided by Main Roads, accessible to staff implementing a response to an emergency incident.
- Implement and remove traffic management devices on state roads, in accordance (as close as reasonably practical) with provided TGS, and the direction provided by Wheatbelt Region's Incident Manager.

Roles and Responsibilities of Main Roads

- The Incident Manager will provide instruction for required incident response actions on state roads communicating and collaborating with The Shire in accordance with the Incident Management Procedures D17#819751 as shared and updated by Main Roads from time to time.
- Provide TGS's that outline traffic management arrangements at strategic road closure and / or detour points.
- Provide traffic management devices such as signs, sign frames, legs and cones to enable TGS's to be implemented.
- Replace traffic management devices such as signs, sign frames, legs and cones.

7. ADMINISTRATION AND COSTS

Both The Shire and Main Roads will bear their own costs of administration and management activities undertaken in support of this MoU, apart from:

1. Costs incurred by The Shire (typically wages and overheads) to deploy a traffic management response to specific incidents at Main Roads direction, can be reimbursed from Main Roads.

8. COMMUNICATION

The parties intend to communicate openly, promptly, and cooperatively to facilitate traffic management responses to Incidents on, near or affecting Roads.

Where an Incident occurs or is likely to occur, either party may ask the other for relevant Information to support planning, coordination, or response activities. For example, this could include road closure updates, contact details, site availability, or the location and condition of traffic management devices.

The party receiving the request is expected to provide the Information promptly, in a format that is accurate, current, and clearly understandable.

This sharing of Information is intended to support collaboration under this MoU and does not create any legal obligation to disclose sensitive or legally protected data.

9. CONFIDENTIALITY

This clause is included for clarity and does not impose any confidentiality obligations on either party beyond those that already exist under law.

Nothing in this MoU restricts either party from disclosing the existence or content of this MoU where such disclosure is:

- Required or authorised by law;
- Made to a Minister or Parliamentary Secretary;
- Made in response to a request from a Parliamentary committee, or during a parliamentary inquiry;
- Necessary for the purpose of fulfilling statutory or governmental functions; or
- Otherwise consistent with the ordinary business practices and accountability requirement of either party.

10. CONTACT OFFICERS

Nominated Contact Officers for this MoU are as listed in the following table, however, are also amended from time to time in the Incident Management Procedures Wheatbelt Region document referenced in clause 4 above. Changes to nominated Contact Officers must be notified within 5 days of the change and adhere to clause 11 of this MoU.

The Shire Contact Officer	Main Roads Contact Officer
<p>Alan George</p> <p>CHIEF EXECUTIVE OFFICER</p> <p>Phone: 08 9890 2500 0417 621 708</p> <p>Email: ceo@lakegrace.wa.gov.au</p>	<p>Mohammad Siddiqui</p> <p>DIRECTOR WHEATBELT REGION</p> <p>Phone: 08 9323 4500 0428 919 737</p> <p>Email: mohammad.siddiqui@mainroads.wa.gov.au</p>

Phil Burgess	Gren Putland
WORKS MANAGER / SUPERVISOR	INCIDENT MANAGER
Phone: 0448 089 092	Phone: 0409 113 011
Email:	Relief and after hours: 0428 664 120
mis@lakegrace.wa.gov.au	Email:
	gren.putland@mainroads.wa.gov.au

11. NOTICES

Formal notices under this MoU will be served on Shire of Lake Grace and Main Roads at the following addresses:

The Shire	Main Roads
Shire of Lake Grace	Wheatbelt Region Main Roads Western Australia
1 Bishop Street, Lake Grace, 6353	Don Aitken Centre, Waterloo Crescent East Perth, WA 6004
Contact: CEO	Contact: Regional Director Wheatbelt Region

12. REVIEW AND VARIATION OF THIS MoU

The Shire and Main Roads may review this MoU at any time to determine whether it remains relevant to their respective roles and needs.

This MoU may be varied at the request of either party by mutual understanding of all parties. Any variation must be in writing.

13. INSURANCE

Each party acknowledges that it holds, and will maintain during the Term of this MoU, appropriate insurance coverage for its activities and responsibilities carried out under this MoU, including public liability insurance and workers' compensation insurance.

14. DISPUTE RESOLUTION

The Shire and Main Roads commit to working together in good faith to implement this MoU.

The Shire and Main Roads agree that any operational issues will be resolved by negotiation.

The Shire and Main Roads acknowledge and agree there is no dispute until a matter is formally identified as such by one of the parties.

Where a dispute cannot be resolved despite reasonable efforts, The Shire and Main Roads agree to escalate the dispute to the respective officers signing this memorandum of understanding for resolution.

15. WITHDRAWAL FROM THIS MoU

The Shire and Main Roads acknowledge that one party may, by written notice to the other party, withdraw from this MoU and such notice will take effect one (1) month from the date of that notice, unless the Parties determine an alternative date in writing, or the notice to withdraw has been cancelled by the originating party.

On withdrawal of a party from this MoU, The Shire and Main Roads agree and acknowledge that the withdrawing party will have no right to claim compensation or any repayment in respect of any monies the withdrawing party has contributed.

16. ENDORSEMENT (Approval)

This document is signed as a MoU by the following signatories on behalf of their agencies.

Execution

Executed as a Memorandum of Understanding between the Parties.

Signed for and on behalf of
The Commissioner of Main Roads
by its duly authorised representative:

Signature of authorised representative

Signature of witness

Belinda Stopic
General Manager Regional Operations

Brendon Wiseman
Rural Network Operations Management Manager

Name of authorised representative

Name of witness

Date

Signed for and on behalf of
Shire of Lake Grace
by its duly authorised representative:

Signature of authorised representative

Signature of witness

Name of authorised representative

Name of witness

Date



RE; Lake Grace hall hire fee

2 February 2026

**To Lake Grace shire CEO
Allan George**

Dear Allan , as you maybe aware the Lake Grace / Pingrup FC are hosting the colts carnival here on the 13th & 14th June 2026 & have booked the hall for accommodation for two colts teams staying there on Friday 12TH June & out on Sunday the 14TH June ,as there is a fee for hire we were wondering if council would look favourably at wavering this for this occasion . Also we have a bond of \$500 which stays permanently with the Shire .

Thank you

Yours Sincerely

John O'Neill

Co-ordinator Great Southern Colts Carnival



From: [Shire of Lake Grace](#)
To: [Aaron Wooldridge](#)
Cc: [Alan George](#)
Subject: FW: IE7682 - Request for Comments - Removal of the Crown Grant Trust Over Lot 18 on Deposited Plan 147856
Date: Friday, 6 March 2026 8:10:51 AM
Attachments: [image001.png](#)
[20260304 PDF, Aerial Map of Lot 18 on Deposited Plan 147856.pdf](#)
[20260304 PDF, Tenure Map of Lot 18 on Deposited Plan 147856.pdf](#)

From: Mei-Lynne Chiang <meilynne.chiang@dplh.wa.gov.au>
Sent: Thursday, 5 March 2026 4:17 PM
To: Shire of Lake Grace <shire@lakegrace.wa.gov.au>
Subject: IE7682 - Request for Comments - Removal of the Crown Grant Trust Over Lot 18 on Deposited Plan 147856

You don't often get email from meilynne.chiang@dplh.wa.gov.au. [Learn why this is important](#)

OFFICIAL

Case: 2600483, File No. 03453-1928

Hi Shire of Lake Grace,

REQUEST FOR COMMENTS – REMOVAL OF THE CROWN GRANT TRUST OVER LOT 18 ON DEPOSITED PLAN 147856

The Department of Planning, Lands and Heritage is considering a proposal within the Shire of Lake Grace.

It is proposed that Lot 18 on Deposited Plan 147856 (formerly Reserve 19877) is held by The Bunbury Diocesan Trustees in freehold Crown Grant in Trust. The Bunbury Diocesan Trustees has requested the removal of the Crown Grant in Trust to enable the issue of an unencumbered freehold title.

Former Reserve 19877 was designated for the purpose of “Church Site Church of England” and was cancelled on 10 November 2004.

For your information and reference, Tenure and Aerial Maps are attached.

Could the Shire of Lake Grace please provide their comments on the above proposal.

To facilitate the progression of this proposal, the Department, in accordance with section 14 of the *Land Administration Act 1997*, seeks the views of the Shire of Lake Grace regarding the proposal within **42 calendar days** of the date of this email. Should you require an extension of the 42-day consultation period, please write/email to the Department **prior** to the expiration of the period, outlining the reasons for the extension request and the proposed extended timeframe required. If a response is not received within 42 calendar days of the date of this email, or within any extended period that may subsequently be granted, it will be deemed that the Shire of Lake Grace has no objection to the proposal.

If you have any questions or require further information, please don't hesitate to contact me.

Kind regards,

Mei-Lynne Chiang
Assistant State Land Officer | Land Use Management
Department of Planning, Lands and Heritage
140 William Street, Perth WA 6000
W: dplh.wa.gov.au | P: 6552 4162



The Department of Planning, Lands and Heritage acknowledges Aboriginal people as the traditional custodians of Western Australia. We pay our respects to the Ancestors and Elders, both past and present, and the ongoing connection between people, land, waters and community. We acknowledge those who continue to share knowledge, their traditions and culture to support our journey for reconciliation. In particular, we recognise land and cultural heritage as places that hold great significance for Aboriginal people. Learn more about our [Stretch Reconciliation Action Plan](#).

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This notice should not be removed.



Legend

-  Localities
-  Local Government Area
-  Townsites
-  Cadastre (View 1)

Notes:

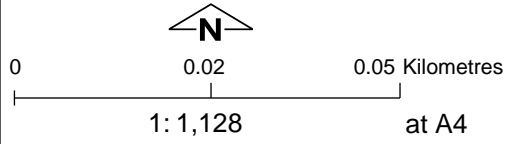
- * The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.
- * This map is not intended for measurement purposes.

Map was produced using DPLH's InQuery.

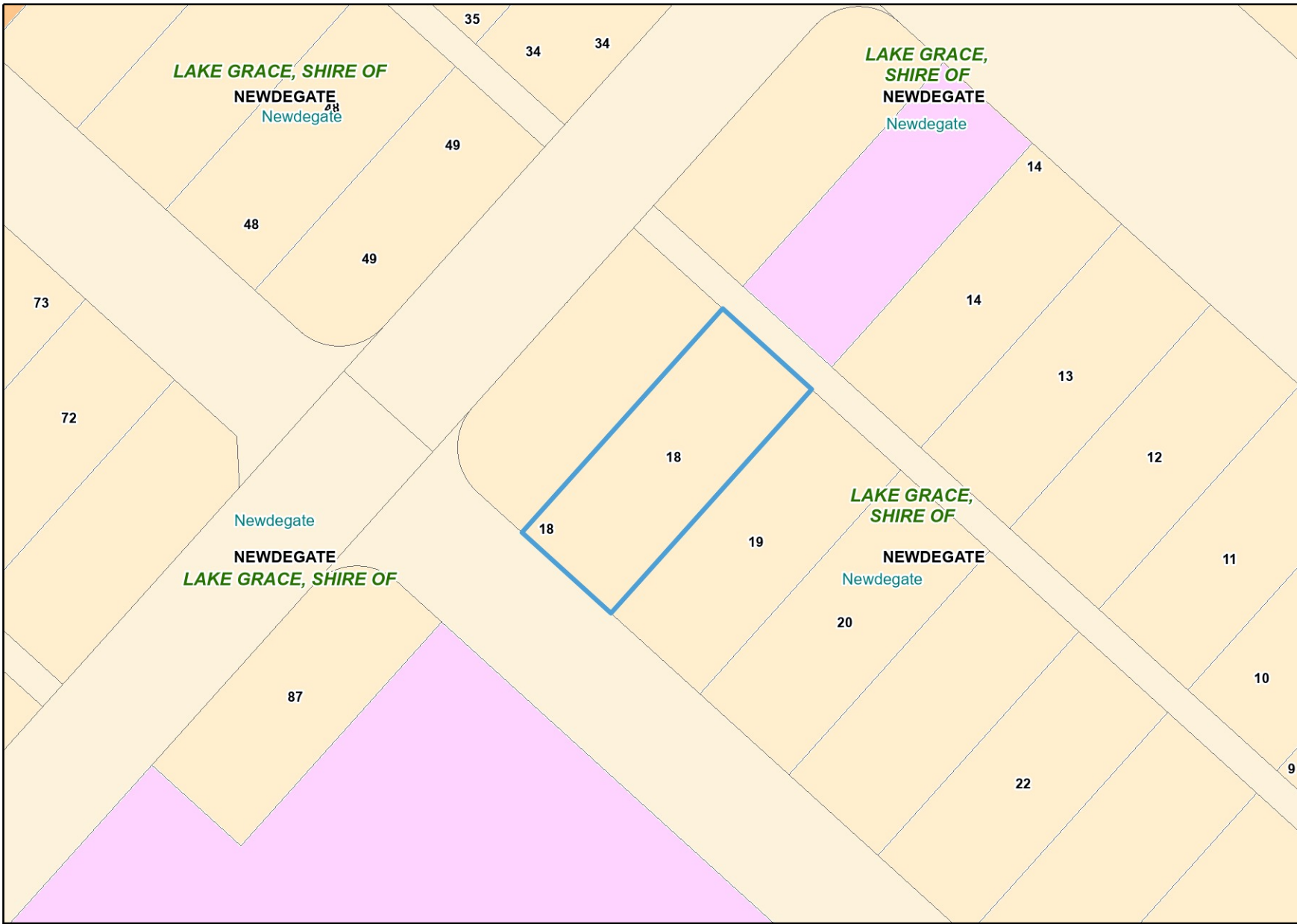
20260304 PDF, Aerial Map of Lot 18 on Deposited Plan 147856

DPLH BUSINESS USE ONLY





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Projection: WGS_1984_Web_Mercator_Auxiliary_Sphere
 Graticules (if visible): GDA 1994 Latitude/Longitude







Legend

-  Localities
-  Local Government Area
-  Townsites
-  Cadastre (View 1)

Land Tenure Large Scale ALL

-  Easements
-  Other Interests
-  Crown Lease
-  Crown Reserve
-  State Forest; Timber Reserve
-  Marine Park
-  Water Isolation
-  Public Road
-  Unallocated Crown Land; Closed Road
-  Miscellaneous (Type 3)
-  Crown Allotment (Type 2)
-  Building, Survey Strata Lots
-  Lot on Survey (Type 1)

Land Tenure Large Scale 256K

-  Easements
-  Other Interests
-  Crown Lease
-  Crown Reserve
-  State Forest; Timber Reserve

Notes:

* The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.

* This map is not intended for measurement purposes.

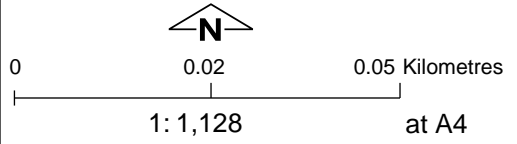
Map was produced using DPLH's InQuery.

20260304 PDF, Tenure Map of Lot 18 on Deposited Plan 147856

DPLH BUSINESS USE ONLY

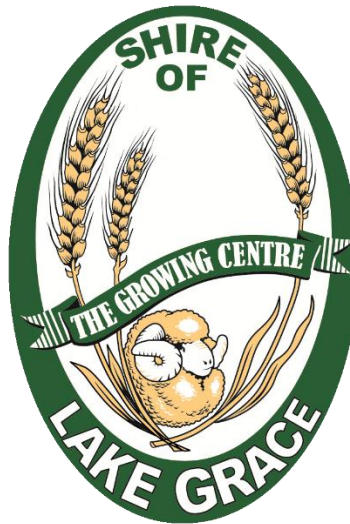
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Internal Spatial Viewer



Projection: WGS_1984_Web_Mercator_Auxiliary_Sphere
Graticules (if visible): GDA 1994 Latitude/Longitude

Date produced: **04-Mar-2026**



Shire of Lake Grace

Risk Management Framework

2026

**SHIRE OF LAKE GRACE
RISK MANAGEMENT FRAMEWORK
LEGISLATIVE AND STANDARDS COMPLIANCE SIGN-OFF**

This sign-off sheet is to be inserted prior to the Table of Contents as formal confirmation that the Risk Management Framework has been reviewed and endorsed as compliant with relevant legislation, governance obligations and applicable Australian Standards.

Compliance Confirmation

We hereby confirm that the Shire of Lake Grace Risk Management Framework has been reviewed and is considered aligned with the requirements of the Local Government Act 1995, associated Audit Regulations, the principles of sound governance, and AS ISO 31000:2018 Risk Management Guidelines. The framework is also considered suitable to support Shire's Audit, Risk and Improvement Committee functions, continuous improvement obligations and enterprise risk oversight responsibilities.

Relevant Legislation	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996; other applicable statutory compliance obligations</i>
Australian Standard	AS ISO 31000:2018 Risk Management – Guidelines
Committee Oversight	Audit, Risk & Improvement Committee endorsement and ongoing review

AUTHORISATION SIGNATURES

Chief Executive Officer

Name: _____

Signature: _____

Date: ____ / ____ / 2026

Chairperson – Audit, Risk & Improvement Committee

Name: _____

Signature: _____

Date: ____ / ____ / 2026

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INTRODUCTION

This Risk Management Framework establishes the Shire of Lake Grace's systematic and structured approach to managing risk in accordance with **AS ISO 31000:2018 Risk Management – Guidelines**. (Refer to Figure 1.)

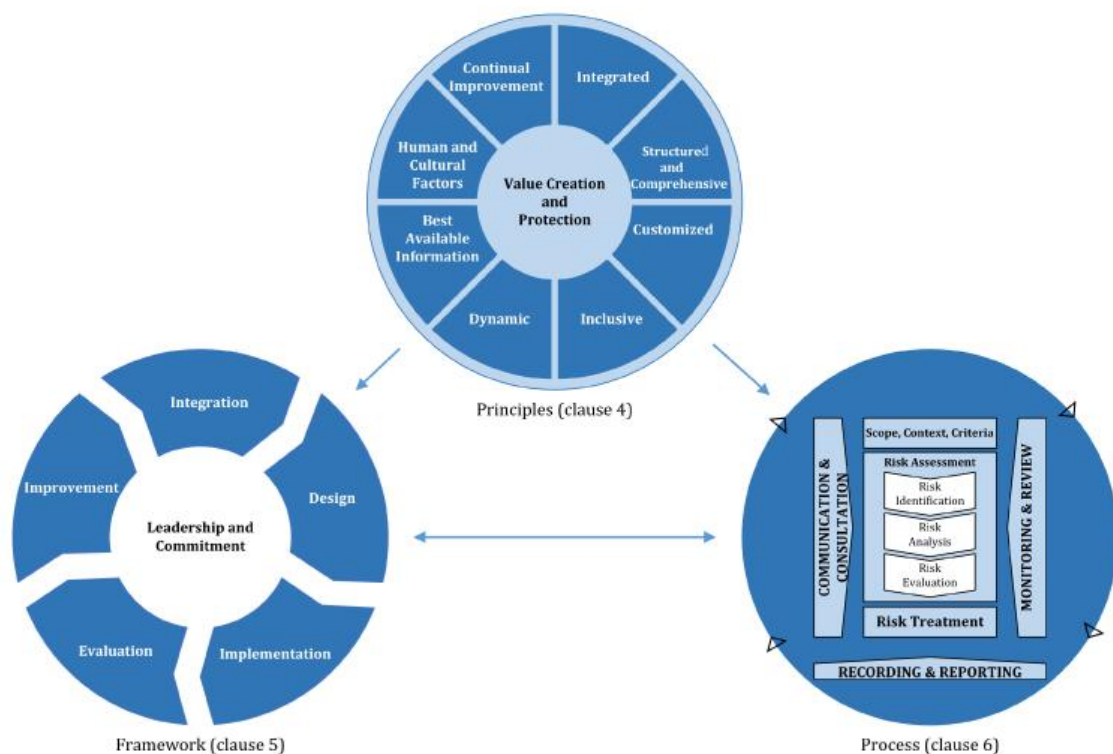
Risk is defined as the **effect of uncertainty on objectives**. This framework ensures that risk management is integrated into governance, strategy, planning, decision-making, service delivery, projects, asset management, compliance and community outcomes.

The framework applies to:

- Council
- Audit and Risk Committee
- Chief Executive Officer
- Senior Management Team
- Employees
- Contractors
- Volunteers
- Consultants
- All operational and project activities

The objective is to improve decision-making, strengthen governance, protect community trust, enhance resilience and support the Shire's strategic and operational objectives.

Figure 1 — Principles, framework and process



RISK MANAGEMENT POLICY

Purpose

The Shire of Lake Grace (“the Shire”) Risk Management Policy documents the commitment and objectives regarding managing uncertainty that may impact the Shire’s strategies, goals or objectives.

Policy

The Shire is committed to implementing best-practice risk management aligned to AS ISO 31000:2018.

Risk management will be fully integrated into Shire’s organisational governance framework and embedded within strategic and operational planning processes to support informed decision-making at all levels.

It will also be incorporated into project delivery, asset management and day-to-day service delivery activities to ensure risks are consistently identified, assessed and managed across all service areas. This approach is further strengthened through regular reporting, assurance activities and a commitment to continuous improvement, ensuring the framework remains effective, practical and aligned with the Shire’s objectives.

All workers, elected members and contractors share responsibility for managing risk within their scope of duties.

Definitions (from AS/NZS ISO 31000:2018)

Risk: Effect of uncertainty on objectives.

Note 1 to entry: An effect is a deviation from the expected. It can be positive, negative or both, and can address, create or result in opportunities and threats.

Note 2 to entry: Objectives can have different aspects and categories and can be applied at different levels.

Note 3 to entry: Risk is usually expressed in terms of risk sources, potential events, their consequences and their likelihood.

Risk Management: Coordinated activities to direct and control an organisation regarding risk.

Stakeholder: Person or organization that can affect, be affected by, or perceive themselves to be affected by a decision or activity.

Note 1 to entry: The term “interested party” can be used as an alternative to “stakeholder”.

Risk Source: Element which alone or in combination has the potential to give rise to risk.

Event: Occurrence or change of a particular set of circumstances.

Note 1 to entry: An event can have one or more occurrences and can have several causes and several consequences.

Note 2 to entry: An event can also be expected which does not happen, or something that is not expected to happen.

Note 3 to entry: An event can be a risk source.

Consequence: Outcome of an event affecting objectives.

Note 1 to entry: A consequence can be certain or uncertain and can have positive or negative direct or indirect effects on objectives.

Note 2 to entry: Consequences can be expressed qualitatively or quantitatively.

Note 3 to entry: Any consequence can escalate through cascading and cumulative effects.

Likelihood: Chance of something happening.

Note 1 to entry: In risk management terminology, the word “likelihood” is used to refer to the chance of something happening, whether defined, measured or determined objectively or subjectively, qualitatively or quantitatively, and described using general terms or mathematically.

Note 2 to entry: The English term “likelihood” does not have a direct equivalent in some languages; instead, the equivalent of the term probability is often used. However, in English, “probability” is often narrowly interpreted as a mathematical term. Therefore, in risk management terminology, “likelihood” is used with the intent that it should have the same broad interpretation as the term “probability” has in many languages other than English.

Control: Measure that maintains and/or modifies risk.

Note 1 to entry: Controls include, but are not limited to, any process, policy, device, practice, or other conditions and/or actions which maintain and/or modify risk.

Note 2 to entry: Controls may not always exert the intended or assumed modifying effect.

FRAMEWORK FOR MANAGING RISK

The Shire’s framework follows the **ISO 31000:2018** model:

Leadership and Commitment

Council, the Chief Executive Officer and the Senior Management Team demonstrate leadership and commitment by approving the framework, assigning clear authority, ensuring adequate resources are available and promoting a positive risk culture across the organisation. Leadership accountability also includes monitoring framework performance, reviewing risk information and ensuring risk management remains embedded within governance and decision-making.

Integration

Risk management is integrated into all core governance and planning activities of the Shire, including Council decision-making, strategic community planning, corporate business planning, long-term financial planning, asset management, workforce planning, procurement, project governance and business continuity. This integration ensures that uncertainty is considered as part of everyday decisions rather than as a standalone compliance exercise.

Design

The framework is designed around:

- organisational context
- internal and external issues
- stakeholder expectations
- legislative obligations
- governance requirements
- risk appetite
- reporting pathways
- information systems

Implementation

The framework is implemented through structured risk workshops, standardised templates, defined reporting cycles, induction processes, management meeting agenda items, project gateway reviews and treatment action registers. These implementation mechanisms ensure consistent application across all service areas and support the Shire’s ability to maintain an up-to-date understanding of its risk environment.

Evaluation

Framework effectiveness is evaluated through six-monthly risk reviews, internal and external audit outcomes, compliance returns, incident trend analysis, control assurance activities and treatment completion performance. This evaluation process allows the Shire to determine whether the framework remains fit for purpose and aligned with organisational objectives.

Improvement

Continuous improvement is driven by lessons learned from incidents, audit recommendations, legislative changes, project reviews, stakeholder feedback and emerging sector risks. Improvement opportunities are incorporated into future reviews of the framework to ensure it remains contemporary, practical and proportionate to the Shire's operational environment.

RISK MANAGEMENT PROCESS

The Shire adopts the **ISO 31000:2018** process.

Communication and Consultation

Communication and consultation are essential components of Shire's risk management process and occur throughout the full risk lifecycle to ensure that relevant information, perspectives and expertise are considered at each stage.

This engagement extends across all key internal and external stakeholders, including Council, the Executive, staff, contractors, community stakeholders, government agencies and regional partners. By maintaining open and timely communication with these groups, the Shire is better positioned to identify emerging risks, validate assumptions, strengthen decision-making and ensure that risk treatments remain practical, transparent and aligned with community and organisational expectations.

Scope, Context and Criteria

Before any risk assessment is undertaken, each risk activity must clearly define its scope, context and assessment criteria to ensure that the analysis is relevant, consistent and aligned with Shire's objectives.

This includes identifying the specific objectives to be achieved, establishing the boundaries of the assessment, and considering the internal and external environment in which the activity operates.

Relevant stakeholders and key assumptions must also be identified so that the assessment reflects the broader organisational, regulatory and community context. In addition, clear consequences, likelihood and control effectiveness criteria are required to support consistent evaluation of risks, together with defined risk appetite thresholds that guide decision-making on whether a risk is acceptable, requires treatment, or must be escalated.

This structured approach ensures that all risk assessments are undertaken on a sound and comparable basis across the organisation.

Risk Identification

Risk identification is to be undertaken across the Shire's full operating environment and should consider strategic, operational, project, compliance, cyber, climate, fraud, safety, reputational and emerging risk exposures, as well as opportunities that may enhance outcomes. Identification activities should involve relevant stakeholders and use incidents, workshops, audits, trend analysis and lessons learned to ensure a complete understanding of uncertainty.

Risk Analysis

Risk analysis involves a detailed examination of the factors that influence the nature and level of risk to ensure informed decision-making.

This analysis considers the underlying causes of the risk, the existing controls currently in place, and the

effectiveness of those controls in reducing either the likelihood or consequence of the event. It also assesses the likelihood of occurrence, the potential consequence should the event arise, the velocity at which the risk may materialise, the organisation's vulnerability to the event, and any interdependencies with other risks, systems or service areas.

By considering these factors collectively, the Shire can develop a more complete understanding of both direct and cascading impacts across the organisation.

Risk Evaluation

Following analysis, risks are evaluated against Shire's approved risk appetite to determine the most appropriate management response. This evaluation establishes whether a risk is acceptable within current controls, tolerable with ongoing monitoring, requires additional treatment actions, or must be escalated to a higher level of management or governance oversight.

This process ensures that decision-making remains consistent, transparent and aligned with Shire's strategic priorities and tolerance for uncertainty.

Risk Treatment

Risk treatment requires the selection of practical and proportionate actions to modify risk exposure to an acceptable level. Depending on the nature of the risk, treatments may involve avoiding the activity, reducing likelihood or consequence, sharing or transferring exposure, retaining the risk within appetite, or pursuing opportunities if beneficial. Each treatment plan must clearly identify the responsible officer, due date, required resources, target residual risk level and review milestone so implementation can be effectively monitored.

Monitoring and Review

All corporate risks must be formally reviewed at least on a **six-monthly basis** to ensure that risk information remains current, controls continue to operate effectively, and treatment actions remain appropriate to the Shire's evolving environment.

In addition to the scheduled review cycle, risks are required to be reassessed sooner where specific trigger events occur that may materially change the risk profile. These triggers include incidents, audit findings, significant project changes, legislative or regulatory amendments, community impact events, and organisational restructures.

By incorporating both routine and event-driven reviews, the Shire ensures that its risk management practices remain responsive, relevant and aligned with current operational and governance conditions.

Recording and Reporting

All risks are to be documented in approved registers and profile templates.

GOVERNANCE ROLES, RESPONSIBILITIES AND ACCOUNTABILITY

Effective governance of risk management within the Shire requires clearly defined roles, responsibilities and accountability at every level of the organisation.

Council is responsible for approving the Risk Management Policy and the organisation's risk appetite, overseeing strategic risks, receiving assurance and risk reporting, and supporting the overall effectiveness of governance systems. Through this oversight role, Council ensures that risk management remains aligned with the Shire's strategic objectives and community expectations.

The **Audit and Risk Improvement Committee** provide independent oversight of the framework and its ongoing effectiveness. This includes reviewing internal and external audit findings, monitoring strategic and high-rated risks, and providing advice and recommendations to Council on governance, assurance and control matters. The Committee plays a critical role in strengthening transparency, accountability and confidence in the Shire's risk management practices.

The **Chief Executive Officer (CEO)** is accountable for enterprise-wide risk management and is responsible for ensuring that sufficient resources, governance systems and accountability structures are in place to support the framework. The CEO also has responsibility for approving the acceptance of extreme risks that remain outside the Shire's approved appetite, where such acceptance is justified and formally documented.

The **Senior Management Team** is responsible for owning directorate and organisational risk profiles, monitoring emerging and changing risks, reviewing treatment progress on a quarterly basis, and actively embedding a strong risk culture throughout the organisation. Their leadership ensures that risk management is integrated into operational planning, service delivery and decision-making across all business units.

Managers are responsible for the day-to-day management of operational and project risks within their areas of responsibility. This includes ensuring that controls are functioning effectively, escalating material or emerging issues in a timely manner, maintaining accurate and current risk registers, and supporting the implementation of treatment actions. Through these responsibilities, Managers play a key role in ensuring that risks are proactively managed at the service delivery level.

Employees, Contractors and Volunteers are expected to actively participate in the Shire's risk culture by identifying hazards, escalating emerging issues, complying with controls and procedures, and contributing to reviews, audits and training activities. Their role is essential in ensuring risk management is embedded at the operational level and that issues are identified early.

Assurance Functions

The Shire continues to apply a **Three Lines Model**:

- **First line:** operational ownership
- **Second line:** governance, compliance and oversight
- **Third line:** internal and external audit assurance

RISK APPETITE AND ACCEPTANCE CRITERIA

The Shire's risk appetite is defined through consequence, likelihood and control adequacy thresholds.

General appetite settings:

- **Low:** managed by routine controls
- **Medium:** monitored by managers
- **High:** active executive oversight required
- **Extreme:** immediate escalation to CEO, Audit Committee and Council where required.

Any risk remaining outside appetite for more than 3 months requires documented executive acceptance.

RISK ASSESSMENT METHODOLOGY

The Shire will retain its existing consequence and likelihood matrix structure as the foundation of its risk assessment methodology, while updating the assessment criteria to better reflect the contemporary operating environment and the requirements of **AS ISO 31000:2018**.

The revised methodology will ensure that risk assessments consider impacts on strategic objectives, tolerances for service interruptions, effects on community confidence and reputation, cyber security and privacy exposures, environmental and climate-related risks, project governance implications, and the potential consequences of regulatory enforcement or statutory non-compliance. This broader scope ensures that the matrix remains relevant to both traditional operational risks and emerging governance challenges facing local government.

Control effectiveness will continue to be assessed using the established ratings of Effective, Adequate and Inadequate, providing a clear and practical measure of how well existing controls are designed and operating to modify risk exposure. To strengthen the maturity of the assessment process, additional considerations should also be incorporated, including the effectiveness of control design, the consistency of operating effectiveness in practice, the availability of evidence demonstrating ongoing monitoring and review, and the clear

documentation of control ownership and accountability. These maturity elements provide greater assurance that controls are not only in place but are functioning as intended and are supported by responsible officers across the organisation.

RISK TREATMENT AND ACTION PLANNING

Risk treatment and action planning must be undertaken in a structured and deliberate manner to ensure that identified risks are reduced to an acceptable level within the Shire's approved risk appetite. Treatment planning should include consideration of the underlying root causes of the risk, supported by appropriate root cause analysis to ensure that actions address the source of the issue rather than only its symptoms. In developing treatment responses, due regard must also be given to cost-benefit considerations, resource implications, relevant legislative and regulatory requirements, potential impacts on the community, foreseeable implementation barriers, and any assurance or monitoring requirements needed to confirm that the treatment is effective. This approach ensures that treatment strategies are practical, proportionate and aligned with organisational priorities.

Risks assessed as **high** or **extreme** require a heightened level of governance and control. These risks must be supported by formal documented treatment plans that clearly outline the required actions, responsible officers, due dates and expected outcomes. Progress against these treatments should be reported monthly and be subject to executive review to ensure timely oversight and intervention where required. In addition, each treatment plan must include a clearly documented residual risk target so that the Shire can measure whether the implemented controls and actions have successfully reduced the risk to an acceptable level.

MONITORING, REVIEW, REPORTING AND ASSURANCE

Monitoring, review, reporting and assurance activities are designed to ensure that the Shire's risk environment remains current, that controls continue to function as intended, and that treatment actions are progressing in an effective and timely manner. Operational risks should be reviewed through routine management meetings as part of normal business governance, while corporate risks are to be formally reviewed on a six-monthly basis. Strategic risks require a higher level of oversight and should be reported quarterly to the Senior Management Team and the Audit and Risk Committee. In addition to these regular review cycles, the Risk Management Framework itself is subject to a biennial review by Council to confirm that it remains suitable, effective and aligned with the Shire's governance obligations and strategic objectives.

Key reporting indicators should be used to provide meaningful oversight of the effectiveness of the framework and the current risk landscape. These indicators include the number of extreme and high-rated risks, overdue treatment actions, repeat incidents, audit findings, control failures, compliance breaches, insurance claims, cyber-related events and safety incidents. Monitoring these measures over time enables the organisation to identify trends, emerging issues and areas requiring further management attention or assurance activity.

To strengthen confidence in the effectiveness of the control environment, the Shire will maintain an annual assurance plan. This plan should include a structured program of control testing, internal self-assessment activities, follow-up of audit actions, compliance attestations, business continuity exercises and emergency management testing. Together, these assurance activities provide independent and management-level verification that key controls, governance systems and response arrangements remain effective and fit for purpose.

COMMUNICATION, CONSULTATION AND CULTURE

The Shire recognises that effective communication and consultation are critical to successful risk management.

A positive risk culture is fostered through staff induction, toolbox meetings, leadership workshops, project reviews, lessons learned sessions, incident debriefs and periodic policy refreshers.

The organisation promotes early reporting of near misses, emerging risks, compliance concerns, project overruns and community issues so that treatment actions can be implemented before impacts escalate.

CONTINUOUS IMPROVEMENT

The Risk Management Framework will be subject to continuous improvement to ensure it remains contemporary, effective and aligned with both organisational needs and recognised best practice. Improvement opportunities will be informed through benchmarking against LGIS guidance and broader local government sector best practice, as well as through annual lessons learned reviews and post-incident evaluations that identify strengths, weaknesses and emerging control gaps. Further enhancements will also be driven by internal and external audit recommendations, formal maturity assessments, stakeholder feedback and updates to relevant ISO guidance or legislative requirements. This ongoing refinement process ensures that the framework evolves in response to changing operational, governance and community expectations.

To maintain formal governance oversight, the full framework document shall be comprehensively reviewed on a biennial basis, or earlier where significant organisational, legislative, operational or risk environment changes occur that may affect its ongoing suitability or effectiveness.

RISK MANAGEMENT PROCEDURES

Governance

Appropriate governance of risk management within the Shire of Lake Grace (the “Shire”) provides:

- Transparency of decision making.
- Clear identification of the roles and responsibilities of risk management functions.
- An effective Governance Structure to support the risk framework.

Framework Review

The Risk Management Framework is to be reviewed for appropriateness and effectiveness biennially.

Operating Model

The Shire has adopted a “Three Lines of Defence” model for the management of risk. This model ensures roles; responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, the Council, Management and Community will have assurance that risks are managed effectively to support the delivery of the Strategic, Corporate & Operational Plans.

First Line of Defence

All **operational** areas of the Shire are considered ‘**the 1st Line**’. They are responsible for ensuring that risks within their scope of operations are identified, assessed, managed, monitored and reported. Ultimately, they bear ownership and responsibility for losses or opportunities from the realisation of risk.

Associated responsibilities include.

- Establishing and implementing appropriate processes and controls for the management of risk (in line with these procedures).
- Undertaking adequate analysis (data capture) to support the decision-making process of risk.
- Prepare risk acceptance proposals where necessary, based on level of residual risk.
- Retain primary accountability for the ongoing management of their risk and control environment.

Second Line of Defence

The Shire’s Risk Framework Owner (Executive Officer) acts as the primary ‘**2nd Line**’. This position owns and manages the framework for risk management, drafts and implements governance procedures and provides the necessary tools and training to support the 1st line process. The Senior Management Team supplements the second line of defence.

Maintaining oversight on the application of the framework provides a transparent view and level of assurance to the 1st & 3rd lines on the risk and control environment. Support can be provided by additional oversight functions completed by other 1st Line Teams (where applicable).

Additional responsibilities include:

- Providing independent oversight of risk matters as required.
- Monitoring and reporting on emerging risks.
- Co-ordinating Shire’s risk reporting for the CEO & Senior Management Team and the Audit, Risk & Improvement Committee.

Third Line of Defence

Internal self-audits & External Audits are the ‘**3rd Line**’ of defence, providing assurance to the Council, Audit, Risk & Improvement Committee and Shire Management on the effectiveness of business operations and oversight frameworks (1st & 2nd Line).

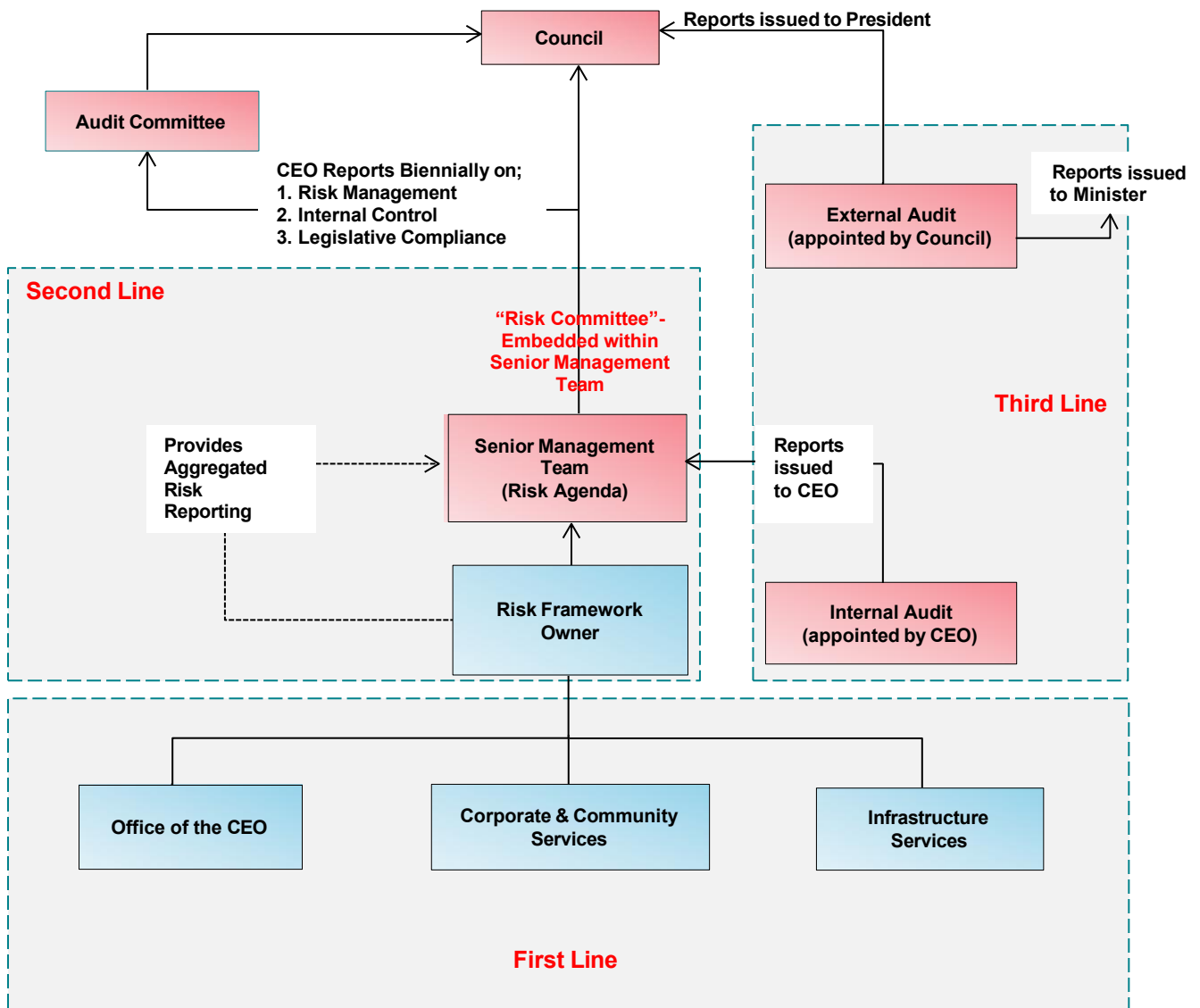
Internal Audit – Appointed by the CEO to report on the adequacy and effectiveness of internal control

processes and procedures. The scope of which would be determined by the CEO with input from the Audit, Risk & Improvement Committee.

External Audit – Appointed by Council on the recommendation of the Audit, Risk & Improvement Committee to report independently to the President and CEO on the annual financial statements only.

Governance Structure

The following diagram depicts the current operating structure for risk management within the Shire.



Roles & Responsibilities

Council

- Review and approve the Shire's Risk Management Policy and Risk Assessment & Acceptance Criteria.
- Appoint / Engage External Auditors to report on financial statements annually.
- Establish and maintain an Audit Committee in terms of the Local Government Act.

Audit & Risk Improvement Committee

- Support Council in providing effective corporate governance.
- Oversight of all matters that relate to the conduct of External Audits.
- Independent, objective and autonomous in deliberations.
- Recommendations to Council on External Auditor appointments.

CEO / Senior Management Team

- Undertake internal Audits as required under Local Government (Audit) regulations.
- Liaise with Council in relation to risk acceptance requirements.
- Approve and review the appropriateness and effectiveness of the Risk Management Framework.
- Drive consistent embedding of a risk management culture.
- Analyse and discuss emerging risks, issues and trends.
- Document decisions and actions arising from risk matters.
- Own and manage the Risk Profiles at Shire Level.

Risk Framework Owner (Executive Officer)

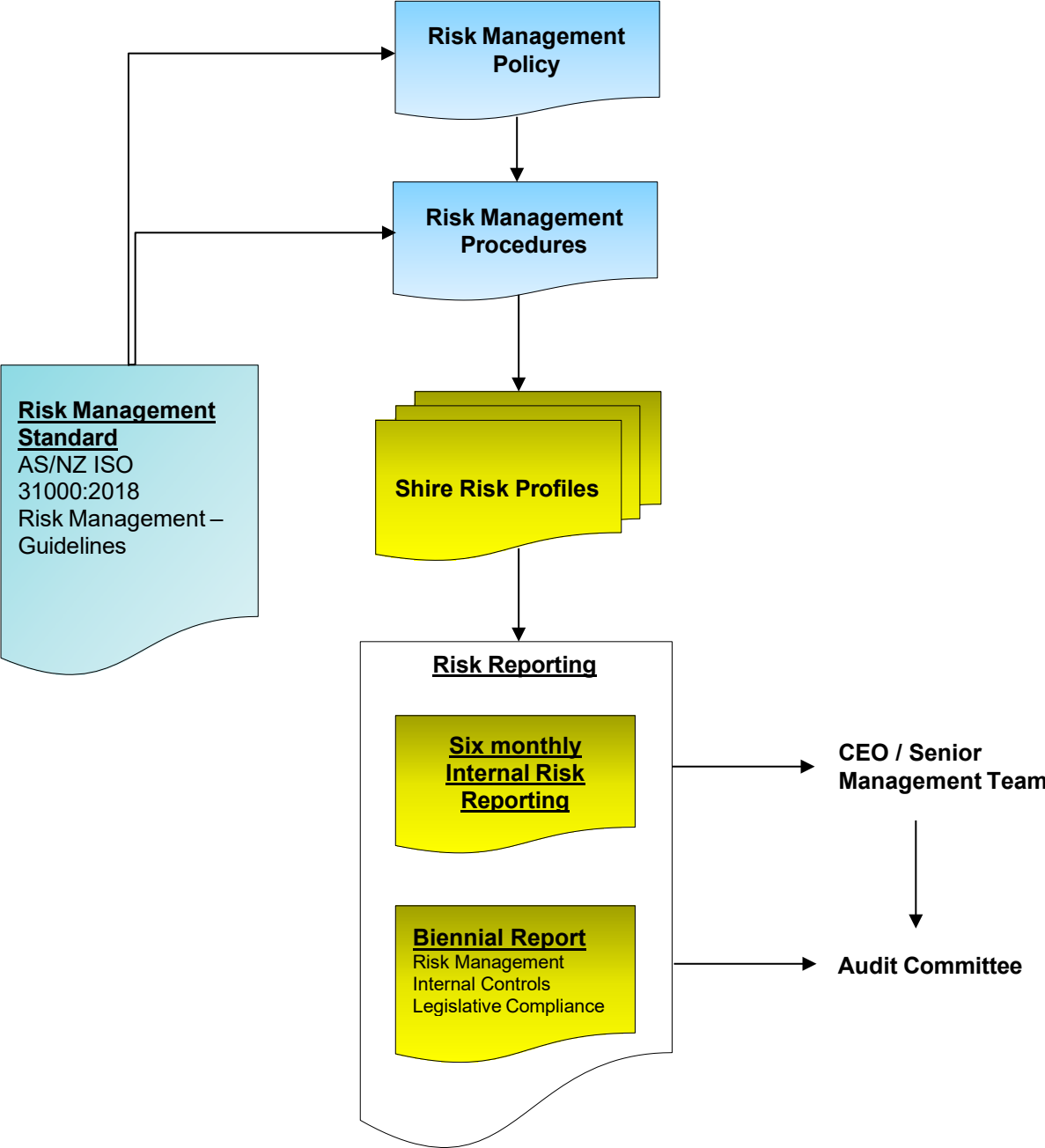
- Oversee and facilitate the Risk Management Framework.
- Champion risk management within operational areas.
- Support reporting requirements for Risk matters.
- Monitor KPI's for risk.

Managers / Teams

- Drive risk management culture within work areas.
- Own, manage and report on specific risk issues as required.
- Assist in the Risk & Control Management process as required.
- Highlight any emerging risks or issues accordingly.
- Incorporate 'Risk Management' into Management Meetings, by incorporating the following agenda items;
 - New or emerging risks.
 - Review existing risks.
 - Control adequacy.
 - Outstanding issues and actions.

Document Structure (Framework)

The following diagram depicts the relationship between the Risk Management Policy, Procedures and supporting documentation and reports.



Risk & Control Management

All Work Areas of the Shire are required to assess and manage the Risk Profiles on an ongoing basis.

Each Manager, in conjunction with the Risk Framework Owner is accountable to ensure that Risk Profiles are:

- Reflective of the material risk landscape of the Shire.
- Reviewed on at least a six-monthly basis, or sooner if there has been a material restructure or change in the risk and control environment.
- Maintained in the standard format.

This process is supported by the use of data inputs, workshops and ongoing business engagement.

Risk & Control Assessment

To ensure alignment with AS/NZ ISO 31000:2018 Risk Management, the following approach is to be adopted from a Risk & Control Assessment perspective:

A: Establishing the Context

The first step in the risk management process is to understand the context within which the risks are to be assessed and what is being assessed, this forms two elements:

Organisational Context

Shire's Risk Management Procedures provide the basic information and guidance regarding the organisational context to conduct a risk assessment; this includes Risk Assessment and Acceptance Criteria (Appendix A) and any other tolerance tables as developed. In addition, existing Risk Themes are to be utilised (Appendix C) where possible to assist in the categorisation of related risks.

Any changes or additions to the Risk Themes must be approved by the Governance Officer and CEO.

All risk assessments are to utilise these documents to allow consistent and comparable risk information to be developed and considered within planning and decision-making processes.

Specific Risk Assessment Context

To direct the identification of risks, the specific risk assessment context is to be determined prior to and used within the risk assessment process.

For risk assessment purposes, the Shire has been divided into three levels of risk assessment context:

1. Strategic Context

This constitutes the Shire's external environment and high-level direction. Inputs to establishing the strategic risk assessment environment may include;

- Organisation's Vision
- Stakeholder Analysis
- Environment Scan / SWOT Analysis
- Existing Strategies / Objectives / Goals

2. Operational Context

The Shire's day to day activities, functions, infrastructure and services. Prior to identifying operational risks, the operational area should identify its Key Activities i.e. what is trying to be achieved. Note: these may already be documented in business plans, budgets etc.

3. Project Context

Project Risk has two main components:

- **Direct** refers to the risks that may arise as a result of project activity (i.e. impacting on current or future process, resources or IT systems) which may prevent the Shire from meeting its objectives
- **Indirect** refers to the risks which threaten the delivery of project outcomes.

In addition to understanding what is to be assessed, it is also important to understand who are the key stakeholders or areas of expertise that may need to be included within the risk assessment.

Risk Identification

Using the specific risk assessment context as the foundation, and in conjunction with relevant stakeholders, answer the following questions, capture and review the information within each Risk Profile.

- What can go wrong? / What are areas of uncertainty? (Risk Description)
- How could this risk eventuate? (Potential Causes)
- What are the current measurable activities that mitigate this risk from eventuating? (Controls)
- What are the potential consequential outcomes of the risk eventuating? (Consequences)

Risk Analysis

To analyse the risks, the Shire's Risk Assessment and Acceptance Criteria (Appendix A) is applied:

- Based on the documented controls, analyse the risk in terms of Existing Control Ratings
- Determine relevant consequence categories and rate how bad it could be if the risk eventuated with existing controls in place (Consequence)
- Determine how likely it is that the risk will eventuate to the determined level of consequence with existing controls in place (Likelihood)
- By combining the measures of consequence and likelihood, determining the risk rating (Level of Risk)

Risk Evaluation

The Shire is to verify the risk analysis and make a risk acceptance decision based on:

- Controls Assurance (i.e. are the existing controls in use, effective, documented, up to date and relevant)
- Existing Control Rating
- Level of Risk
- Risk Acceptance Criteria (Appendix A)
- Risk versus Reward / Opportunity

The risk acceptance decision needs to be documented, and acceptable risks are then subject to the monitor and review process. Note: Individual Risks or Issues may need to be escalated due to urgency, level of risk or systemic nature.

Risk Treatment

For unacceptable risks, determine treatment options that may improve existing controls and/or reduce consequence / likelihood to an acceptable level.

Risk treatments may involve actions such as avoid, share, transfer or reduce the risk with the treatment selection and implementation to be based on;

- Cost versus benefit
- Ease of implementation
- Alignment to organisational values / objectives

Once treatment has been fully implemented, the Governance Officer is to review the risk information and acceptance decision with the treatment now noted as a control and those risks that are acceptable then become subject to the monitor and review process (Refer to Risk Acceptance section).

Monitoring & Review

The Shire is to review all Risk Profiles at least on a six-month basis or if triggered by one of the following;

- Changes to context,
- A treatment is implemented,
- An incident occurs or due to audit/regulator findings.

The Risk Framework Owner (RFO) is to monitor the status of risk treatment implementation and report on, if required.

The CEO & Senior Management Team will monitor significant risks and treatment implementation as part of their normal agenda item on a quarterly basis with specific attention given to risks that meet any of the following criteria:

- Risks with a Level of Risk of High or Extreme
- Risks with Inadequate Existing Control Rating
- Risks with Consequence Rating of Extreme
- Risks with Likelihood Rating of Almost Certain

The design and focus of the Risk Summary report will be determined from time to time on the direction of the CEO & Senior Management Team. They will also monitor the effectiveness of the Risk Management Framework, ensuring it is practical and appropriate to the Shire.

Communication & Consultation

Throughout the risk management process, stakeholders will be identified, and where relevant, to be involved in or informed of outputs from the risk management process. Council, through the Audit, Risk & Improvement Committee, will be provided with six-monthly update reports.

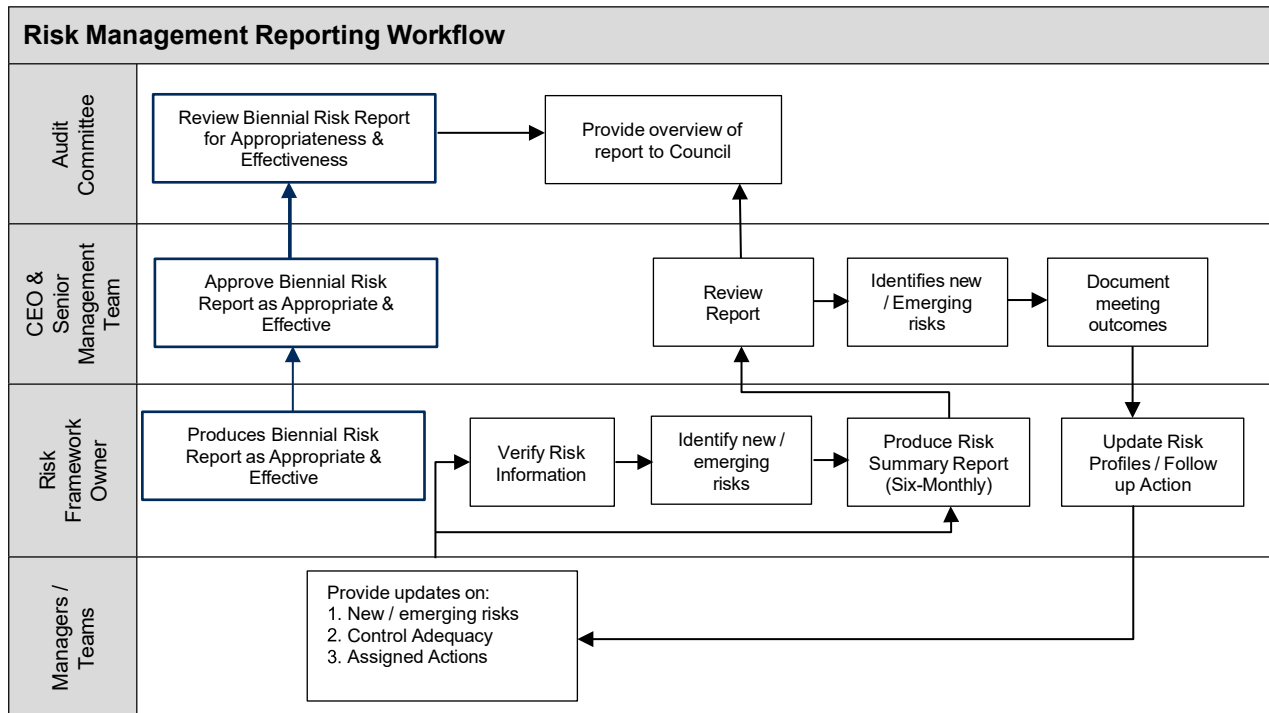
Risk management awareness and training will be provided to staff as part of their WH&S Program.

Risk management will be included within the employee induction process to ensure new employees are introduced to Shire's risk management culture.

Reporting Requirements

Coverage & Frequency

The following diagram provides a high-level view of the ongoing reporting process for Risk Management.



Each Work Area is responsible for ensuring:

- They continually provide updates in relation to new and emerging risks, control effectiveness and indicator performance to the Risk Framework Owner.
- Work through assigned actions and provide relevant updates to the Risk Framework Owner.
- Risks / Issues reported to the CEO & Senior Management Team are reflective of the current risk and control environment.

The Risk Framework Owner is responsible for:

- Ensuring Shire Risk Profiles are formally reviewed and updated, at least on a six-monthly basis or when there has been a material restructuring, change in risk ownership or change in the external environment.
- Producing a six-monthly Risk Report for the CEO & Senior Management Team which contains an overview of Risk Summary for the Shire.
- Annual Compliance Audit Return completion and lodgement.

Indicators

Indicators are required to be used for monitoring and validating risks and controls. The following describes the process for the creation and reporting of Indicators:

Identification

The following represent the minimum standards when identifying appropriate Indicator risks and controls:

- The risk description and casual factors are fully understood
- The indicator is fully relevant to the risk or control
- Predictive Indicators are adopted wherever possible
- Indicators provide adequate coverage over monitoring risks and controls

Validity of Source

In all cases an assessment of the data quality, integrity and frequency must be completed to ensure that the indicator data is relevant to the risk or Control.

Where possible the source of the data (data owner) should be independent to the risk owner. Overlapping Indicators can be used to provide a level of assurance on data integrity.

If the data or source changes during the life of the indicator, the data is required to be revalidated to ensure reporting of the indicator against a consistent baseline.

Tolerances

Tolerances are set based on Shire's Risk Appetite. They may be set and agreed over three levels:

- Green – within appetite; no action required.
- Amber – the indicator must be closely monitored and relevant actions set and implemented to bring the measure back within the green tolerance.
- Red – outside risk appetite; the indicator must be escalated to the CEO & Senior Management Team where appropriate management actions are to be set and implemented to bring the measure back within appetite.

Monitor & Review

All active Indicators are updated as per their stated frequency of the data source.

When monitoring and reviewing Indicators, the overall trend should be considered over a longer timeframe than individual data movements. The trend of the indicators is specifically used as an input to risk and control assessment.

Risk Acceptance

Day-to-day operational management decisions are generally managed under the delegated authority framework of the Shire.

Risk Acceptance *outside* of the appetite framework is a management decision to accept, within authority levels, material risks which will remain outside appetite framework (refer Appendix A – Risk Assessment & Acceptance Criteria) for an extended period (generally 3 months or longer).

The following process is designed to provide a framework for those outside appetite framework identified risks.

The 'Risk Acceptance' must be in writing, signed by the relevant Manager and cover:

- A description of the risk.
- An assessment of the risk (e.g. Impact consequences, materiality, likelihood, working assumptions etc)
- Details of any mitigating action plans or treatment options in place
- An estimate of the expected remediation date.

Reasonable action should be taken to mitigate the risk. A lack of budget to remediate a material risk outside of appetite is not sufficient justification to accept a risk.

Accepted risks must be continually reviewed through standard operating reporting structure (i.e. Senior Management Team)

Annual Controls Assurance Plan

The annual assurance plan is a monitoring schedule prepared by the Senior Management Team that sets out the control assurance activities to be conducted over the next 12 months. This plan needs to consider the following components.

- Coverage of all risk classes (Strategic, Operational, Project)
- Existing control adequacy ratings across Shire's Risk Profiles.
- Consider control coverage across a range of risk themes (where commonality exists).
- Building profiles around material controls to assist in design and operating effectiveness reviews.
- Consideration of significant incidents.
- Nature of operations
- Additional or existing 2nd line assurance information / reviews (e.g. HR, Financial Services, IT)
- Frequency of monitoring / checks being performed
- Review and development of Indicators
- Timetable for assurance activities
- Reporting requirements

Whilst this document and subsequent actions are owned by the CEO, input and consultation will be sought from individual Work Areas.



APPENDIX A – RISK ASSESSMENT AND ACCEPTANCE CRITERIA

MEASURES OF CONSEQUENCE

RATING	PEOPLE	INTERRUPTION TO SERVICE	REPUTATION (Social / Community)	COMPLIANCE	PROPERTY (Plant, Equipment, Buildings)	NATURAL ENVIRONMENT	FINANCIAL IMPACT
Insignificant (1)	Near-Miss	No material service interruption Less than 1 hour	Unsubstantiated, localised low impact on community trust, low profile or no media item.	No noticeable regulatory or statutory impact	Inconsequential damage.	Contained, reversible impact managed by on site response	Less than \$5,000
Minor (2)	First Aid Treatment	Short term temporary interruption – backlog cleared < 1 day	Substantiated, localised impact on community trust or low media item	Some temporary non compliances	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response	\$5,000 - \$50,000
Moderate (3)	Medical treatment / Lost time injury >30 Days	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Substantiated, public embarrassment, moderate impact on community trust or moderate media profile	Short term non-compliance but with significant regulatory requirements imposed	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies	\$50,001 to \$200,000
Major (4)	Lost time injury <30 Days / temporary disability	Prolonged interruption of services – additional resources; performance affected < 1 month	Substantiated, public embarrassment, widespread high impact on community trust, high media profile, third party actions	Non-compliance results in termination of services or imposed penalties to Shire / Officers	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies	\$200 000 to \$500,000
Extreme (5)	Fatality, permanent disability	Indeterminate prolonged interruption of services non- performance > 1 month	Substantiated, public embarrassment, widespread loss of community trust, high widespread multiple media profile, third party actions	Non-compliance results in litigation, criminal charges or significant damage or penalties to Shire / Officers	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact	>\$500,000



MEASURES OF CONSEQUENCE (PROJECT)

LEVEL	RATING	Project TIME	Project COST	Project SCOPE / QUALITY
1	Insignificant	Exceeds deadline by >5% of project timeline	Exceeds project budget by 2%	Minor variations to project scope or quality
2	Minor	Exceeds deadline by >10% of project timeline	Exceeds project budget by 5%	Scope creep requires additional work, time or resources. Reduced perception of quality by Stakeholders.
3	Moderate	Exceeds deadline by >15% of project timeline	Exceeds project budget by 7.5%	Scope creep requires additional work, time and resources or shortcuts being taken. Stakeholder concerns.
4	Major	Exceeds deadline by >20% of project timeline	Exceeds project budget by 15%	Project goals, deliverables, costs and/or deadline failures. Project no longer aligned with the project scope Stakeholder intervention in project.
5	Extreme	Exceeds deadline by 25% of project timeline	Exceeds project budget by 20%	Failure to meet project objectives. Project outcomes negatively affect the community or the environment. Public embarrassment, third party actions.

MEASURES OF LIKELIHOOD

Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year
4	Likely	The event will probably occur in most circumstances	At least once per year
3	Possible	The event should occur at some time	At least once in 3 years
2	Unlikely	The event could occur at some time	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances	Less than once in 15 years



RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

RISK ACCEPTANCE

Risk Rank	Description	Criteria	Responsibility
LOW (1-4)	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
MEDIUM (5-9)	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Executive Manager
HIGH (10-16)	Urgent Attention Required	Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Senior Management Team
EXTREME (17-25)	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO & Council



Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is little scope for improvement.	Processes (Controls) operating as intended and / or aligned to Policies & Procedures; are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested.
Adequate	There is some scope for improvement.	Whilst some inadequacies have been identified; Processes (Controls) are in place, are being addressed / complied with and are subject to periodic review and testing.
Inadequate	A need for corrective and / or improvement actions exist.	Processes (Controls) not operating as intended, do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time.



APPENDIX B – RISK PROFILE TEMPLATE

Risk Theme	Date
<p><u>(What could go right / wrong?)</u> <i>Definition of Theme</i></p>	

<p><u>Potential causes (What could cause it to go right / wrong?)</u> <i>List of potential causes</i></p>

Controls <i>(What we have in place to prevent it going wrong)</i>	Type	Date	Shire Rating
<i>List of Controls</i>	Detective		
	Preventative		
	Recovery		

Overall Control Ratings:	
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Consequence Category	Risk Ratings	Shire Rating
	Consequence:	
	Likelihood:	

Overall Risk Ratings:	
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Indicators <i>(These would 'indicate' to us that something has gone right / wrong)</i>	Type	Tolerance / Benchmark
<i>List of Indicators</i>	Leading	
	Lagging	

<p><u>Comments</u> <i>Rationale for all above ratings</i></p>

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>List current issues / actions / treatments</i>		



APPENDIX C – RISK THEME DEFINITIONS

1. Asset Sustainability practices

Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated lifecycle from procurement to maintenance and ultimate 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.

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

2. Business & Community disruption

Failure to adequately prepare and respond to events that cause disruption to the local community and/or normal Shire business activities. The event may result in damage to buildings, property, plant & equipment (all assets). This could be a natural disaster, weather event, or an act carried out by an external party (incl vandalism). This includes;

- Lack of (or inadequate) emergency response / business continuity plans.
- Lack of training to 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

This does not include disruptions due to IT Systems or infrastructure-related failures - refer "Failure of IT & communication systems and infrastructure".

3. Failure to fulfil Compliance requirements

Failures to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This could result in fines, penalties, litigation or increase scrutiny from regulators or agencies. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated legal documentation (internal & public domain) to reflect changes.

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

It does include the Local Government Act, Health Act, Building Act, Privacy Act and all other legislative based obligations for Local Government.

4. Document Management Processes

Failure to adequately capture, store, archive, retrieve, provision and / or disposal of documentation. This includes:

- Contact lists.
- Procedural documents.
- 'Application' proposals/documents.
- Contracts.
- Forms, requests or other documents.

5. Employment practices

Failure to effectively manage and lead human resources (full/part time, casuals, temporary and volunteers). This includes not having an effective Human Resources Framework in addition to not having appropriately qualified or experienced people in the right roles or not having sufficient staff numbers to achieve objectives. Other areas in this risk theme to consider are;

- Breaching employee regulations (excluding WH&S)
- Discrimination, Harassment & Bullying in the workplace
- Poor employee wellbeing (causing stress)
- Key person dependencies without effective succession planning in place
- Induction issues
- Terminations (including any tribunal issues)
- Industrial activity

Care should be taken when considering insufficient staff numbers as the underlying issue could be process inefficiencies.

6. Engagement practices

Failure to maintain effective working relationships with the Community (including Local Media), Stakeholders, Key Private Companies, Government Agencies and / or Elected Members. This invariably includes activities where communication, feedback and / 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.
- Regional or District Committee attendance.
- 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.

7. Environment management.

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 control.
- Ineffective management of water sources (reclaimed, potable)
- Illegal dumping / Illegal clearing / Illegal land use.

8. Errors, Omissions, Delays

Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process.

This includes instances of;

- Human errors, incorrect or incomplete processing
- Inaccurate recording, maintenance, testing and / or reconciliation of data.
- Errors or inadequacies in model methodology, design, calculation or implementation of models.

This may result in incomplete or inaccurate information. Consequences include;

- Inaccurate data being used for management decision making and reporting.
- Delays in service to customers
- Inaccurate data provided to customers

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

9. External theft & fraud (incl Cyber Crime)

Loss of funds, assets, data or unauthorised access, (whether attempts 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 (no deceit)

Examples include:

- Scam Invoices
- Cash or other valuables from 'Outstations'.

10. Management of Facilities / Venues / Events

Failure to effectively manage the day-to-day operations of facilities and / or venues.

This includes;

- Inadequate procedures in place to manage the quality or availability.
- Ineffective signage
- Booking issues
- Financial interactions with hirers / users
- Oversight / provision of peripheral services (e.g. cleaning / maintenance)

11. IT & Communications Systems and Infrastructure

Instability, degradation of performance, or other failure of IT Systems, Infrastructure, Communication or Utility 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:

- Hardware &/or Software
- IT Network
- Failures of IT Vendors

This also includes where poor governance results in the breakdown of IT maintenance such as;

- Configuration management
- Performance Monitoring
- IT Incident, Problem Management & Disaster Recovery Processes

This does not include new system implementations - refer "Inadequate Project / Change Management".

12. Misconduct

Intentional activities in excess of authority granted to an employee, 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
- Collusion between Internal & External parties

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

or Inaccurate Advice / Information.

13. Project / change Management

Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time requirements or scope changes.

This includes:

- 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
- Failures of IT Project Vendors/Contractors

14. Safety and Security practices

Non-compliance with the Work Health & Safety Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors.

Other considerations are:

- Inadequate Policy, Frameworks, Systems and Structure to prevent the injury of visitors, staff, contractors and/or tenants.
- Inadequate Organisational Emergency Management requirements (evacuation diagrams, drills, wardens etc).
- Inadequate security protection measures in place for buildings, depots and other places of work (vehicle, community etc).
- Public Liability Claims, due to negligence or personal injury.
- Employee Liability Claims due to negligence or personal injury.
- Inadequate or unsafe modifications to plant & equipment.

15. Supplier / Contract Management

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
- Vendor sustainability

**SHIRE OF LAKE GRACE
RISK MANAGEMENT FRAMEWORK
DOCUMENT CONTROL & VERSION REGISTER**

This controlled register records document versions, issue and review dates, change summaries and approval history for the Risk Management Framework.

Version	Issue Date	Review Date	Author	Description of Change	Approved By
2026.1	April 2026	April 2028	Deputy Chief Executive Officer	Full framework rewrite aligned to AS ISO 31000:2018 including governance narrative, appendices, assurance templates and Council adoption formatting.	Council
2016 – V2.0	December 2016		LGIS	Previous Risk Management Framework version	Council

PAXON

SHIRE OF LAKE GRACE

Regulation 17 & 5 Internal Audit Review

May 2025

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1. INTRODUCTION

1.1 Background & Objective

The objective of our Regulation 17 and 5 review was to provide a report, based on our understanding of the Shire of Lake Grace (Shire), to assist the CEO in reporting to the Audit and Risk Committee on the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal control, and legislative. In addition, the review focussed on the implementation of audit recommendations from the previous Regulation 5 review.

Regulation 17 of the Local Government (Audit) Regulations 1996 states:

(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 sub-regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

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

1.2 Risks & Scope

The Regulation 17 and 5 review focussed on the risk that the Shire's systems and procedures relating to risk management, internal control and legislative compliance are not appropriate and effective. In addition, the review focussed on assessing whether the Shire appropriately implemented the audit recommendations proposed as part of the previous Regulation 5 Review, with the following specific areas reviewed:

Risk Management

- Design and operational effectiveness of the Town's risk management system
- Business Continuity
- Assessment of the management of risks as documented within risk registers in comparison to the risk appetite and tolerance statements
- Development of risk reports and reporting processes
- Insurance coverage
- Corporate and business unit risk registers
- Effectiveness of the Town's internal control system
- Assessment of controls that are in place for unusual transactions
- Assessment that the Town's fraud and misconduct risks have been identified and that an appropriate treatment plan has been developed

Internal Control

- Integrity and ethics
- Levels of responsibilities and delegated authority
- Information system access and security
- Policy and management practice
- Audit practices, including review of the audit log
- Management operating style

Legislative Compliance

- Assessment of the Town's legislative compliance framework or individual measures in place

- Complaints and PID processes
- Compliance Audit Return process
- Freedom of Information

Regulation 5 audit recommendations follow-up review

- Completion of Conflict-of-Interest Forms
- Approval of CEO Credit Card and Reporting to Council
- Documented Processes in Place

The fieldwork was performed in March 2025 and focussed on the processes and controls in place at that time, or their last point of operation.

2. EXECUTIVE SUMMARY

Paxon reviewed the appropriateness of design and operational effectiveness of the Shire’s systems and procedures in relation to risk management, internal controls and legislative compliance.

Based upon the work performed as part of this review a number of improvements have been identified, many of which were raised within our previous Regulation 17 review.

The key findings relate to the following:

- The risk management framework requires review and update and risk management is not currently operating, increasing the Shire’s exposure to risks and non-achievement of strategic objectives
- The need to review and update key documents on a timely basis and the coordination of what is a time-consuming activity for the Shire and some documents are not currently in place, such as for the management of fraud.
- Monitoring of the timely and appropriate implementation of audit findings

Paxon also reviewed the implementation of the proposed recommendations as part of the previous Regulation 5 Review and it was noted that two out of the three findings remain open, relating to conflicts of interest and the documentation of financial processes.

We would like to thank all officers that have facilitated the performance of this review.

All findings are summarised below and documented in detail within sections 5-8 of this report:

Risk Area	Finding	Paxon Risk Rating
Risk Management	5.1 Design & Operation of the Risk Management Framework	High
	5.2 Business Continuity Plan Testing Processes	Medium
	5.3 Implementation and Monitoring of Audit Recommendations	Medium
Internal Control	6.1 Fraud Management and Reporting	Medium
	6.2 Coordinated Update of Policy Manual and Key Documents	Medium
Legislative Compliance	7.1 Compliance Framework	Medium
	7.2 Clarity of Complaints Process	Medium
	7.3 Freedom of Information Register	Low
Review of Regulation 5 Recommendations	8.1 Conflicts of Interest and Procurement Oversight	Medium
	8.2 Documented Process	Low

3. METHODOLOGY

Our methodology for this review comprised of the following steps:

- Conducted an initial meeting with management to obtain an understanding of processes and potential issues;
- Developed overview documentation of the processes including key controls by discussion with staff and review of the processes;
- Evaluated the effectiveness of the design of controls to cover the identified risk and tested the operation of the key controls;
- Followed up and confirmed action taken on any previous business issues identified and recommendations made;
- Researched the issues, weaknesses and potential improvements noted from our discussions and review of the existing processes and identified key controls;
- Developed appropriate recommendations for improvement for discussion with management;
- Drafted a report of findings and recommendations and obtained formal responses from management; and
- Finalised the report and issued it to Management for distribution to the Audit and Risk Committee.

Each finding detailed in section 5-8 is rated based on the following scale:

Rating	Definition
High	Major contravention of policies, procedures or laws, unacceptable internal controls, high risk for fraud, waste or abuse, major opportunity to improve effectiveness and efficiency, major risk identified. Immediate corrective action is required. A short-term fix may be needed prior to it being resolved properly.
Medium	Moderate contravention of policies, procedures or laws, poor internal controls, significant opportunity to improve effectiveness and efficiency, significant risk identified. Corrective action is required. Need to be resolved as soon as resources can be made available, but within six months.
Low	Minor contravention of policies and procedures, weak internal controls, opportunity to improve effectiveness and efficiency, moderate risk identified. Corrective action is required. Need to be resolved within twelve months.

4. INHERENT LIMITATIONS

Due to the inherent limitations in any internal control structure, it is possible errors or irregularities may occur and not be detected. Further, the internal control structure, within which the control procedures that have been reviewed operate, has not been reviewed in its entirety and therefore no opinion is expressed as to the effectiveness of the greater internal control structure.

It should also be noted our review was not designed to detect all weaknesses in control procedures as it was not performed continuously throughout the period subject to review.

The review conclusion and any opinion expressed in this report have been formed on the above basis.

5. RISK MANAGEMENT

5.1 Audit Finding – Design & Operation of the Risk Management Framework

As part of the review Paxon reviewed the design and operation of the risk management framework. The following improvements related to the design of processes were noted:

- The Shire's Risk Management Framework document contains the Risk Management Policy, Procedures and supporting appendices. The document has not been updated since December 2016 and references AS/NZS ISO 31000:2009 instead of the current AS/NZS ISO 31000:2018 standard and a former CEO as the policy owner. Additionally, there is no proposed next review date documented. The Policy and Procedure state they should be reviewed and updated biennially.
- The Risk Register's Tolerance Level Ratings do not align with the Risk Assessment and Acceptance Criteria in the Risk Management Framework.
- There are also some inconsistencies noted with the Risk Register using 'Moderate' to define overall risk ratings, whereas the Risk Matrix in the Risk Management Framework refers to this level as 'Medium', creating inconsistency.
- Acceptance Criteria (Appendix A) and Risk Appetite do not explicitly define the degree of risk the Shire is willing to accept across its strategic, operational and project objectives, but more provides guidance as to how they can be set, and
- The 'Financial Impact' values in the Consequence Table within the Risk Register do not align with the values contained within Appendix A of the Risk Management Framework.

The following areas were noted as areas of risk that are not operationally effective:

- The Risk Register and risks contained within it have not been updated since December 2021.
- Three key risks (Environmental Management, External Theft and Fraud, and Project/Change within the Shire's Risk Register) lack assigned control adequacy ratings, with placeholder comments such as '0' or 'Not Rated' within the Shire's Risk Register.
- A review of meeting minutes from June 2021 to February 2025 found no evidence of or the mandated six-monthly Risk Summary Reporting from Risk Owners or the 6 monthly risk reporting by the CEO & Senior Management Team.
- The 'Current Issues/Actions/Treatments' section in the Risk Register includes various items with due dates and responsibilities but does not clearly differentiate between issues, actions, and treatments, reducing clarity in risk mitigation efforts.

Risk Rating

Paxon has determined this finding to be of **High Risk**.

Possible Implication

An outdated Risk Management Framework may result in misalignment with best practices, ineffective risk governance, and inadequate risk mitigation strategies resulting in the failure to meet strategic objectives. Failure to reference the current ISO standard may also lead to non-compliance with evolving risk management expectations.

Recommendation

5.1.1 Update the Risk Management Framework to align with AS/NZS ISO 31000:2018.

5.1.2 The Risk Management Framework should be implemented operationally and reported to senior management and the Audit Committee as required.

Management Comment: The Shire recognises the importance of an up-to-date and operational Risk Management Framework. A comprehensive review of the current Risk Management Framework is currently underway. Management is also exploring engagement with our insurance provider to assist in this review and to develop an updated framework aligned with AS/NZS ISO 31000:2018. This review will address inconsistencies in the Risk Register and reinforce reporting and operational integration.

Action Owner: Deputy CEO

Target Completion Date: 30 June 2026

5.2 Audit Finding – Business Continuity Plan Testing Processes

The Business Continuity Plan (BCP) does not include a procedure for testing its effectiveness, nor does it define testing frequencies or responsible personnel, reducing the Shire's ability to validate and improve business continuity readiness. It also references an IT Disaster Recovery Plan, but this was not provided to Paxon, so it is unclear if this is in place.

Paxon also noted the BCP is dated April 2024 and contains the requirements for an annual review, but the 'document details' section does not specify the next review date. Section 6.1 includes some former staff which should be updated within the next review.

The Shire's Local Recovery Management Plan (LRMP) was last reviewed in March. The LRMP does not clearly indicate the next review date and the frequency of reviews to be conducted.

The Adverse Events Plan remains in draft form and is missing key elements, including a cover page, date of adoption, document custodian, last approval and review date, frequency of reviews, and next review date. This issue was raised in prior Regulation 17 Review but has not been addressed.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**.

Possible Implication

Without structured testing procedures, the Shire may be unable to assess the effectiveness of its business continuity strategies, leading to inadequate preparedness for disruptions.

Outdated or draft documents may result in plans not being fit for purpose.

Recommendation

- 5.2.1 Develop and implement a formal BCP testing procedure, specifying testing frequencies and responsible personnel.
- 5.2.2 Review and update other documents referenced above.

Management Comment: Management acknowledges the current gaps in the testing and review procedures of the Business Continuity Plan (BCP). A thorough review of the BCP is planned, including the integration of defined testing frequencies, responsibility assignments, and reference to the IT Disaster Recovery Plan. Updates will also be made to reflect current staff and correct documentation of associated plans such as the Local Recovery Management Plan and Adverse Events Plan.

Action Owner: Deputy CEO

Target Completion Date: 31 December 2025

5.3 Audit Finding – Implementation and Monitoring of Audit Recommendations

There is no process in place to record and monitor audit findings and recommendations and the remedial activity planned and performed by the Shire to address them.

Audit findings should be recorded and monitored to ensure that management are taking appropriate and timely action in order to address risks identified by assurance providers.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**.

Possible Implication

Failure to implement and monitor audit recommendations appropriately or on a timely basis may result in unresolved control weaknesses, regulatory non-compliance, and operational inefficiencies.

Recommendation

- 5.3.1 Establish a formal audit log to systematically track audit findings, assigned responsibilities, and implementation progress.
- 5.3.2 Introduce regular reporting mechanisms on audit recommendations status to Audit Committee and Council.

Management Comment: Management is currently implementing a formal tracking process for audit recommendations. This will be integrated into quarterly Audit and Risk Committee meetings. The system will record recommendations, responsible officers, progress updates, and completion statuses to ensure accountability and timely resolution.

Action Owner: Deputy CEO

Target Completion Date: 30 September 2025

6. INTERNAL CONTROL

6.1 Audit Finding – Fraud Management and Reporting

The Shire does not have a Fraud Controls Plan in place, and the engagement team was unable to verify the implementation of Policy 1.23 - Fraud and Corruption Prevention as the referenced Fraud and Corruption Prevention Plan is not in place.

The PID/Whistleblower Lodgement Form on the Shire's website lists outdated PID officers, with the outgoing Deputy CEO, Chris Paget listed, instead of the current Deputy CEO, Aaron Wooldridge. The Public Sector Commission also lists Chris Paget as a PID officer.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**.

Possible Implication

The absence of a Fraud Controls Plan increases the risk of fraud, financial loss, reputational damage, and non-compliance with anti-corruption regulations.

Recommendation

- 6.1.1 Develop and implement a Fraud and Corruption Prevention Plan as stated within Policy 1.23 – Fraud and Corruption Prevention.
- 6.1.2 Ensure ongoing monitoring and reporting of fraud risks, including training for staff on fraud prevention measures.
- 6.1.3 Update PID officer details to ensure consistency.

Management Comment: A review of the existing Fraud and Corruption Prevention Plan is underway. Updates to the associated policy (Policy 1.23) will ensure alignment with best practices and include clearly defined controls. Staff training sessions will be conducted to raise awareness and understanding of fraud prevention. Furthermore, PID officer details have already been updated, both internally and on public-facing platforms.

Action Owner: Deputy CEO

Target Completion Date: 31 December 2026

6.2 Audit Finding – Coordinated Update of Policy Manual and Key Documents

The Policy Manual (2024) contains all of the Shire's policies within one document, but it was noted there are no documented review dates or review frequency.

During the course of our work a number of outdated documents were noted, including policy, as documented within findings 5.1 and 5.2.

There does not appear to be a process in place to provide oversight to monitor the status of documents within the Shire and to coordinate their update.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**.

Possible Implication

Outdated and inconsistent policies or documents may result in misalignment with regulatory requirements, operational inefficiencies, and reduced compliance with governance best practices.

Recommendation

Establish a means of oversight of formal review cycle for policies and other key documents, including clear version control and update schedules.

Management Comment: Management would like this finding to be removed due to the fact the Policy Manual itself is reviewed annually (November each year) that incorporates a review of all the policies within the manual. The process is captured within our Compliance Calendar under 'Actions to be Scheduled' tab line 27.

Action Owner: Deputy CEO

Target Completion Date: N/A

7. LEGISLATIVE COMPLIANCE

7.1 Audit Finding – Absence of Compliance Framework

The Shire of Lake Grace does not have a Compliance Framework to provide guidance as to the structure in place within the Shire.

The Shire has a Compliance Calendar, but this was last reviewed in November 2023, and it lacks clear version history and ownership and it did not appear that it had been documented for all areas within the period.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**.

Possible Implication

The absence of a Compliance Framework may result in non-compliance with regulatory requirements, lack of structured oversight, and increased exposure to governance risks.

Recommendation

- 7.1.1 Develop and implement a Compliance Framework, outlining key compliance requirements, responsibilities, and reporting processes.
- 7.1.2 Establish ongoing compliance monitoring and reporting mechanisms to ensure adherence to relevant regulations.

Management Comment: A full review of the Shire's compliance practices is scheduled to commence shortly, aimed at developing a structured Compliance Framework. This framework will clearly outline responsibilities, monitoring processes, and reporting requirements to ensure robust legislative adherence and oversight.

Action Owner: Deputy CEO

Target Completion Date: 31 December 2025

7.2 Audit Finding – Clarity of Complaints Process

There is no page on the Shire's website dedicated to complaints, fraud and misconduct to provide guidance on how they should be reported and to whom.

Complaint processes are documented within Code of Conduct. The complaints process lacks clarity regarding who complaints should be submitted to and processes for assessing and investigating.

There are no specified timeframes for the investigation and resolution of complaints, potentially causing delays and lack of accountability in complaints handling.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**.

Possible Implication

Unclear roles and responsibilities may lead to delayed complaint resolution, inefficiencies in handling grievances, and diminished public confidence in the complaints process.

Recommendation

- 7.2.1 Define clear roles and responsibilities for complaints management, including clearly outlining assessment and investigation procedures.
- 7.2.2 Ensure Shire staff are made aware of the complaints submission and handling process. Ensure this process is also published on the Shire's website to inform Community.

Management Comment: Management will conduct a comprehensive review of the complaints management process. This review will coincide with the update of the Customer Service Charter and will clarify the complaints lodgement, investigation, and resolution procedures. Training will be provided to staff to ensure consistent handling, and the revised process will be clearly published on the Shire's website.

Action Owner: Deputy CEO

Target Completion Date: 28 February 2026

7.3 Audit Finding – Missing Freedom of Information (FOI) Register

The Shire's website does not have a Freedom of Information (FOI) Register uploaded or maintained, limiting public access to FOI-related requests and disclosures.

Risk Rating

Paxon has determined this finding to be of **Low Risk**.

Possible Implication

The absence of an FOI Register may result in reduced transparency, non-compliance with FOI requirements, and hindered public access to information.

Recommendation

Ensure the FOI Register is maintained and uploaded to the Shire's website in a timely manner.

Management Comment: Management acknowledges this oversight and will ensure the Freedom of Information (FOI) Register is created, maintained, and accessible via the Shire's website, in accordance with the relevant legislation.

Action Owner: Deputy CEO

Target Completion Date: 31 August 2025

8. REGULATION 5 RECOMMENDATIONS

8.1 Audit Finding – Conflicts of Interest and Procurement Oversight

Conflict of interest forms are required for all requests for tender and request for quote contracts above \$100k; however, as no conflicts were recorded there was no documentation confirming the absence of conflicts.

It was also noted that there is no monitoring of procurement within the Shire to identify instances of non-compliance such as invoice received before purchase order raised or high levels of expenditure with no contract.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**.

Possible Implication

A lack of procurement oversight may result in inconsistent procurement practices, compliance risks, and inefficient procurement operations.

Recommendation

- 8.1.1 Establish a designated procurement team or define clear procurement oversight responsibilities within the Shire.
- 8.1.2 Implement regular procurement monitoring and reporting, ensuring procurement activities are in adherence to WA Procurement Rules.

Management Comment: While the audit identified concerns, management notes that the Shire's procurement practices have recently been independently reviewed and approved by the external auditor, who concluded that procurement is well managed and documented. Nevertheless, the Shire will continue to improve oversight and documentation relating to conflicts of interest and monitor procurement activities to ensure full compliance.

Action Owner: MCCS

Target Completion Date: 30 June 2025

8.2 Audit Finding – Lack of Established Document Processes

During our review, we noted that a previous finding related to the lack of established documentation for key financial processes, including payroll reviews and the approval of the month-end process, has not been appropriately implemented. This issue was raised in the previous Regulation 5 review, yet no formalised procedures have been put in place to guide employees in these areas. Additionally, we note there is a lack of established documentation for the following divisions and processes to guide the Shire's employees:

- End-to-end purchasing to payment process
- Changes to supplier master-file
- Building Maintenance
- Engineering Division
- Library Services
- Ranger Services
- Waste and Fleet

Risk Rating

Paxon has determined this finding to be of **Low Risk**.

Possible Implication

The absence of documented processes increases the risk of inconsistencies, errors, and non-compliance with internal controls. Without clear guidance, employees may follow informal or inconsistent practices, potentially leading to financial inaccuracies, delays, or control weaknesses.

Recommendation

8.2.1 Develop and implement formal documented procedures for:

- Payroll review
- Month end processes
- End-to-end purchasing to payment process
- Changes to supplier master-file
- Building Maintenance
- Engineering Division
- Library Services
- Ranger Services
- Waste and Fleet

8.2.2 Ensure staff are appropriately made aware of the Shire's formal procedures in place.

8.2.3 Introduce a periodic review mechanism to assess adherence to documented procedures.

Management Comment:

The Shire acknowledges the finding and notes that recent changes in management have contributed to historical gaps. A process is now in place to ensure documentation of financial and operational procedures across all divisions. These processes will be formalised, reviewed regularly, and staff will be trained to ensure consistent application and adherence.

Action Owner: MCCS, MIS, Deputy CEO

Target Completion Date: 30 June 2027

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Measures of Consequence

Rating	PEOPLE	INTERRUPTION TO SERVICE	REPUTATION (Social / Community)	COMPLIANCE	PROPERTY (Plant, Equipment, Buildings)	NATURAL ENVIRONMENT	FINANCIAL IMPACT
Insignificant 1	Near-Miss	No material service interruption Less than 1 hour	Unsubstantiated, localised low impact on community trust, low profile or no media item.	No noticeable regulatory or statutory impact	Inconsequential damage.	Contained, reversible impact managed by on site response	Less than \$10,000
Minor 2	First Aid Treatment	Short term temporary interruption – backlog cleared < 1 day	Substantiated, localised impact on community trust or low media item	Some temporary non compliances	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response	\$10,000 -\$50,000
Moderate 3	Medical treatment / Lost time injury >30 Days	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Substantiated, public embarrassment, moderate impact on community trust or moderate media profile	Short term non-compliance but with significant regulatory requirements imposed	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies	\$50,001 to \$200,000
Major 4	Lost time injury <30 Days / temporary disability	Prolonged interruption of services – additional resources; performance affected < 1 month	Substantiated, public embarrassment, widespread high impact on community trust, high media profile, third party actions	Non-compliance results in termination of services or imposed penalties to Shire / Officers	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies	\$200,000 to \$500,000
Extreme 5	Fatality, permanent disability	Indeterminate prolonged interruption of services non-performance > 1 month	Substantiated, public embarrassment, widespread loss of community trust, high widespread multiple media profile, third party actions	Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire/ Officers	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact	>\$500,000

Shire of Lake Grace Risk Dashboard Report March 2026

<u>Asset Sustainability Practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Complete review of asset renewal program for air strips, waste sites, roads & buildings		MIS	
Develop routine maintenance plan for buildings (white ants, painting, gutter cleaning, etc)		MIS	
All assets photographs		MIS	

<u>External theft & fraud (Inc. Cyber Crime)</u>		Risk	Control
		Moderate	0
Current Issues / Actions / Treatments	Due Date	Responsibility	
Implement Security Cameras to Council owned facilities and town centre		MIS	
Photographic record of Assets		MIS	

<u>Business & Community Disruption</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Update organisation Emergency Management Plan		CESM	
Implement Business Continuity Framework (Policy, Procedures & Plans)		DCEO	
Develop ICT Disaster Recovery Plan		DCEO/Contractor	

<u>Management of Facilities / Venues / Events</u>		Risk	Control
		Low	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Implement complaints management process for hirers of facilities		ARO	
Implement Events Management Process		CEDO/DCEO	

<u>Failure to fulfil Compliance requirements (statutory, regulatory)</u>		Risk	Control
		Low	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Standardised forms & checksheets (town planning, building application, etc)		EO	
Expand on internal audit systems		CEO	

<u>IT or communication systems and infrastructure</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Service level agreement with contractor / Vendor to be checked		DCEO	

<u>Document Management processes</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Document control system		DCEO	
Document / correspondence receipt process		DCEO	

<u>Misconduct</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Annual drivers licence checks		ASO	
IT security access framework (profiles & passwords)		DCEO/Contractor	

<u>Employment practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	

<u>Project / Change management</u>		Risk	Control
		High	Inadequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Implement formal project management Methodology		MIS/TO	

<u>Engagement practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Website procedure to be formalised		DCEO	
Social media policy & procedures to be formalised		DCEO	

<u>Safety and Security practices</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	

<u>Environment management</u>		Risk	Control
		Low	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	

<u>Supplier / Contract management</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	

<u>Errors, omissions & delays</u>		Risk	Control
		Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility	
Implement outside Works staff training program		MIS	

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.

Asset Sustainability Practices

Mar-26

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.

Risk Appetite Statements relating to Asset Sustainability

Our risk appetite is reflected in the Key Indicator Tolerance Levels identified below

Potential causes include;

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

Controls Assurance

Key Controls	Type	Date	Rating	Control Owner	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Asset Register (Synergy)	Detective		Adequate	MCS	Yes	Yes	Yes	Yes	Yes	
Asset renewal program (air strips, waste sites, roads, buildings)	Preventative		Adequate		Yes	Yes	Yes	Yes	Yes	as per Long term financial plan
Asset replacement program - Plant and Infrastructure	Preventative		Adequate		Yes	Yes	Yes	Yes	Yes	as per plant replacement program
Managerial oversight during procurement and or establishment of assets	Preventative		Adequate		Yes	Yes	Yes	Yes	Yes	
Routine maintenance: (buildings)	Preventative		Adequate		Yes	Yes	Yes	Yes	Yes	
Routine maintenance: (roads & drainage)	Preventative		Adequate		Yes	Yes	Yes	Yes	Yes	
Routine maintenance: (parks, gardens & townsite)	Preventative		Adequate		Yes	Yes	Yes	Yes	Yes	
Equipment available for hire if needed	Recovery		Effective		Yes	Yes	Yes	Yes	Yes	
Reactive maintenance program	Recovery		Adequate		Yes	Yes	Yes	Yes	Yes	
Insurance for loss	Recovery		Effective		Yes	Yes	Yes	Yes	Yes	Cross reference 2 Business Disruption & 12.Misconduct
All assets photographs	Detective		Adequate							

Overall Control Ratings: Adequate

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Service interruption, Financial	Consequence:	Minor	Consequence:	
	Likelihood:	Likely	Likelihood:	
	Overall Risk Ratings:	Moderate	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance	Trend since last review?	Comments
Asset Consumption Ratio (The ratio highlights the aged condition of stock of physical assets)	Leading					
Asset Renewal Funding Ratio (The financial capacity to fund asset renewal as required, and continue to provide existing levels of services)	Leading					
Asset Sustainability Ratio (Measures the extent to which assets are replaced as they reach the end of their useful lives)	Leading					
Accidents and / or damage to property	Lagging	Zero				
Breakdowns	Lagging	10%				

Comments	Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments
Complete review of asset renewal program for air strips, waste sites, roads & buildings		MIS	Asset Management Plan & Long Term Financial Plan	Long term financial plan as adopted by council
Develop routine maintenance plan for buildings (white ants, painting, gutter cleaning, etc)		MIS	Plan is a 10 year rolling plan stored in Infrastructure Services directory	
All assets photographs		MIS	Photos of all assets taken are included in asset valuations reports	Cross reference with 9. External Theft & Fraud

Business & Community Disruption	Mar-26	
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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;
 -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
This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".

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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Regular Local Emergency Management Committee meetings (LEMC)	Detective		Effective	CEO	Yes	Yes	Yes	Yes	Yes	
Community recovery preparation	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	
Community fire prevention education	Preventative		Adequate	CESM	Yes	Yes	Yes	Yes	Yes	
Organisation (Shire) Emergency Management Plan	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	All Shire workplaces / Cross reference 14 Safety & Security
Business Continuity Framework (Policy, Procedures & Plans)	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
I.T. Disaster Recovery Plan	Recovery		Adequate	DCEO	No	Yes	No	Yes	Yes	
Insurance for loss	Recovery		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	Cross reference 1. Asset Sustainability & 12. Misconduct

Overall Control Ratings: **Adequate**

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Service Interruption / Reputation	Consequence:	<i>Moderate</i>	Consequence:	
	Likelihood:	<i>Possible</i>	Likelihood:	
	Overall Risk Ratings:	Moderate	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance	Trend since last review?	Comments
<i>Missed LEMC Committee meetings</i>	Leading	Zero				
<i>Non-compliance with Emergency Management Legislation</i>	Leading	Zero				
<i>Resignations / terminations of key personnel</i>	Lagging	Zero				

Comments	Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments
Update organisation Emergency Management Plan		CESM		
Implement Business Continuity Framework (Policy, Procedures & Plans)		DCEO		
Develop ICT Disaster Recovery Plan		DCEO/Contractor		

Failure to fulfil Compliance requirements (statutory, regulatory) Mar-26

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 electronicsystems	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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Compliance Audit Return (DLGC)	Detective		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
External Auditor reviews (compliance)	Detective		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Employee Membership of professional associations (AIBS, Building Commission)	Detective		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	Through employee contracts
Strict tender and procurement process (including eQuotes)	Preventative		Adequate	MCCS	Yes	Yes	Yes	Yes	Yes	
Compliance framework / calendar & standard operating procedures	Preventative		Adequate	DCEO						
Subscriptions (WALGA / LG Professionals and other peak bodies)	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	Cross reference 8. Errors Omissions & delays
Audit, Risk & Improvement Committee	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Standardised forms & checksheets (town planning, building application, etc)	Preventative		Adequate	EO						
State Administrative Tribunal / Ombudsman	Recovery		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	
Disability inclusion plan	Detective		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Financial management reviews	Detective		Effective	DCEO	Yes	Yes	Yes	Yes	Yes	
Government Gazettes	Detective		Effective	CEO	Yes	Yes	Yes	Yes	Yes	
Online access to current legislation / SAT decisions or interpretations	Detective		Effective	DCEO	Yes	Yes	Yes	Yes	Yes	
Conferences and seminars	Detective		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Two year Legislative review of compliance	Detective		Effective	CEO	Yes	Yes	Yes	Yes	Yes	
Agenda Items - Statutory Obligations	Preventative		Effective	CEO	Yes	Yes	Yes	Yes	Yes	
Use of Consultants / Contractors for legal interpretation	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	
Annual and Primary Returns	Preventative		Effective	DCEO	Yes	Yes	Yes	Yes	Yes	
Councillor / Staff training	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	
Councillor / Staff Induction Process	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	
Industry groups (LIWA / Royal Life, AIBS)	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	
Management Meetings	Preventative		Effective	CEO	Yes	Yes	Yes	Yes	Yes	
Overall Control Ratings:			Adequate							

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Reputation, Financial	Consequence:	Minor	Consequence:	
	Likelihood:	Unlikely	Likelihood:	
	Overall Risk Ratings:		Low	Risk rating trend since last review

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance	Trend since last review?	Comments
Internal monitoring of operations and procedures	Leading					
Audit notifications	Leading					
Increased scrutiny from regulators or agencies	Lagging					
Litigation, fines or penalties	Lagging					
Statutory complaints (Rules of Conduct)	Lagging					

Comments

Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments
Standardised forms & checksheets (town planning, building application, etc)		EO	Forms in process	
Expand on internal audit systems		CEO	Audit Committee TOR	

Document Management processes

Mar-26

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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Recordkeeping Plan	Detective		Effective	DCEO	Yes	Yes	Yes	Yes	Yes	
Document control system	Detective		Adequate	DCEO						
Documentation management audits	Detective		Adequate	DCEO						
Records Management Processes / Manual	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Document / correspondence receipt & action process	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Document security (physical and electronic)	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Archival process and secure archive storage room	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Document disaster recovery plan	Recovery		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Electronic records back up	Recovery		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Privacy and Responsible Information Sharing (PRIS)	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	

Overall Control Ratings: Adequate

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
	Consequence:	<i>Minor</i>	Consequence:	
	Likelihood:	<i>Possible</i>	Likelihood:	
	Overall Risk Ratings:	Moderate	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance Level?	Trend since last review?	Comments
<i>Number of documents not stored electronically or appropriately archived</i>	Leading					
<i>Number of outstanding records year to date</i>	Lagging					
<i>Complaints relating to documentation</i>	Lagging					

Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments
Document control system		DCEO		
Document / correspondence receipt process		DCEO		

Employment practices

Mar-26

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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Performance appraisals / Review process	Detective		Adequate	Managers	Yes	Yes	Yes	Yes	Yes	
Encourage Staff social activities	Preventative		Adequate	DCEO/MIS	No	No	No	No	No	
Induction process (Code of Conduct Component)	Preventative		Adequate	DCEO/MIS	Yes	Yes	Yes	Yes	Yes	
Ongoing staff training and education program	Preventative		Adequate	DCEO/MIS	Yes	Yes	Yes	Yes	Yes	
Work/life balance	Preventative		Adequate	DCEO/MIS	Yes	Yes	Yes	Yes	Yes	
Workforce Plan	Preventative		Effective	DCEO/MIS	Yes	Yes	Yes	Yes	Yes	
Succession Planning	Preventative		Adequate	CEO						Refer workforce plan
Employee Assistance Program & HR support	Recovery		Adequate	DCEO/MIS	Yes	Yes	Yes	Yes	Yes	
Exit interview	Recovery		Adequate	DCEO/MIS	Yes	Yes	Yes	Yes	Yes	
Insurance	Recovery		Effective	DCEO/MIS	Yes	Yes	Yes	Yes	Yes	
HR Policies & Procedures	Preventative		Adequate	FO	No	Yes	No	Yes	No	HR is now with Payroll

Overall Control Ratings: Adequate

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Compliance, Health, Reputational, Financial	Consequence:	Moderate	Consequence:	
	Likelihood:	Possible	Likelihood:	
	Overall Risk Ratings:	Moderate	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance Level?	Trend since last review?	Comments
Employee Satisfaction survey %	Leading					
Suitable budget for training	Leading	\$ or hrs / employee / % of salary				
Average absenteeism	Lagging	10%PA				
Employee Turnover (% Staff turnover rate)	Lagging	20%PA				
Legal claims, fines	Lagging	Zero				
Workers Compensation claims (stress claims)	Lagging	Zero				

Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments

Engagement practices

Mar-26

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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Advisory committees / groups	Detective		Effective	CEO	Yes	Yes	Yes	Yes	Yes	
Community/Progress Association Representation	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	
Community-based committees, forums & workshops	Preventative		Effective	DCEO	Yes	Yes	Yes	Yes	Yes	
Community engagement framework	Preventative		Adequate	CEDO	Yes	Yes	Yes	Yes	Yes	
Public Notices / local papers / website communication	Preventative		Adequate	EO	Yes	Yes	Yes	Yes	Yes	
Social media platforms (Facebook / Twitter, etc.)	Preventative		Adequate	EAO/CEDO	Yes	Yes	Yes	Yes	Yes	
Support local Volunteer groups	Preventative		Adequate	CEDO	Yes	Yes	Yes	Yes	Yes	
Network with other Government agencies (DWER, Water Corp)	Preventative		Effective	CEO	Yes	Yes	Yes	Yes	Yes	
Complaints management process	Recovery		Adequate	DCEO	No	Yes	No	Yes	No	

Overall Control Ratings: Adequate

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Reputation	Consequence:	Moderate	Consequence:	
	Likelihood:	Possible	Likelihood:	
Overall Risk Ratings:		Moderate	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance Level?	Trend since last review?	Comments
% community feeling they have opportunities to participate	Lagging	80%				
Number of substantiated complaints referring to poor engagement	Lagging	Zero				
Surprise issues being raised in Council, Community or Committee meetings	Lagging	Zero				

Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments
Website procedure to be formalised		DCEO		
Social media policy & procedures to be formalised		DCEO		

Environment management

Mar-26

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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Soil and water testing	Detective		Adequate	EHO	Yes	Yes	Yes	Yes	Yes	
Support environment & land care groups	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	Shire of Kent
Community education & engagement e.g. schools / new home-owner packs	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	No	
Conduct environmental health inspections	Preventative		Adequate	EHO	Yes	Yes	Yes	Yes	Yes	
Vector control	Preventative		Adequate	MIS	Yes	Yes	Yes	Yes	Yes	
Encourage recycling efforts (glass, oil, batteries, etc)	Recovery		Adequate	MIS	Yes	Yes	Yes	Yes	Yes	

Overall Control Ratings: Adequate

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Environment, Reputation, Financial	Consequence:	Minor	Consequence:	
	Likelihood:	Unlikely		Likelihood:
	Overall Risk Ratings:	Low	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance Level?	Trend since last review?	Comments
<i>Tonnes per capita recyclable generation</i>	Leading	>5 Tonnes				
<i>Number of validated environmental incidents</i>	Lagging	5 per year				
<i>Complaints from environmental groups</i>	Lagging	Zero				

Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments

Errors, omissions & delays

Mar-26

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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Membership of professional associations	Detective		Adequate	CEO	Yes	Yes	Yes	Yes		Cross reference 3.Compliance
Complaints Register	Detective		Adequate	DCEO	Yes	Yes	Yes	Yes		
Documented information sheets / website information / FAQ's to assist in providing advice to customers	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes		
External consultants such as legal	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes		
External stakeholder communications (website, news articles)	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes		
Staff training program (mentoring, formal & on-the-job)	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes		
Peer Review process	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes		
Draw information from other Government agencies (DPaW, DER, DOW)	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes		
Complaints resolution process	Recovery		Adequate	CEO	Yes	Yes	Yes	Yes		

Overall Control Ratings: Adequate

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Reputation / Compliance	Consequence:	Moderate	Consequence:	
	Likelihood:	Possible	Likelihood:	
	Overall Risk Ratings:	Moderate	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than	Trend since last review?	Comments
Referral to Ombudsman/Management/Council	Lagging	Zero				
Substantiated complaints regarding errors, omissions, delays or inaccurate advice / information	Lagging	Zero				
Community feedback	Leading	Zero				
Insurance claims	Lagging	Zero				

Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments
Implement outside Works staff training program		MIS		

External theft & fraud (Inc. Cyber Crime)	Mar-26	
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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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Building security access controls (alarms, keypad access)	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	
Equipment storage security access controls (locked after hours and when unmanned)	Preventative		Adequate	MIS	Yes	Yes	Yes	Yes	Yes	
Cash handling processes	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	Pool, front counter
Spare keys in strong room / key cabinet	Preventative		Effective	DCEO	Yes	Yes	Yes	Yes	Yes	
Stringent IT security systems (contracted)	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Insurance for loss	Recovery		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	Cross reference 10.Facilities-Venues
Photographic record of assets	Recovery		Adequate	MIS	No	Yes	No	Yes	No	

Overall Control Ratings:

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Financial / Property	<i>Consequence:</i>	<i>Minor</i>	<i>Consequence:</i>	
	<i>Likelihood:</i>	<i>Possible</i>	<i>Likelihood:</i>	
	Overall Risk Ratings:	Moderate	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance Level?	Trend since last review?	Comments
<i>Cyber breaches</i>	Lagging	Zero				
<i>Insurance claims</i>	Lagging	Zero				
<i>Number of minor incidents of theft or fraud</i>	Lagging	Zero				

Comments	Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments
Implement Security Cameras to Council owned facilities and town centre		MIS		
Photographic record of Assets		MIS	Only Buildings required	Cross Reference with 1. Asset Sustainability Practices

Management of Facilities / Venues / Events

Mar-26

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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Event management process in place	Detective		Inadequate	CEDO	No	Yes	No	Yes	No	
Feedback from users of facility and community	Detective		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Inspection and maintenance schedules	Detective		Adequate	MIS	Yes	Yes	Yes	Yes	Yes	
All departments are kept informed (road works, retic, catering, maintenance, traffic management, etc.) about activities taking place at venues	Preventative		Adequate	CEDO	Yes	Yes	Yes	Yes	Yes	
Booking system (LLC electronic, hard copy-other)	Preventative		Adequate	ARO	Yes	Yes	Yes	Yes	Yes	
Council approval for significant events	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Venue package given to hirer (information sheets, events questionnaire / procedures / checklist)	Preventative		Adequate	ARO	Yes	Yes	Yes	Yes	Yes	
Insurance certificate of currency checked	Preventative		Adequate	CEDO/DCEO	Yes	Yes	Yes	Yes	Yes	
Waivers signed	Preventative		Adequate	CEDO	Yes	Yes	Yes	Yes	Yes	
Insurance for loss	Recovery		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	Cross reference 9.External Theft & Fraud
Key return / bond system / check of facility	Recovery		Adequate	ARO	Yes	Yes	Yes	Yes	Yes	
Customer complaints process	Recovery		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Inspection and cleaning schedules	Recovery		Adequate	ISO	Yes	Yes	Yes	Yes	Yes	

Overall Control Ratings: Adequate

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Reputation	Consequence:	Minor	Consequence:	
	Likelihood:	Unlikely	Likelihood:	
	Overall Risk Ratings:	Low	Risk rating trend since last review	

Indicators	Type	Benchmark / Tolerance Level	Result	Better or worse than Tolerance Level?	Trend since last review?	Comments
% Community satisfaction with services and facilities	Leading	90%				
Attendance at Shire events	Leading	Within 20% of anticipated numbers				
Substantiated complaints regarding Facilities / Venues / Events	Lagging	Zero				
Injuries / incidents	Lagging	Zero				
Insurance claims	Lagging	Zero				

Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments
Implement complaints management process for hirers of facilities		ARO		
Implement Events Management Process		CEDO/DCEO		

IT or communication systems and infrastructure				Mar-26							
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: -Hardware or software -Networks -Failures of IT Vendors This also includes where poor governance results in the breakdown of IT maintenance such as; -Configuration management -Performance monitoring This does not include new system implementations - refer "Inadequate Project / Change Management".											
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											
Controls Assurance											
Key Controls		Type	Date	Rating	Control Owner	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Performance monitoring by contractor		Detective		Effective	DCEO/Contractor	Yes	Yes	Yes	Yes	Yes	Reporting by contractor on monthly basis
Maintenance program		Preventative		Adequate	DCEO/Contractor	Yes	Yes	Yes	Yes	Yes	
Formal IT Infrastructure replacement / refresh program		Preventative		Adequate	DCEO/Contractor	Yes	Yes	Yes	Yes	Yes	DCEO works with contractor on replacement program
IT security access protocols and firewalls		Preventative		Adequate	DCEO/Contractor	Yes	Yes	Yes	Yes	Yes	
Service level agreement with contractor / Vendor		Preventative		Effective	DCEO/Contractor	Yes	Yes	Yes	Yes	Yes	
Disaster Recovery Plan		Recovery		Adequate	DCEO/Contractor	No	Yes	No	Yes	No	Working progress with contractor
Multiple data back-up systems		Recovery		Adequate	DCEO/Contractor	Yes	Yes	Yes	Yes	Yes	
UPS		Recovery		Effective	DCEO/Contractor	Yes	Yes	Yes	Yes	Yes	
Overall Control Ratings:				Adequate							
Consequence Category		Risk Ratings		Rating	Has the Risk Rating Changed since the last review?					Comments	
Service disruption		Consequence:		Moderate							
		Likelihood:		Possible							
		Overall Risk Ratings:		Moderate		Risk rating trend since last review					
Indicators	Type	Tolerance Level		Result			Better or worse than Tolerance	Trend since last review?	Comments		
Cyber breaches	Lagging	Zero									
Non-availability of network infrastructure during business hours	Lagging	1 day per year									
System downtime	Lagging	1 week									
Comments					Comments						
Current Issues / Actions / Treatments			Due Date	Responsibility	Status of Issues / Actions / Treatments					Comments	
Service level agreement with contractor / Vendor to be checked				DCEO							

Misconduct

Mar-26

Intentional activities in excess of authority granted to an employee, 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, or Inaccurate Advice / Information.

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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Delegated authority for procurement	Preventative		Effective	DCEO	Yes	Yes	Yes	Yes	Yes	
Delegation control / framework	Detective		Effective	CEO	Yes	Yes	Yes	Yes	Yes	
External Audits	Detective		Effective	DCEO	Yes	Yes	Yes	Yes	Yes	
Police clearances	Detective		Adequate	ASO	Yes	Yes	Yes	Yes	Yes	
Annual drivers licence checks	Preventative		Adequate	ASO	Yes	Yes	Yes	Yes	Yes	
Cash handling policy and procedures	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
IT security access framework (profiles & passwords)	Preventative		Adequate	DCEO/Contractor	Yes	Yes	Yes	Yes	Yes	
Induction Process (Code of Conduct)	Preventative		Adequate	ASO	Yes	Yes	Yes	Yes	Yes	
Segregation of duties (Financial / I.T.)	Preventative		Adequate	DCEO	Yes	Yes	Yes	Yes	Yes	
Social Media policy	Preventative		Adequate	DCEO	No	Yes	No	Yes	No	Cross reference 6.Engagement Practices
Strong management culture (Zero tolerance for misconduct)	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	
Insurance for loss	Recovery		Adequate	CEO	No	Yes	No	Yes	No	Cross reference 1. Asset Sustainability,& 2. Business & Community Disruption

Overall Control Ratings: Adequate

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Reputation / Finance	Consequence:	Moderate	Consequence:	
	Likelihood:	Possible		
	Overall Risk Ratings:	Moderate	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance	Trend since last review?	Comments
Budget variances	Lagging	10%				
Audit notifications	Lagging	Zero				
Incidents warranting dismissal	Lagging	Zero				
Wilful breach of segregation of duties	Leading	Zero				
Suppliers not being paid or complaints from suppliers (not involved in collusion or bribery with staff)	Lagging	Zero				
Disregarding or manipulating procurement process for own benefit	Leading	Zero				
Internal and external complaints (PID)	Lagging	Zero				

Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments
Annual drivers licence checks		ASO		
IT security access framework (profiles & passwords)		DCEO/Contractor		

Project / Change management

Mar-26

Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes. This includes:
 -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
This does not include new plant & equipment purchases. Refer "Inadequate Asset Sustainability Practices"

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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Post-project debriefs	Detective		Inadequate	MIS	No	Yes	No	Yes	No	
Community engagement policy and framework	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	Aspire 2033 Framework
Clear project ownership	Preventative		Inadequate	DCEO/MIS	No	Yes	No	Yes	No	
Preferred list of contractors	Preventative		Adequate	MIS	Yes	Yes	Yes	Yes	Yes	WALGA PSP
Risk assessments are conducted before, during and after handover	Preventative		Inadequate	MIS	No	Yes	No	Yes	No	
Stakeholder meetings and consultation	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	
Photos are taken during projects and completed works	Recovery		Inadequate	MIS/TO	No	Yes	No	Yes	No	

Overall Control Ratings: Inadequate

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Financial / Reputational / Health	Consequence:	Moderate	Consequence:	
	Likelihood:	Almost Certain	Likelihood:	
	Overall Risk Ratings:	High	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance	Trend since last review?	Comments
Missed deadlines / milestones	Lagging	10%				
Budget overruns / blowouts	Lagging	10%				
Failed objectives	Lagging	Zero				
Deviations from the project scope	Lagging	Zero				

Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments
Implement formal project management Methodology		MIS/TO		

Safety and Security practices

Mar-26

Non-compliance with the Occupation Safety & Health Act, associated regulations and standards.
It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are negligence or carelessness.

Potential causes include:

Lack of appropriate PPE / equipment	Inadequate signage, barriers or other exclusion techniques
Inadequate first aid supplies or trained first aiders	Poor storage and use of dangerous goods
Inadequate security protection measures in place for buildings, depots and other places of work	Ineffective / inadequate testing, sampling or other health-related requirements
Inadequate or unsafe modifications to plant & equipment	Lack of mandate and commitment from senior management
Inadequate policy, frameworks, systems and structure to prevent the injury of visitors, staff, contractors and/or tenants.	Inadequate organisational Emergency Management requirements (evacuation diagrams, drills, wardens etc).
Inadequate supervision, training or mentoring of staff	Slow or inadequate response to notifications from public

Controls Assurance

Key Controls	Type	Date	Rating	Control Owner	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Incident register / incident reporting procedures	Detective		Adequate	MIS/ISA	Yes	Yes	Yes	Yes	Yes	
Regular documented safety inspections	Detective		Adequate	MIS/ISA	Yes	Yes	Yes	Yes	Yes	
Hazardous Substance and Dangerous Goods registers	Detective		Adequate	MIS/ISA	Yes	Yes	Yes	Yes	Yes	
Contractor site inductions	Preventative		Inadequate	MIS/ISA	No	Yes	No	Yes	No	
Drug and alcohol policy	Preventative		Inadequate	CEO/DCEO	No	Yes	No	Yes	No	
Ensuring buildings meet local and State mandated standards particularly where public safety is concerned	Preventative		Adequate	MIS/ISA	Yes	Yes	Yes	Yes	Yes	
Fitness for work policy	Preventative		Adequate	DCEO/MIS	Yes	Yes	Yes	Yes	Yes	
Health and Wellbeing program	Preventative		Inadequate	CEO	No	Yes	No	Yes	No	
Isolated worker management	Preventative		Inadequate	MIS/ISA	No	Yes	No	Yes	No	
Regional Risk Coordinator	Preventative		Adequate	MIS/ISA	Yes	Yes	Yes	Yes	Yes	
Purchasing policies and procedures consider safety issues	Preventative		Adequate	MCCS	No	Yes	No	Yes	No	
Safe work practices (Safe Work Method Statements)	Preventative		Adequate	MIS/ISA	Yes	Yes	Yes	Yes	Yes	
Staff inductions	Preventative		Adequate	MIS/ISA	Yes	Yes	Yes	Yes	Yes	
Employee Assistance Program	Preventative		Effective	ASO	Yes	Yes	Yes	Yes	Yes	
Trained first aiders	Preventative		Adequate	MIS/ISA	No	Yes	Yes	Yes	Yes	
Toolbox meetings	Preventative		Adequate	MIS/ISA	Yes	Yes	Yes	Yes	Yes	
Emergency procedures	Recovery		Adequate	MIS/ISA	Yes	Yes	Yes	Yes	Yes	
Organisational Emergency Management Plan and evacuation diagrams	Preventative		Adequate	MIS/ISA	Yes	Yes	Yes	Yes	Yes	Cross reference 2.Business & Community Disruption
Return to work programs	Recovery		Adequate	MIS/ISA	No	Yes	No	Yes	No	
Duress alarms	Recovery		Adequate	MIS/ISA	No	Yes	No	Yes	No	

Overall Control Ratings: Adequate

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Health	Consequence:	Major	Consequence:	
	Likelihood:	Unlikely	Likelihood:	
	Overall Risk Ratings:	Moderate	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance Level?	Trend since last review?	Comments
Disciplinary action / staff not following safety procedures	Leading	Zero				
Failed safety inspections	Leading	10%				
Near misses	Leading	Zero				
Poor OSH audit results	Leading	25%				
Lost Time Injuries	Lagging	5%				Minor injuries only
Workers Compensation claims	Lagging	5%				Minor injuries only

Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments

Supplier / Contract management

Mar-26

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	Control is documented?	Control is understood?	Control is up to date?	Control is relevant?	Control data, quality & integrity have been validated?	Comments
Regular inspections of sites to monitor delivery of contracts	Detective		Effective	MIS	No	Yes	No	Yes	No	
Supplier / contractor review meetings	Detective		Adequate	MIS	No	Yes	No	Yes	No	
Contract management system	Preventative		Inadequate	MIS	No	No	No	No	No	
Managerial oversight at contract establishment stage	Preventative		Inadequate	MIS	No	No	No	No	No	
Ongoing reviews of supplier contract arrangements	Preventative		Adequate	MIS	No	Yes	No	Yes	No	
Legal advice (to confirm correct drafting of documentation and to prevent unknowingly accepting liability of the contractor or other parties)	Preventative		Adequate	CEO	Yes	Yes	Yes	Yes	Yes	
Local preferred suppliers list	Preventative		Adequate	MIS	Yes	Yes	Yes	Yes	Yes	
Strict tender / procurement management process	Preventative		Effective	MCCS/MIS	Yes	Yes	Yes	Yes	Yes	
Utilise WALGA preferred suppliers	Preventative		Adequate	MIS	Yes	Yes	Yes	Yes	Yes	
Seek Referees where necessary	Recovery		Adequate	CEO	No	Yes	No	Yes	Yes	
Contractor's insurance confirmed	Recovery		Effective	MIS/DCEO	Yes	Yes	Yes	Yes	Yes	

Overall Control Ratings: Adequate

Consequence Category	Risk Ratings	Rating	Has the Risk Rating Changed since the last review?	Comments
Service interruption, Financial	Consequence:	Minor	Consequence:	
	Likelihood:	Possible	Likelihood:	
	Overall Risk Ratings:	Moderate	Risk rating trend since last review	

Indicators	Type	Tolerance Level	Result	Better or worse than Tolerance Level?	Trend since last review?	Comments
Customer complaints	Leading	Zero				
Increased costs >CPI	Leading	Zero				
Staff feedback	Leading	100%				
Number of expired contracts not yet renewed	Lagging	Zero				
Contract conditions not met	Lagging	Zero				

Comments

Current Issues / Actions / Treatments	Due Date	Responsibility	Status of Issues / Actions / Treatments	Comments

3 SUSTAINABLE PROCUREMENT

3.1 Local Economic Benefit

The Shire encourages the development of competitive local businesses within its boundary first, and second within its broader region. As much as practicable, the Shire will:

- where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- ensure that procurement plans address local business capability and local content;
- explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- provide adequate and consistent information to local suppliers.

To assist in this, a Regional Price Preference is introduced into the procurement process.

3.2 Regional Price Preference

3.2.1 Purpose

The Shire aims to support the local economy by granting a discount to businesses situated in the region for the purposes of procurement assessment.

3.2.2 Definitions

Local Area means the geographical areas of the Shire of Lake Grace, Shire of Dumbleyung, Shire of Kondinin, Shire of Jerramungup, and the Shire of Ravensthorpe.

Construction & Building Services means:

- any physical works involved in road construction or maintenance (formation widening, gravel resheeting, sealing, resealing, maintenance grading, drainage cleaning, vegetation mulching within maintenance corridor, etc.), and
- any large-scale earthworks, and
- the construction, demolition, alteration, maintenance, repair, refurbishment, additions or fit-outs of structures and buildings, and
- any other meaning as interpreted by Shire Administration to fit the definition of construction or building work.

3.2.3 Application

This Regional Price Preference can be applied to all procurement carried out by the Shire of Lake Grace, unless specifically excluded in the advertising for the procurement of a specific good or service. **For procurements undergoing a tender process, the Regional Price Preference must be explicitly stated to either be in effect, or excluded, on advertisement of the tender.**

For a business/organisation's quotes/tender submissions to be considered for Regional Price Preference, they must:

- have a branch or home office that carries out a substantial amount of work or sale of goods within the *Local Area*, and

- have been operating out of this branch or home office for at least six (6) continuous months.

The Regional Price Preference is applied by discounting the total value of a quote or tender submission by a percentage (up to a maximum amount) and using the new value for cost comparisons during tender/quotation assessment.

The discount is calculated as—

Construction & Building Services: 5% of tender/quote value, to a maximum of \$50,000.

Goods and Non-Construction/Non-Building Services: 10% of tender/quote value, to a maximum of \$50,000.

TRUST FUND

Chq/EFT	Date	Description	Amount	Amount
EFT29423	05/03/2026	Callum Brady		-\$51.00
	03/03/2026	REFUND OF STANDPIPE CARD 9845135	\$51.00	
TOTAL TRUST FUND				-\$51.00

MUNICIPAL FUND

Chq/EFT	Date	Description	Amount	Amount
EFT29357	05/03/2026	Andrea Higgins (Staff Member)		-\$160.00
	04/03/2026	Reimbursement - Starlink Invoices for January & February 2026	\$160.00	
EFT29358	05/03/2026	Arcus Australia Pty Ltd		-\$127.60
	27/02/2026	Replacement Jug Filler - Water Fountain for Lake Grace Sports Pavilion	\$127.60	
EFT29359	05/03/2026	Australia Post		-\$242.49
	03/03/2026	Postage & Freight - February 2026	\$242.49	
EFT29360	05/03/2026	BGL Solutions		-\$5,347.10
	25/02/2026	Mowing of Lake King Ovals	\$1,347.50	
	03/03/2026	Mowing - Lake King Oval	\$2,652.10	
	03/03/2026	Mowing - Lake Grace Oval	\$1,347.50	
EFT29361	05/03/2026	BOC Gases Australia Limited		-\$35.28
	26/02/2026	2 x Container Service: LG Pool 29/01/2026 - 25/02/2026	\$35.28	
EFT29362	05/03/2026	Best Office Systems		-\$442.51
	20/02/2026	Photocopier Charges - February 2026	\$442.51	
EFT29363	05/03/2026	CHILD SUPPORT AGENCY		-\$1,776.04
	26/02/2026	Payroll Deductions/Contributions	\$1,776.04	
EFT29364	05/03/2026	Cambinata Yabbies		-\$150.00
	24/02/2026	Stock Purchases - Lake Grace Visitor Centre	\$150.00	
EFT29365	05/03/2026	Corsign WA		-\$5,231.60
	27/02/2026	Various Road Signs	\$5,231.60	
EFT29366	05/03/2026	Cr Anton Joseph Kuchling		-\$705.67
	28/02/2026	Councillor's Meeting Fees & IT Allowance	\$705.67	
EFT29367	05/03/2026	Cr Benjamin John Hyde		-\$914.90
	28/02/2026	Councillor's Meeting Fees, Travel & IT Allowance	\$914.90	
EFT29368	05/03/2026	Cr Debrah Susan Clarke		-\$705.67
	28/02/2026	Councillor's Meeting Fees & IT Allowance	\$705.67	
EFT29369	05/03/2026	Cr Jennifer Roche		-\$705.67
	28/02/2026	Councillor's Meeting Fees & IT Allowance	\$705.67	
EFT29370	05/03/2026	Cr Leonard William Armstrong		-\$2,958.83
	28/02/2026	President's Meeting Fees & IT Allowance	\$2,958.83	
EFT29371	05/03/2026	Cr Rosalind Alice Lloyd		-\$871.83
	28/02/2026	Councillor's Meeting Fees, Travel & IT Allowance	\$871.83	
EFT29372	05/03/2026	Cr Stephen Gordon Hunt		-\$1,307.60
	28/02/2026	Deputy President's Meeting Fees, Travel & IT Allowance	\$1,307.60	
EFT29373	05/03/2026	Cutting Edges Equipment Parts Pty Ltd		-\$536.98
	20/02/2026	Tooth Scarifiers - 2020 CATERPILLAR 140 Motor Grader - LG393 & 2024 John Deere 7670G Grader - LG041	\$536.98	
EFT29374	05/03/2026	David Arthur Roberts		-\$903.93
	04/03/2026	Reimbursement - Steaks Purchased for Dunn Rock Fire Debrief	\$903.93	
EFT29375	05/03/2026	Department of Fire and Emergency Services		-\$34,859.41
	20/02/2026	In accordance with the Department of Fire & Emergency Services of WA Act 1998, Part 6A - Emergency Services Levy - Section 36ZJ & Option B Agreement Arrangements. ESL 3rd Qtr Contribution	\$34,859.41	
EFT29376	05/03/2026	Exurban Pty Ltd		-\$2,002.35
	04/03/2026	Town Planner Consultancy Fees - February 2026	\$2,002.35	
EFT29377	05/03/2026	Fleetware		-\$363.00
	01/03/2026	Plant Tracking Access Fees & Satellite Data - March 2026	\$363.00	
EFT29378	05/03/2026	GS Mobile Mechanical Services		-\$186.45
	25/02/2026	Fitting of New Tyre - 2024 John Deere 7670G Grader - LG041	\$186.45	
EFT29379	05/03/2026	Great Southern Fuel Supplies		-\$233.95
	31/01/2026	Fuel Card Purchases - Lakes Local Action Group - January 2026	\$123.62	
	28/02/2026	Fuel Card Purchases - Lakes Local Action Group - February 2026	\$110.33	
EFT29380	05/03/2026	Hire in Style		-\$6,262.50
	26/02/2026	Furniture Hire for AIM Centenary 29/03/26 - Final Payment	\$6,262.50	

EFT29381	05/03/2026	IT Vision Software Pty Ltd		-\$3,326.40
	24/02/2026	BPMS Rates Services - February 2026	\$3,326.40	
EFT29382	05/03/2026	Instant Racking		-\$796.00
	25/02/2026	4 x Elite Z Beam 3 Way Storage Rack System - Lake Grace Pavilion	\$796.00	
EFT29383	05/03/2026	Intelife Group Limited		-\$22,599.50
	28/02/2026	Clearing Vegetation on Side of Road - Mordetta Road (7 Days)	\$22,599.50	
EFT29384	05/03/2026	Joanne Oatridge (Staff Member)		-\$57.30
	24/02/2026	Reimbursement - Meals Whilst Attending Asbestos Training in Katanning	\$57.30	
EFT29385	05/03/2026	Kar Wei Jason Lip (Staff Member)		-\$96.95
	23/02/2026	Reimbursement - Meals from Asbestos Training Course	\$96.95	
EFT29386	05/03/2026	LIFT Grower Group		-\$275.00
	26/02/2026	Bond & Key Bond Refund: Lake Grace Pavilion 24/02/2026	\$275.00	
EFT29387	05/03/2026	Lake Grace Meat Supply		-\$390.32
	26/02/2026	Meat for Staff BBQ 26/02/2026	\$390.32	
EFT29388	05/03/2026	Lake Grace Plaza		-\$435.82
	25/02/2026	Catering & Salad Items for Staff BBQ 26/02/2026	\$151.18	
	26/02/2026	Catering & Salad Items for Staff BBQ 26/02/2026	\$2.40	
	26/02/2026	Catering & Salad Items for Staff BBQ 26/02/2026	\$40.04	
	28/02/2026	Newspaper Subscription - February 2026	\$106.60	
	28/02/2026	Petty Cash Recoup - February 2026	\$135.60	
EFT29389	05/03/2026	Lake Grace Sub Centre St John Ambulance Western Australia Ltd.		-\$100.00
	12/02/2026	Number Plate Donation - 2025LG	\$100.00	
EFT29390	05/03/2026	Lake Grace Transport		-\$122.79
	27/02/2026	Freight - Cleaning Supplies	\$122.79	
EFT29391	05/03/2026	Lake King Progress Association		-\$500.00
	13/02/2026	Australia Day - Shire Contribution Lake King 2026	\$500.00	
EFT29392	05/03/2026	Lake King Roadhouse & Agencies		-\$15.00
	18/02/2026	Hand Soap - Lake King Public Toilets	\$15.00	
EFT29393	05/03/2026	Landgate		-\$3,091.45
	24/02/2026	Valuations Chargeable - Schedule No: R2026/2	\$145.44	
	26/02/2026	Valuations Chargeable - Schedule No. G2026/1 & G2026/2	\$265.01	
	02/03/2026	SLIP Annual Subscription 23/02/2026 - 22/02/2027	\$2,681.00	
EFT29394	05/03/2026	Livingston Medical Pty Ltd		-\$24,359.50
	01/03/2026	Medical Centre Support Payment - March 2026	\$24,359.50	
EFT29395	05/03/2026	Local Government Professionals Australia WA Division		-\$3,155.00
	25/02/2026	Executive Leadership Program Training - DCEO	\$3,155.00	
EFT29396	05/03/2026	McKenzie's Home Hardware		-\$518.50
	28/02/2026	Hardware Supplies - February 2026	\$518.50	
EFT29397	05/03/2026	Mikaela Counsel (Staff Member)		-\$71.03
	26/02/2026	Reimbursement - Refreshments for YAC Meeting 16/02/2026	\$18.03	
	26/02/2026	Reimbursement - Meals Whilst on Training 18/02 - 19/02/2026	\$53.00	
EFT29398	05/03/2026	Nambec Nominees		-\$3,498.88
	26/02/2026	Supply Limestone Blocks - Lake Grace Entry to Sporting Precinct	\$3,498.88	
EFT29399	05/03/2026	Narrogin Carpets & Curtains		-\$7,425.00
	26/11/2025	Supply & Install Blinds - Various Shire Buildings	\$7,425.00	
EFT29400	05/03/2026	Newdegate Machinery Field Day Inc.		-\$280.00
	10/02/2026	Purchase - Newdegate Plate NGT355 for Newdegate Community Bus	\$280.00	
EFT29401	05/03/2026	Newdegate Primary School		-\$27.24
	20/02/2026	Reimbursement of Electricity Usage 50% for NGT Library/CRC - 20/01/2026 - 16/02/2026	\$27.24	
EFT29402	05/03/2026	Price's Fabrication and Steel		-\$14,017.00
	20/02/2026	Supply & Install Pioneer Rural Gt250 Water Tank - Lake King - Final Payment	\$14,017.00	
EFT29403	05/03/2026	Promotional Exposure		-\$3,168.00
	25/02/2026	Comedy Workshop with Anthony Lamond - 13/04/26 - 50% Deposit	\$1,584.00	
	26/02/2026	Comedy Workshop with Anthony Lamond - 13/04/26 Remaining 50%	\$1,584.00	
EFT29404	05/03/2026	Redtail Express		-\$236.50
	26/02/2026	Freight - Shelving	\$236.50	

EFT29405	05/03/2026	Right Metal Fencing Pty Ltd		-\$36,777.22
	27/02/2026	Supply & Install Partial Front Fence & Gate - Lake King Tip - Deposit	\$13,061.22	
	27/02/2026	Supply & Install - Newdegate Shire Depot Perimeter Fencing - Deposit	\$23,716.00	
EFT29406	05/03/2026	Royal Flying Doctor Service Of Australia (Western Australian Section)		-\$200.00
	03/03/2026	Number Plate Donation - 969LG	\$100.00	
	03/03/2026	Number Plate Donation - 6699LG	\$100.00	
EFT29407	05/03/2026	S & L Trevenen		-\$211,633.85
	03/03/2026	Aylmore Rd SLK 8. 80-13. 80 Gravel Resheet in Preparation for Sealing Works - 20% Deposit of Contract & Contract Variations	\$112,658.60	
	03/03/2026	Contract Maintenance Grading - Newdegate - 30/01 - 26/02/2026	\$98,975.25	
EFT29408	05/03/2026	Sigma Telford Group		-\$1,024.94
	26/02/2026	Pool Chemicals - Newdegate Pool	\$1,024.94	
EFT29409	05/03/2026	Skytrust Intelligence Systems		-\$493.90
	04/03/2026	Access to Skytrust - March 2026	\$493.90	
EFT29410	05/03/2026	Southwest Vehicle Group		-\$284.15
	11/02/2026	Registration & Stamp Duty Fees - 2024 Mitsubishi Pajero Sport GLX 2.4D - LG1825 - Doctor	\$284.15	
EFT29411	05/03/2026	Synergy Electricity Generation and Retail Corp		-\$165.72
	26/02/2026	Electricity Charges - Lot 32 Collier Street, Newdegate	\$165.72	
EFT29412	05/03/2026	Team Global Express Pty Ltd		-\$58.50
	01/03/2026	Freight - Hardware Supplies & Protective Clothing - Lake Grace Depot	\$58.50	
EFT29413	05/03/2026	Telstra Limited		-\$789.48
	20/02/2026	Satellite Phones BFB	\$334.36	
	04/03/2026	Mobile Phone Charges 0407034641-Sewerage-Fail Safe	\$20.12	
		0407148677 - DFES I-Pad	\$20.00	
		0407225086-Sewerage-Fail Safe	\$20.00	
		0407384735-Sewerage-Fail Safe	\$20.00	
		0408320854 - MIS iPad	\$20.00	
		0408411920-Sewerage-Fail Safe	\$19.00	
		0417381385 - Lake Grace Oval Retic Controller	\$20.00	
		0417447647 - Fuel Tank	\$20.00	
		0417584586 - Newdegate Oval Retic Controller	\$20.00	
		0417621708-CEO Mobile	\$19.00	
		0427651127 Supervisor Mobile	\$19.00	
		0436386352 - Newdegate Digital Sign	\$20.00	
		0436668242-CESM Mobile	\$19.00	
		0448089092-MIS Mobile	\$19.00	
		0456676658 - Sewerage Camera	\$20.00	
		0457564350 - OSH iPad (ISO)	\$20.00	
		0457999713 - Trail Camera	\$20.00	
		0458004636 - Trail Camera	\$20.00	
		0461294698 - Refuse Scheme Monitor	\$20.00	
		0461302385 - Newdegate Pavilion Solar	\$20.00	
		0487223282 - LG Sports Pav Solar backup battery storage	\$20.00	
		0487225597 - Vrlly Sports Pav Solar backup battery storage	\$20.00	
		0487234395 - LG Medical Centre Solar backup battery storage	\$20.00	
EFT29414	05/03/2026	Tiger Spark Electrical		-\$745.80
	01/03/2026	Fault Find LED Tourist Information Sign - Newdegate Main Street	\$745.80	
EFT29415	05/03/2026	Vicki Faye O'Neill-Gray (Staff Member)		-\$149.00
	23/02/2026	Reimbursement - Visitor Centre Stock Purchases	\$149.00	
EFT29416	05/03/2026	WA Contract Ranger Services		-\$2,136.75
	03/03/2026	Contract Ranger Services - 10/02 & 23/02/2026	\$2,136.75	
EFT29417	05/03/2026	WALGA		-\$1,947.00
	27/02/2026	Council Member Essentials Training - Meeting Procedures - Cr Roche	\$407.00	
	27/02/2026	Council Member Essentials Training - Meeting Procedures - Cr Lloyd	\$407.00	
	27/02/2026	HR Toolkit Training - 24/03 & 25/03/2026 - FO	\$1,133.00	

EFT29418	05/03/2026	WESTRAC PTY LTD		-\$4,583.11
	24/02/2026	250hr Service - CAT Front-End Loader 1ITM666	\$1,119.44	
	01/03/2026	Maintenance on Steering System - 2023 CAT 444 Backhoe loader - LG3565	\$3,463.67	
EFT29419	05/03/2026	Wallis Computer Solutions		-\$19,322.49
	26/02/2026	Supply & Install 4 New Laptop/Docks - CEO, DCEO, MIS & MCS	\$18,020.09	
	26/02/2026	Repurpose Old Computers	\$1,302.40	
EFT29420	05/03/2026	Warren Blackwood Waste		-\$9,970.00
	26/02/2026	Recycling Pickups - February 2026	\$5,280.00	
	26/02/2026	Residential & Street Bin Pick Ups - February 2026	\$4,690.00	
EFT29421	05/03/2026	Water Corporation		-\$102.44
	17/02/2026	Water Usage - Stubbs Street Lake Grace Lot 352	\$51.00	
	17/02/2026	Water Usage - Collier Street Newdegate Lot 32 RES 23787	\$51.44	
EFT29422	05/03/2026	Winc Australia		-\$1,847.35
	26/02/2026	Cleaning Supplies	\$24.51	
	26/02/2026	Cleaning Supplies	\$1,822.84	
EFT29424	18/03/2026	35 Degrees South		-\$5,775.00
	13/03/2026	Preliminary Pegging for Road Construction - Lot 9002 Wattle Drive, Lake Grace Residential Subdivision Project	\$5,775.00	
EFT29425	18/03/2026	Arcus Australia Pty Ltd		-\$127.60
	11/03/2026	Replacement Jug Filler Part for Arcus 54L Water Cooler - Lake Grace Pavilion	\$127.60	
EFT29426	18/03/2026	BGL Solutions		-\$55,669.39
	07/03/2026	Sports Ground Finishing Mow for Lake Grace Oval - Additional Double Pass on Cricket Oval	\$2,592.70	
	10/03/2026	Sports Ground Finishing Mow for Lake Grace Oval	\$1,347.50	
	11/03/2026	Mowing - Lake Grace Ovals	\$1,347.50	
	14/03/2026	Earthworks to Lake King Park	\$13,788.50	
	15/03/2026	Oval Maintenance - March 2026	\$36,593.19	
EFT29427	18/03/2026	CHILD SUPPORT AGENCY		-\$1,823.69
	12/03/2026	Payroll Deductions/Contributions	\$1,823.69	
EFT29428	18/03/2026	Corsign WA		-\$396.00
	10/03/2026	6 x Custom Stickers - Deep Water" 400x350mm - Lake Grace	\$396.00	
EFT29429	18/03/2026	D & M Contracting		-\$4,125.00
	06/03/2026	Removal of Trees & Stump Grinding - Lake Grace Townsite	\$4,125.00	
EFT29430	18/03/2026	David Wills & Associates		-\$2,673.00
	27/02/2026	Site Inspection & Structural Assessments on Various Shire Buildings - 80% Complete	\$2,673.00	
EFT29431	18/03/2026	Deputy Commissioner Of Taxation		-\$2,657.00
	28/02/2026	BAS - February 2026	\$2,657.00	
EFT29432	18/03/2026	Desmond Refrigeration & Airconditioning Pty Ltd		-\$1,490.50
	03/03/2026	Investigate Skope Single-door Fridge not Cooling in Lake Grace Sports Pavilion	\$308.00	
	07/03/2026	Service & Chemical Deep Clean 4 x Air Conditioners - Lake Grace Sportsman's Club	\$704.00	
	12/03/2026	Service & Clean 3 x Water Cooler Drinking Fountains - Lake Grace Sports Pavilion & Lake Grace Swimming Pool. Service Air Conditioner - Lake Grace Pool in Kiosk.	\$478.50	
EFT29433	18/03/2026	Flourish Eclectic		-\$3,030.50
	11/03/2026	Floral Arrangements - AIM Centenary 29/03/2026	\$3,030.50	
EFT29434	18/03/2026	Fyfe Transport		-\$127,865.35
	28/02/2026	Delivery of 10mm Basalt for Lake King-Norseman Road 4.00-14.00 Reseal	\$93,866.85	
	28/02/2026	Deliver Additional 350.50T Bluemetal - Bidy Buniche Road SLK 5.66	\$33,998.50	
EFT29435	18/03/2026	GS Mobile Mechanical Services		-\$5,308.37
	05/03/2026	Replacement Fuel Tank Cap - 2021 Hino 3 Ton Tip Truck - LG029	\$278.52	
	05/03/2026	Major Service - 2020 Ford Ranger Single Cab - LG036	\$1,557.96	
	09/03/2026	Service - 2022 Tatra Fire Truck LK2000 Lake King BFB	\$3,471.89	
EFT29436	18/03/2026	Grace Cafe		-\$880.00
	26/02/2026	Catering - Roe Tourism Meeting 26/02/2026	\$880.00	

EFT29437	18/03/2026	Great Southern Fuel Supplies		-\$3,387.00
	28/02/2026	Fuel Card Purchase LG002	\$104.61	
		Fuel Card Purchase PSP01	\$171.82	
		Fuel Card Purchase LG001	\$1,018.40	
		Fuel Card Purchase LG139	\$432.97	
		Fuel Card Purchase CESM	\$344.84	
		Fuel Card Purchase LG004	\$560.96	
		Fuel Card Purchase LK2000	\$434.71	
		Fuel Card Purchase LG1825 - Doctor	\$213.82	
		Fuel Card Purchase - Old CEO Vehicle	\$104.87	
EFT29438	18/03/2026	Greenfield Technical Services		-\$56,856.80
	09/03/2026	Lake Grace RACAS Road Inspection 2025-26	\$56,856.80	
EFT29439	18/03/2026	KULIN HARDWARE AND RURAL		-\$508.60
	05/03/2026	12 x Waste Bins - Lake Grace Pavilion	\$365.40	
	13/03/2026	Hardware Items - Lake Grace Swimming Pool	\$143.20	
EFT29440	18/03/2026	Kristie Jade Stanton		-\$1,563.00
	06/03/2026	Contract - Lake Grace Parks & Gardens 21/01/2026 -	\$1,563.00	
EFT29441	18/03/2026	LLWG (WA) Pty Ltd		-\$568.00
	11/03/2026	Accommodation x 2 nights MIS & ISO Risk Forum Training	\$568.00	
EFT29442	18/03/2026	Lake Grace Community Resource Centre		-\$181.80
	18/02/2026	Administration for Roadwise Meeting 19/02/2026	\$181.80	
EFT29443	18/03/2026	Lake Grace Gymnastics Club		-\$26.00
	18/03/2026	Key Bond Refund - Lake Grace Hall	\$26.00	
EFT29444	18/03/2026	Lake Grace Plaza		-\$151.39
	12/03/2026	Refreshments - OCM 25/03/2026	\$75.99	
	16/03/2026	Refreshments & Paper Plates - Bushfire Brigade Training	\$75.40	
EFT29445	18/03/2026	Lake Grace Rural Supplies		-\$57.00
	16/03/2026	Ball Valve & Thread Tape - Lake Grace Swimming Pool	\$57.00	
EFT29446	18/03/2026	Lake King Roadhouse & Agencies		-\$7,410.55
	04/03/2026	Lake King Tip - Tidy Up	\$935.00	
	04/03/2026	Tidy Up Varley Tip - 3 Days	\$6,475.55	
EFT29447	18/03/2026	Lakes Grower Group		-\$150.00
	25/02/2026	Bond Refund: Lake King Hall 25/02/2026	\$150.00	
EFT29448	18/03/2026	Lakes Plumbing & Gas		-\$17,720.12
	11/03/2026	Swap Containers - Jam Patch Toilet	\$616.00	
	11/03/2026	Install Water Tank Stand & Tank - Jam Patch	\$1,824.90	
	11/03/2026	Fix Leaking Seal on Toilet - Male Changing Room, Lake Grace Pavilion	\$178.20	
	11/03/2026	Fix Water Leak - Newdegate Bouncy Pillow	\$8,543.58	
	11/03/2026	Replace Toilet Pan & Cistern - 6 Banksia Place	\$1,112.44	
	11/03/2026	Sewerage Maintenance - October 2025 - February 2026	\$5,445.00	
EFT29449	18/03/2026	Landgate		-\$61.03
	09/03/2026	Valuations Chargeable - Schedules M2026/1 & M2026/2	\$27.90	
	13/03/2026	Valuations Chargeable - Schedule No G2026/3	\$33.13	
EFT29450	18/03/2026	Larry Joseph Stanbridge		-\$457.16
	04/03/2026	Repairs & Service - LG Line Trimmer	\$103.95	
	06/03/2026	Repairs & Service - LG Blower	\$117.26	
	06/03/2026	Service - LG Chainsaw	\$92.95	
	06/03/2026	Service - LG Hedge trimmer	\$60.50	
	06/03/2026	Repairs & Service - LG Line Trimmer	\$82.50	
EFT29451	18/03/2026	M J Murray & K M Quartermaine		-\$66.50
	11/03/2026	Consignments - February 2026	\$66.50	
EFT29452	18/03/2026	Melissa Ann Humphries		-\$800.00
	28/02/2026	Bond Refund: Newdegate Pavilion 28/02/2026	\$100.00	
	10/03/2026	Catering - BFAC Meeting 10/03/2026	\$700.00	
EFT29453	18/03/2026	Michelle Slarke		-\$600.00
	17/03/2026	Stock Purchases - Lake Grace Visitor Centre	\$250.00	
	18/03/2026	Speakers Fee - AIM Centenary 29/03/2026	\$350.00	
EFT29454	18/03/2026	Natural Area Consulting Management Services		-\$5,740.35
	10/03/2026	Newdegate Tip Revegetation Works - Year 2 - Seed Collection	\$5,740.35	
EFT29455	18/03/2026	Neu-Tech Auto Electrics		-\$1,220.53
	09/02/2026	Replacement Car Battery - 2021 Isuzu 8,7 ton Crew Cab - LG984	\$404.81	
	09/02/2026	Supply & Mount UHF Kit - 2024 Ford Everest Sport DSL STNSDN - LG002	\$815.72	

EFT29456	18/03/2026 Newdegate Bowling Club		-\$235.00
	11/03/2026 Refreshments - BFAC Meeting 10/03/2026	\$235.00	
EFT29457	18/03/2026 Newdegate Stock & Trading		-\$897.29
	30/01/2026 Fuel - 2024 Isuzu D-MAX SX SPACE CAB 11JD984	\$449.54	
	01/02/2026 Hardware Supplies - Newdegate Parks & Gardens	\$224.95	
	05/02/2026 Fuel - 2020 Isuzu Fire Truck NGT31 Newdegate BFB	\$113.13	
	13/02/2026 Hardware Supplies - Newdegate Parks & Gardens	\$109.67	
EFT29458	18/03/2026 Nicola Louise Kuchling (Staff Member)		-\$186.50
	16/03/2026 Reimbursement - Uniform	\$186.50	
EFT29459	18/03/2026 Officeworks		-\$750.16
	10/03/2026 Whiteboard Accessories	\$24.21	
	11/03/2026 Whiteboard 1200x1800 - DCEO Office	\$725.95	
EFT29460	18/03/2026 Paige Counsel		-\$150.00
	16/03/2026 5 x Hours Stage Manager - AIM Centenary 29/03/2026	\$150.00	
EFT29461	18/03/2026 Perth Printworks Pty Ltd		-\$583.00
	16/03/2026 Program Booklets - AIM Centenary 29/03/2026	\$583.00	
EFT29462	18/03/2026 Pivotal Satellite Pty Limited		-\$93.00
	15/03/2026 Monthly Satellite Tracking & SOS Devices for Isolated Workers Subscription - March 2026	\$93.00	
EFT29463	18/03/2026 ProMinent Fluid Controls PL		-\$343.20
	05/03/2026 Annual Subscription for DULCONnneX Chlorine Monitoring of Lake Grace Sewage Reuse Scheme	\$343.20	
EFT29464	18/03/2026 RB Boulton & Co		-\$36,300.00
	01/03/2026 Purchase of 22,000 m3 of Gravel - Biddy Camm Rd 4.25-12.07 Resheet & New Seal	\$36,300.00	
EFT29465	18/03/2026 RingCentral Australia		-\$740.29
	04/03/2026 Shire Office Cloud Telephony System - February 2026	\$740.29	
EFT29466	18/03/2026 Ross Ramm		-\$20.00
	09/03/2026 Consignments - February 2026	\$20.00	
EFT29467	18/03/2026 Royal Life Saving Society WA		-\$829.99
	13/03/2026 PSA Swimming Pool Service - Lake Grace Swimming Pool	\$829.99	
EFT29468	18/03/2026 S & L Trevenen		-\$44,673.75
	05/03/2026 Maintenance Grading - Lake Grace 06/02 - 19/02/2026	\$9,405.00	
	06/03/2026 Contract Maintenance Grading - Lake King/Varley - February 2026	\$35,268.75	
EFT29469	18/03/2026 Shire of Corrigin		-\$4,503.40
	09/03/2026 Environmental Health Officer - Regional Services Scheme - February 2026	\$4,503.40	
EFT29470	18/03/2026 St John Ambulance (Lake King)		-\$100.00
	16/02/2026 Bond Refund: Lake King Hall 16/02/2026	\$100.00	
EFT29471	18/03/2026 Supagas Pty Ltd		-\$173.61
	13/03/2026 Gas - Newdegate Pavilion	\$173.61	
EFT29472	18/03/2026 Synergy Electricity Generation and Retail Corp		-\$18,416.20
	12/03/2026 127078400 Medical Centre Lot 116 Memorial Dr LG	\$581.36	
	129110870 Kindergarten Lot 233 Absolon St LG	\$203.67	
	134311810 Railway Station Lot 362 Stubbs St LG	\$524.47	
	138007430 Day Care Centre 2 Griffiths St LG	\$172.71	
	330844770 Staff housing U1 10 Gumtree Dr LG	\$101.20	
	355686650 Staff Housing 1 Quondong Crt LG	\$160.69	
	156576110 NGT Oval Lot 149 Waddell St NGT	\$1,412.39	
	250352580 RSL Hall - 24 Stubbs St LG	\$137.71	
	317611200 Staff Housing 36 Bennett St LG	\$88.07	
	697266750 Lakes Village Hall 2 Bennett St LG	\$253.65	
	732925950 NGT TV Transmitter Lot149 Waddell St NGT	\$357.92	
	995371470 Lake Grace Oval Lot 1 South Rd LG	\$132.59	
	935556670 Information Bay Stubbs St LG	\$134.67	
	201879730 Public Toilets Lot 2699 Maley St NGT	\$455.57	
	912435390 Lake Grace Hall McMahon St LG	\$304.57	
	237378050 Hainsworth Building Lot 60 Collier St NGT	\$104.32	
	797296030 NGT Fire Station Lot 196 May St NGT	\$220.04	
	343939530 LG Oval retic Mason St LG	\$342.80	
	595320510 LG Pumping Station Lot 275 Mason St LG	\$408.13	
	450222670 Old Doctor's Surgery 31 Bennett St LG	\$193.45	
	327733870 LG Oval-Basketball Court Lot 75 Bishop St	\$131.49	
	632457350 LG TV Tower Lot 359 Dewar St LG	\$134.67	
	491541070 LG sewerage Stubbs St LG	\$362.41	
	901681390 Public Toilets Lot 59 Seward Ave Vrl	\$257.04	
	946946910 LG Airstrip LOC 19914 Dumbleyung-LG Rd	-\$11.27	
	968110430 Town Clock Stubbs St LG	\$143.88	

		893222990 LG Swimming Pool Lot 75 Stubbs St LG	\$2,230.33	
		608222350 Station Masters House Visitor Cntr-Stubbs St	\$390.26	
		794657310 NGT Oval Lot 149P Waddell St NGT	\$157.97	
		693350310 Lakes Village Grnds Retic U2 Bennett St LG	\$213.66	
		511332320 Shire Office Lot 75 Stubbs St LG	\$783.21	
		336652990 Street Lighting LG 67.2%	\$2,287.80	
		336652990 Street Lighting NGT 23.1%	\$786.43	
		336652990 Street Lighting LK 5.9%	\$200.86	
		336652990 Street Lighting Vrl 3.8%	\$129.38	
		839490030 Shire Depot Lot 252 Absolon St LG	\$355.61	
		463275870 LG Sports Pavilion Bishop St LG	\$481.23	
		720436540 Park Lot 9 Maley St, NGT	\$158.60	
		510645320 Dunn Rock Community Dam 4383 Mallee Rd Magenta (Lot 3019 U A Koornong Rd Ravensthorpe)	\$132.78	
		783748990 LG Oval Lot 75 Bishop St LG	\$1,380.01	
		253091930 NGT Public Hall Lot 33 Maley St NGT	\$220.34	
		264043790 Varley Hall Lot 8 Pitt St	\$153.97	
		420692220 - Lot 145 North East Rd Newdegate	\$466.06	
		458587200 - Lot 352 Stubbs Street, Lake Grace	\$177.11	
		458792900 - U A 65 Bennett Street, Lake Grace	\$402.39	
EFT29473	18/03/2026	Team Global Express Pty Ltd		-\$279.67
	08/03/2026	Freight	\$113.44	
	15/03/2026	Freight	\$166.23	
EFT29474	18/03/2026	Tegan Hall (Staff Member)		-\$554.40
	16/03/2026	Reimbursement - Vehicle Service & New Battery - 2024 Isuzu MU-X 4x4 3.0L - LG139	\$554.40	
EFT29475	18/03/2026	Telstra Limited		-\$3,119.21
	10/03/2026	SMS Service - Emergency Services	\$2,143.43	
	12/03/2026	Landline Charges Depot - 9865 1067	\$34.95	
		Lake Grace Pool - 9865 1144	\$34.95	
		Lake Grace Library - 9865 1185	\$98.31	
		Depot - 9865 1493	\$34.95	
		AIM - 9865 1646	\$35.10	
		Lake Grace Airstrip - 9865 1656	\$34.95	
		338 Memorial Drive - 9865 1978	\$50.00	
		Depot - 9865 1985	\$34.95	
		Depot - 9865 1986	\$34.95	
		Lake Grace Visitor Centre Fax - 9865 2141	\$34.95	
		Licensing Office - 9865 2275	\$34.95	
		Newdegate Medical Centre - 9871 1105	\$36.30	
		Newdegate Medical Centre - 9871 1341	\$34.95	
		Newdegate Medical Centre - 9871 1528	\$68.49	
		Lake King Library - 9874 4147	\$34.95	
		Lake King Fire Station - 9874 4196	\$34.95	
		Lake King Fire Station Fax - 9874 4201	\$34.95	
		Lake King Library Internet - 9874 4234	\$34.95	
		Fire Ban Hotline - 9487 7191	\$37.90	
		Administration Office - 9880 2500	\$84.43	
		Lake Grace Medical Centre Internet - N9502816R	\$70.00	
		Newdegate Medical Centre Internet - N9502816R	\$58.33	
		Newdegate Fire Station - 9781 1228	\$34.95	
		Group Plan Discount	-\$52.32	
		Rounding	-\$0.06	
EFT29476	18/03/2026	The Trustee for Burnside Farming Trust		-\$18,150.00
	05/03/2026	Purchase of 11,000 m3 of Gravel	\$18,150.00	
EFT29477	18/03/2026	Varley Ag Solutions		-\$333.00
	25/01/2026	Diesel - Varley Fire Truck - 2010 Isuzu Fire Truck - FSS550 - 1DMV703	\$333.00	
EFT29478	18/03/2026	WESTRAC PTY LTD		-\$1,709.82
	07/03/2026	250hr Service - 2023 CAT 444 Backhoe Loader - LG3565	\$1,172.58	
	07/03/2026	Fault Check Heating - 2020 CATERPILLAR 140 Motor Grader -	\$537.24	
EFT29479	18/03/2026	Water Corporation		-\$1,130.33
	12/02/2026	Water Usage - Lot 209 Unit 1/84 Bennett Street, Lake Grace	\$314.01	
	12/02/2026	Water Usage - Lot 209 Unit 2/84 Bennett Street, Lake Grace	\$292.14	
	10/03/2026	Water Usage - Standpipe at Lake Grace-Newdegate Road, Lake Grace (Lot 551 RES 20629)	\$524.18	

EFT29480	18/03/2026	Wazzas Complete Sheep Management		-\$420.00
	15/03/2026	Place Bluemetal at Lake King Water Tank & Mount Madden Tank	\$420.00	
		TOTAL EFT		-\$891,865.29
DD11800.1	03/03/2026	Anz Smart Choice Super		-\$301.00
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$301.00	
DD11800.2	03/03/2026	Q Super		-\$306.74
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$306.74	
DD11800.3	03/03/2026	REST Superannuation		-\$749.95
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$749.95	
DD11800.4	03/03/2026	The Trustee for TLW Superannuation Fund		-\$546.71
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$546.71	
DD11800.5	03/03/2026	Vanguard Super		-\$883.70
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$883.70	
DD11800.6	03/03/2026	Australian Super Administration		-\$2,818.22
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$2,818.22	
DD11800.7	03/03/2026	Aware Super		-\$6,632.23
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$6,632.23	
DD11800.8	03/03/2026	The Trustee for Super Retirement Fund		-\$312.35
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$312.35	
DD11800.9	03/03/2026	Hostplus		-\$560.83
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$560.83	
DD11800.10	03/03/2026	Mercer Super Trust		-\$312.35
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$312.35	
DD11800.11	03/03/2026	The Trustee for MLC Super Fund		-\$312.35
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$312.35	
DD11800.12	03/03/2026	Panorama Super		-\$119.21
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$119.21	
DD11800.13	03/03/2026	Prime Super		-\$566.00
	25/02/2026	Super Contributions for Pay Ending 25/02/2026	\$566.00	
DD11815.1	12/03/2026	Anz Smart Choice Super		-\$300.59
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$300.59	
DD11815.2	12/03/2026	Q Super		-\$300.00
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$300.00	
DD11815.3	12/03/2026	REST Superannuation		-\$719.12
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$719.12	
DD11815.4	12/03/2026	The Trustee for TLW Superannuation Fund		-\$800.18
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$800.18	
DD11815.5	12/03/2026	Vanguard Super		-\$1,000.26
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$1,000.26	
DD11815.6	12/03/2026	Australian Super Administration		-\$3,105.24
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$3,105.24	
DD11815.7	12/03/2026	Aware Super		-\$6,707.02
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$6,707.02	
DD11815.8	12/03/2026	The Trustee for Super Retirement Fund		-\$311.35
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$311.35	
DD11815.9	12/03/2026	Hostplus		-\$622.04
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$622.04	
DD11815.10	12/03/2026	Mercer Super Trust		-\$360.65
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$360.65	
DD11815.11	12/03/2026	The Trustee for MLC Super Fund		-\$311.35
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$311.35	
DD11815.12	12/03/2026	Panorama Super		-\$130.78
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$130.78	
DD11815.13	12/03/2026	Prime Super		-\$610.45
	11/03/2026	Super Contributions for Pay Ending 11/03/2026	\$610.45	
DD11818.1	01/03/2026	Superloop Limited		-\$1,225.00
	01/03/2026	Shire office wired (fibre optic) internet Corporate Internet - Monthly Charge Unlimited	\$1,225.00	
DD11818.2	03/03/2026	WA Treasury Corporation		-\$27,996.91
	03/03/2026	Loan 181 - Office Renovations	\$15,603.64	
	03/03/2026	Loan 182 - LG Sporting Precinct Upgrade (SAR)	\$12,393.27	
DD11826.1	16/03/2026	Shire of Lake Grace Credit Card		-\$2,676.70
	16/03/2026	10/02/26 Satellite Internet Service for 3 Fire Stations: NGT, LK and Vrlly Starlink Australia Receipt #INV-DF-AUS-10845573-	\$417.00	
		10/02/26 Monthly Satellite Internet Service - Shire office Starlink Australia Receipt #INV-DF-AUS-10845573-49187-74	\$139.00	

	10/02/26 Monthly Satellite Internet Service - CESM vehicle Starlink Australia Receipt #INV-DF-AUS-10845573-49187-74	\$203.50	
	24/01/26 Fuel for PLVU64 Caltex Moora Receipt #612094	\$197.42	
	30/01/26 Plate change for PLVU53 Shire Of Lake Grace Receipt #163262146	\$32.00	
	06/02/26 Temporary movement permit PLVU65 Shire Of Lake Grace Receipt #163472422	\$24.50	
	10/02/26 A gift card for leaving staff member as a farewell gift Post Lake Grace Lpo Receipt #00/20252	\$210.00	
	10/02/26 A gift card Fee Post Lake Grace Lpo Receipt #00/20252	\$5.95	
	13/02/26 Fuel for PLVU64 Shire Of Kulin Receipt #005999	\$62.63	
	17/02/26 Meals after Lake King Progress meeting Lake King Tavern Receipt #57343	\$172.20	
	24/02/26 Edible photo for AIM Centenary cake 29/03/26 Sp Custom Icing AU Receipt #55421	\$64.39	
	25/02/26 Staff BBQ beverages Magadashly Pty Ltd Receipt #70793	\$370.00	
	30/01/26 Mounting brackets and bolts Jv And Sp Mckenzie Receipt #75/TERM03	\$28.85	
	01/02/26 Fuel for CESM Vehicle Greg Day Motors Receipt #N/A	\$97.01	
	05/02/26 Whiteboard Markers for training Lake Grace Plaza Receipt #03/1149	\$57.85	
	12/02/26 Fuel for CESM Vehicle Bp Wickopin Opt Receipt #003258	\$99.00	
	14/02/26 Fuel for CESM Vehicle Bp Lake Grace - Opt Receipt #003465	\$99.00	
	15/02/26 Fuel for CESM Vehicle Bp Lake Grace - Opt Receipt #007028	\$99.00	
	15/02/26 Storage box and filter Supercheap Auto Receipt #60437	\$114.98	
	19/02/26 Fuel for CESM Vehicle Atlas Fuel Narrogin PI Receipt #1018954	\$182.42	
DD11826.2	17/03/2026 Resimac Asset Finance Pty Ltd		-\$993.22
	17/03/2026 Chattel mortgage repayment - Lake Local Action Group Vehicle	\$993.22	
DD11829.1	26/03/2026 Anz Smart Choice Super		-\$302.00
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$302.00	
DD11829.2	26/03/2026 Q Super		-\$301.06
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$301.06	
DD11829.3	26/03/2026 REST Superannuation		-\$742.20
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$742.20	
DD11829.4	26/03/2026 The Trustee for TLW Superannuation Fund		-\$908.81
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$908.81	
DD11829.5	26/03/2026 Vanguard Super		-\$1,000.26
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$1,000.26	
DD11829.6	26/03/2026 Australian Super Administration		-\$3,153.99
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$3,153.99	
DD11829.7	26/03/2026 Aware Super		-\$6,637.46
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$6,637.46	
DD11829.8	26/03/2026 The Trustee for Super Retirement Fund		-\$318.35
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$318.35	
DD11829.9	26/03/2026 Hostplus		-\$722.45
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$722.45	
DD11829.10	26/03/2026 Mercer Super Trust		-\$312.35
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$312.35	
DD11829.11	26/03/2026 The Trustee for MLC Super Fund		-\$312.35
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$312.35	
DD11829.12	26/03/2026 Panorama Super		-\$63.58
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$63.58	
DD11829.13	26/03/2026 Prime Super		-\$635.98
	25/03/2026 Super Contributions for Pay Ending 25/03/2026	\$635.98	
	TOTAL DIRECT DEBITS		-\$78,003.34
	TOTAL MUNICIPAL FUND		-\$969,868.63

SHIRE OF LAKE GRACE

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 March 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF LAKE GRACE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	5,155,367	5,153,364	5,143,663	(9,701)	(0.19%)	
Rates excluding general rates	320,074	320,074	319,031	(1,043)	(0.33%)	
Grants, subsidies and contributions	2,903,958	2,346,555	2,351,752	5,197	0.22%	
Fees and charges	569,599	437,936	420,935	(17,001)	(3.88%)	
Interest revenue	570,640	362,117	367,494	5,377	1.48%	
Other revenue	334,033	246,327	244,214	(2,113)	(0.86%)	
Profit on asset disposals	6,570	6,570	2,687	(3,883)	(59.10%)	
	9,860,241	8,872,943	8,849,776	(23,167)	(0.26%)	
Expenditure from operating activities						
Employee costs	(2,829,480)	(2,180,287)	(1,990,314)	189,973	8.71%	
Materials and contracts	(5,233,873)	(4,013,157)	(3,698,400)	314,757	7.84%	
Utility charges	(341,188)	(235,243)	(231,861)	3,382	1.44%	
Depreciation	(8,612,566)	(6,459,312)	(6,559,810)	(100,498)	(1.56%)	
Finance costs	(69,731)	(44,656)	(44,634)	22	0.05%	
Insurance	(299,544)	(299,496)	(308,012)	(8,516)	(2.84%)	
Other expenditure	(401,767)	(301,029)	(288,050)	12,979	4.31%	
Loss on asset disposals	(43,631)	(43,631)	(43,324)	307	0.70%	
	(17,831,780)	(13,576,811)	(13,164,405)	412,406	3.04%	
Non cash amounts excluded from operating activities	2(c) 8,666,041	6,505,054	6,609,128	104,074	1.60%	
Amount attributable to operating activities	694,502	1,801,186	2,294,499	493,313	27.39%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	6,713,507	3,133,274	2,593,169	(540,105)	(17.24%)	▼
Proceeds from disposal of assets	420,000	415,000	401,170	(13,830)	(3.33%)	
	7,133,507	3,548,274	2,994,339	(553,935)	(15.61%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(6,217,242)	(2,751,761)	(1,529,986)	1,221,775	44.40%	▲
Acquisition of infrastructure	(6,585,361)	(4,922,499)	(3,332,302)	1,590,197	32.30%	▲
	(12,802,603)	(7,674,260)	(4,862,288)	2,811,972	36.64%	
Amount attributable to investing activities	(5,669,096)	(4,125,986)	(1,867,949)	2,258,037	54.73%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	692,709	0	0	0	0.00%	
	692,709	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(202,299)	(152,874)	(152,874)	0	0.00%	
Transfer to reserves	(865,562)	(169,045)	(169,045)	0	0.00%	
	(1,067,861)	(321,919)	(321,919)	0	0.00%	
Amount attributable to financing activities	(375,152)	(321,919)	(321,919)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 5,352,520	5,352,520	5,352,521	1	0.00%	
Amount attributable to operating activities	694,502	1,801,186	2,294,499	493,313	27.39%	▲
Amount attributable to investing activities	(5,669,096)	(4,125,986)	(1,867,949)	2,258,037	54.73%	▲
Amount attributable to financing activities	(375,152)	(321,919)	(321,919)	0	0.00%	
Surplus or deficit after imposition of general rates	2,774	2,705,801	5,457,152	2,751,351	101.68%	▲

KEY INFORMATION

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF LAKE GRACE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2026

	Actual 30 June 2025	Actual as at 31 March 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	13,321,525	16,316,782
Trade and other receivables	304,860	273,927
Inventories	34,505	43,749
TOTAL CURRENT ASSETS	13,660,890	16,634,458
NON-CURRENT ASSETS		
Trade and other receivables	3,030	3,030
Other financial assets	99,524	99,524
Property, plant and equipment	47,336,032	47,422,602
Infrastructure	247,397,701	245,171,802
TOTAL NON-CURRENT ASSETS	294,836,287	292,696,958
TOTAL ASSETS	308,497,177	309,331,416
CURRENT LIABILITIES		
Trade and other payables	1,102,853	1,369,155
Capital grant/contributions liabilities	12,492	2,462,558
Borrowings	202,299	49,425
Employee related provisions	475,309	467,514
TOTAL CURRENT LIABILITIES	1,792,953	4,348,652
NON-CURRENT LIABILITIES		
Borrowings	1,414,949	1,414,949
Employee related provisions	110,072	110,072
TOTAL NON-CURRENT LIABILITIES	1,525,021	1,525,021
TOTAL LIABILITIES	3,317,974	5,873,673
NET ASSETS	305,179,203	303,457,743
EQUITY		
Retained surplus	155,612,872	153,722,367
Reserve accounts	7,376,704	7,545,749
Revaluation surplus	142,189,627	142,189,627
TOTAL EQUITY	305,179,203	303,457,743

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF LAKE GRACE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 April 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits

SHIRE OF LAKE GRACE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

2 NET CURRENT ASSETS INFORMATION

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 March 2026
(a) Net current assets used in the Statement of Financial Activity			
Current assets			
Cash and cash equivalents	13,321,525	13,321,525	16,316,782
Trade and other receivables	304,859	304,860	273,927
Inventories	34,505	34,505	43,749
	<u>13,660,889</u>	<u>13,660,890</u>	<u>16,634,458</u>
Less: current liabilities			
Trade and other payables	(1,102,853)	(1,102,853)	(1,369,155)
Other liabilities	(12,492)	(12,492)	(2,462,558)
Borrowings	(202,299)	(202,299)	(49,425)
Employee related provisions	(475,309)	(475,309)	(467,514)
	<u>(1,792,953)</u>	<u>(1,792,953)</u>	<u>(4,348,652)</u>
Net current assets	11,867,936	11,867,937	12,285,806
Less: Total adjustments to net current assets	2(b) (6,515,416)	(6,515,416)	(6,828,654)
Closing funding surplus / (deficit)	5,352,520	5,352,521	5,457,152
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(7,376,704)	(7,376,704)	(7,545,749)
Less: Current assets not expected to be received at end of year			
- Municipal - restricted cash, Units in Local Government House Trust, Movement in provisions	(260,079)	(293,207)	(293,207)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	202,299	202,299	49,425
- Capital grants In-kind contribution	573,390	573,390	573,390
- Current portion of employee benefit provisions held in reserve	345,678	378,806	387,487
Total adjustments to net current assets	2(a) (6,515,416)	(6,515,416)	(6,828,654)
	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 March 2026	YTD Actual 31 March 2026
	\$	\$	\$
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals	(6,570)	(6,570)	(2,687)
Add: Loss on asset disposals	43,631	43,631	43,324
Add: Depreciation	8,612,566	6,459,312	6,559,810
Movement in current employee provisions associated with restricted cash	16,414	8,681	8,681
Total non-cash amounts excluded from operating activities	8,666,041	6,505,054	6,609,128

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

**SHIRE OF LAKE GRACE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 MARCH 2026**

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions

Roads to Recovery and Regional Road Group revenue is currently below budget; however, it is expected to align with the forecast by the end of the financial year

Var. \$
\$

Var. %
%

(540,105) **(17.24%)** ▼

Outflows from investing activities

Acquisition of property, plant and equipment

Portion of Capital projects have not been initiated as yet (40.43%) or in early stage of completion

1,221,775 **44.40%** ▲

Acquisition of infrastructure

Portion of Capital projects have not been initiated as yet (40.43%) or in early stage of completion

1,590,197 **32.30%** ▲

SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.35 M	\$5.35 M	\$5.35 M	\$0.00 M
Closing	\$0.00 M	\$2.71 M	\$5.46 M	\$2.75 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$16.32 M	% of total
Unrestricted Cash	\$8.77 M	53.8%
Restricted Cash	\$7.55 M	46.2%

Refer to 3 - Cash and Financial Assets

Payables	
	\$1.37 M
	% Outstanding
Trade Payables	\$1.34 M
0 to 30 Days	96.7%
Over 30 Days	3.3%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.13 M	% Collected
Rates Receivable	\$0.14 M	97.4%
Trade Receivable	\$0.13 M	% Outstanding
Over 30 Days	4.4%	
Over 90 Days	3.0%	

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.69 M	\$1.80 M	\$2.29 M	\$0.49 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$5.14 M	% Variance
YTD Actual	\$5.14 M	(0.2%)
YTD Budget	\$5.15 M	(0.2%)

Grants and Contributions		
	\$2.35 M	% Variance
YTD Actual	\$2.35 M	0.2%
YTD Budget	\$2.35 M	0.2%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$0.42 M	% Variance
YTD Actual	\$0.42 M	(3.9%)
YTD Budget	\$0.44 M	(3.9%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$5.67 M)	(\$4.13 M)	(\$1.87 M)	\$2.26 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$0.40 M	%
YTD Actual	\$0.40 M	(4.5%)
Adopted Budget	\$0.42 M	(4.5%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$3.33 M	% Spent
YTD Actual	\$3.33 M	(49.4%)
Adopted Budget	\$6.59 M	(49.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$2.59 M	% Received
YTD Actual	\$2.59 M	(61.4%)
Adopted Budget	\$6.71 M	(61.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.38 M)	(\$0.32 M)	(\$0.32 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.15 M)
Interest expense	(\$0.04 M)
Principal due	\$1.46 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$7.55 M
Net Movement	\$0.17 M

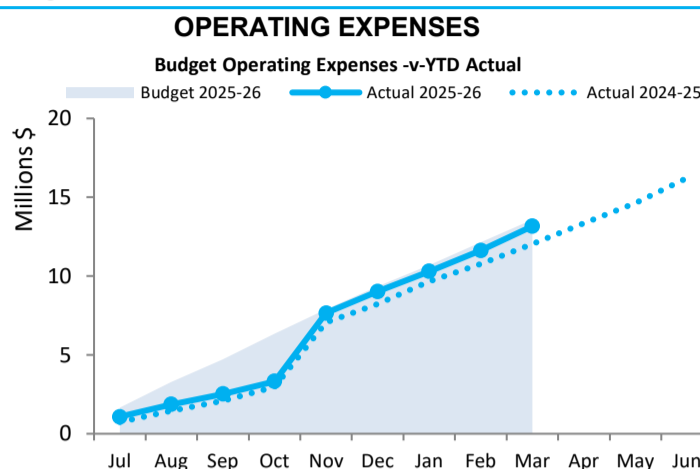
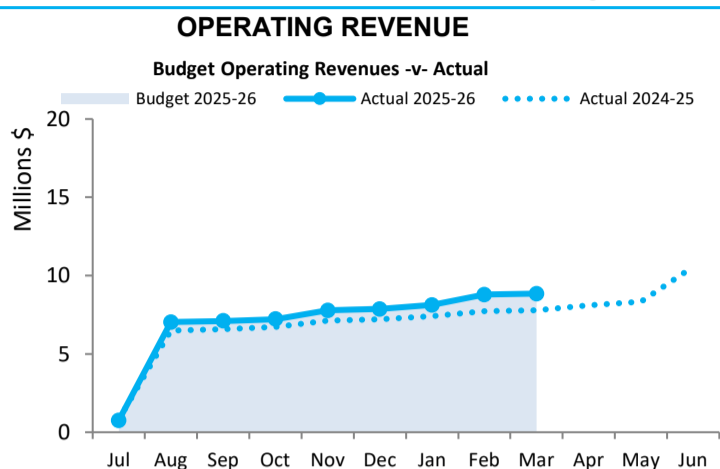
Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

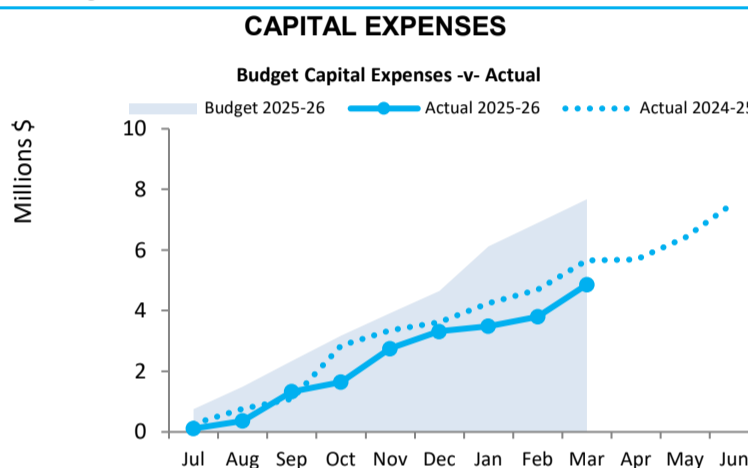
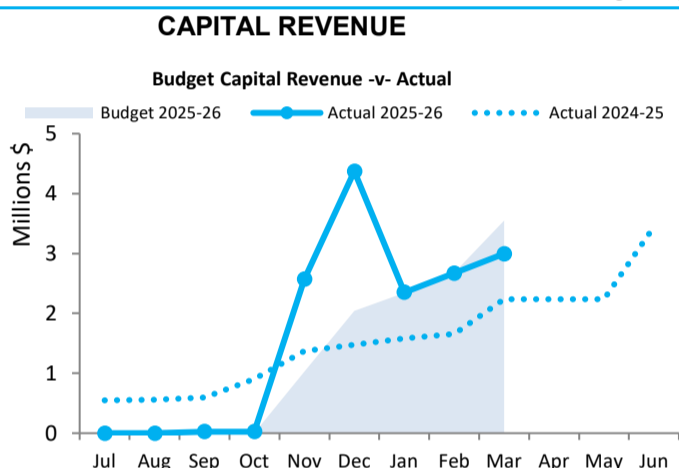
**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

2 KEY INFORMATION - GRAPHICAL

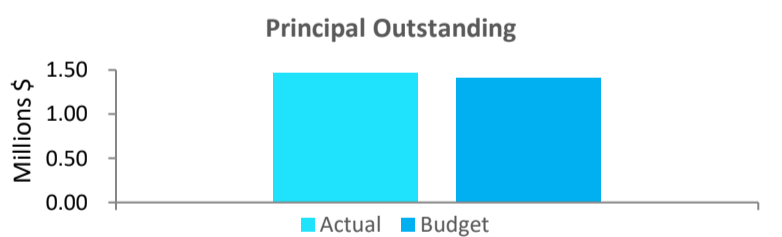
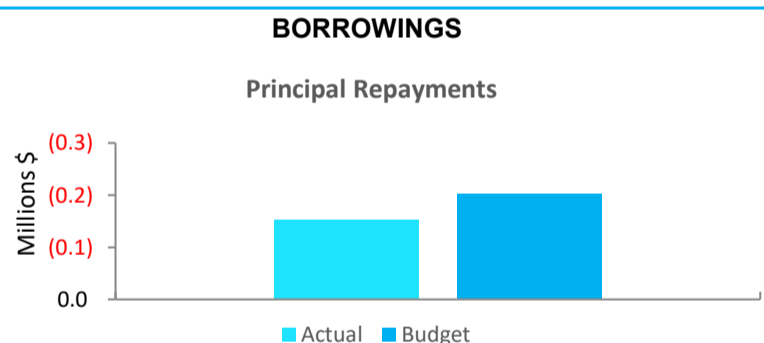
OPERATING ACTIVITIES



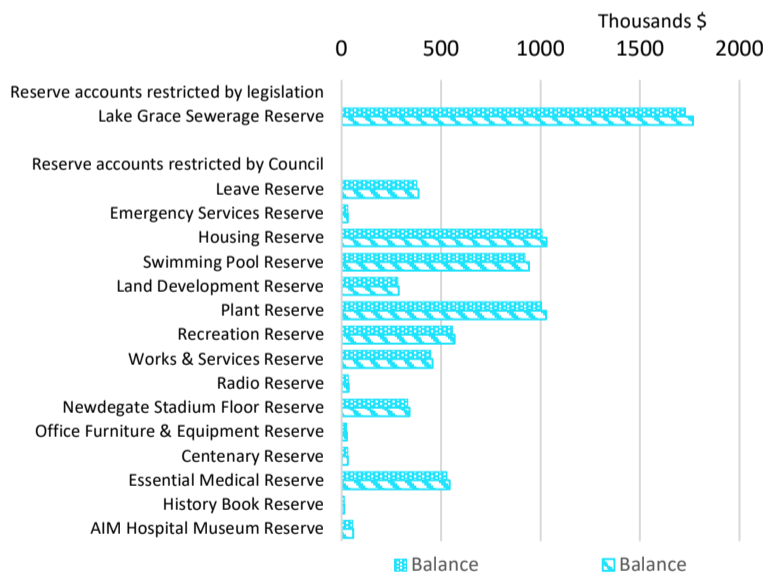
INVESTING ACTIVITIES



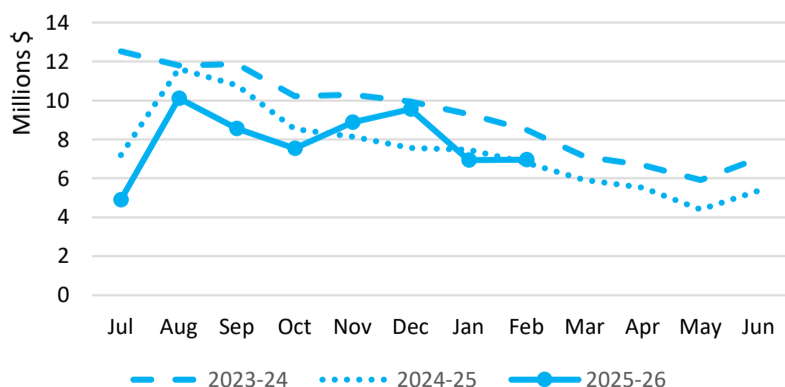
FINANCING ACTIVITIES



RESERVES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve	Total	Trust	Institution	Interest Rate
		\$	Accounts	\$			
Municipal Bank account - CBA	Cash and cash equivalents	317,149	\$	317,149	\$	Commonwealth	3.50%
Term deposit 1 - Municipal Bank account	Cash and cash equivalents	2,358,951		2,358,951		Commonwealth	4.25%
Term deposit 2 - Municipal Bank account	Cash and cash equivalents	3,500,000		3,500,000		Commonwealth	4.32%
WATC Overnight Deposit Municipal	Cash and cash equivalents	2,544,361		2,544,361		WATC	4.05%
Petty Cash and Floats	Cash and cash equivalents	500		500		Cash on Hand	N/A
WATC Overnight Deposit Reserve	Cash and cash equivalents	0	18,036	18,036		WATC	4.05%
Term deposit - Reserve Bank Account	Cash and cash equivalents	0	7,527,713	7,527,713		Commonwealth	4.42%
Restricted LOGCHOP Housing	Cash and cash equivalents	44,669	0	44,669		Commonwealth	N/A
Rural Town Salinity Program	Cash and cash equivalents	5,403	0	5,403		Commonwealth	N/A
		0	0	0	13,693	Commonwealth	N/A
Total		8,771,033	7,545,749	16,316,782	13,693		
Comprising							
Cash and cash equivalents		8,771,033	7,545,749	16,316,782	13,693		
		8,771,033	7,545,749	16,316,782	13,693		

KEY INFORMATION

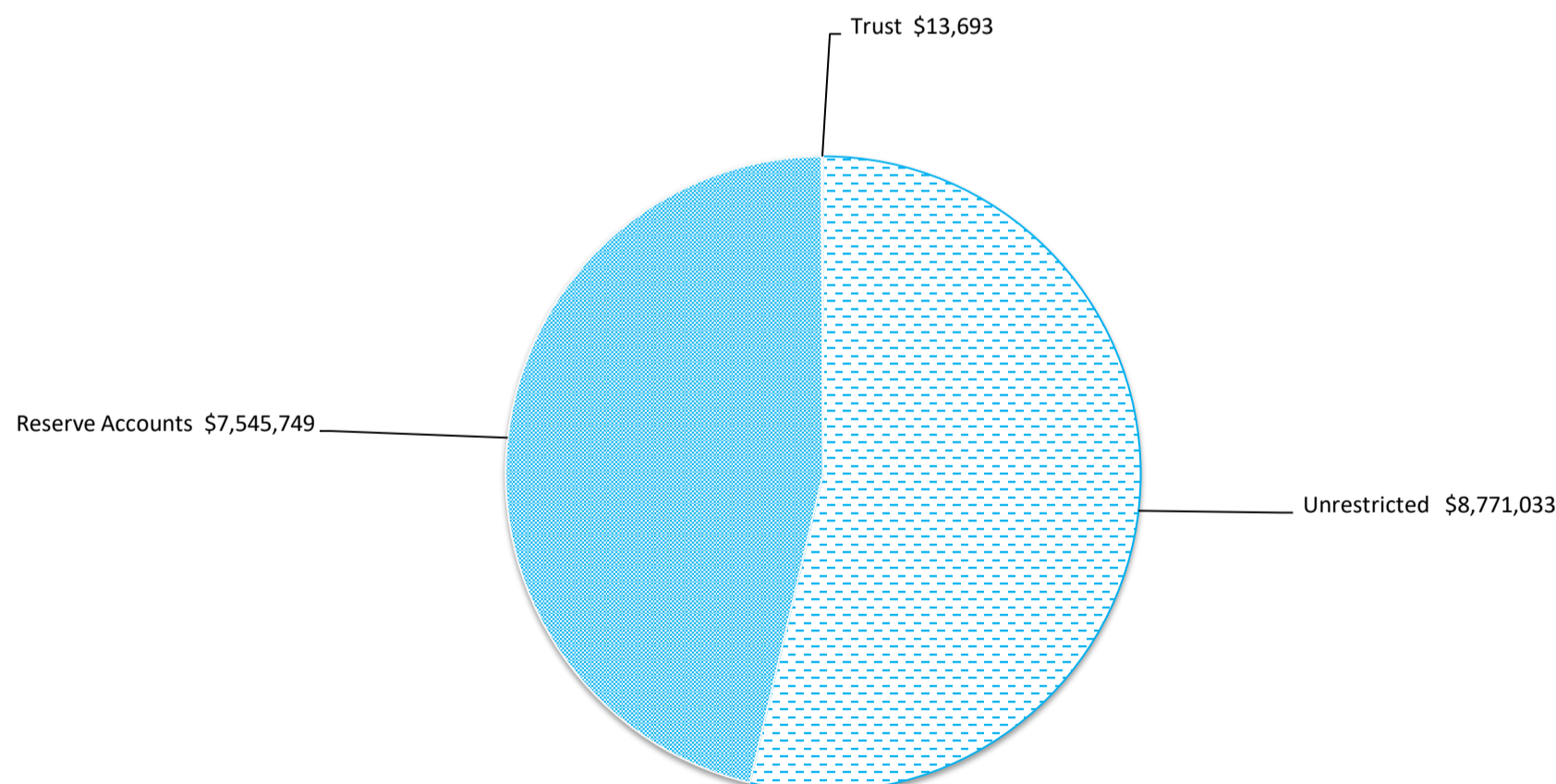
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Lake Grace Sewerage Reserve	1,727,355	130,663	0	1,858,018	1,727,355	39,584	0	1,766,939
Reserve accounts restricted by Council								
Leave Reserve	378,806	13,195	0	392,001	378,806	8,681	0	387,487
Emergency Services Reserve	30,962	1,079	0	32,041	30,962	710	0	31,672
Housing Reserve	1,006,651	35,065	(129,709)	912,007	1,006,650	23,068	0	1,029,718
Swimming Pool Reserve	921,492	239,065	0	1,160,557	921,492	21,117	0	942,609
Land Development Reserve	281,698	9,812	0	291,510	281,698	6,455	0	288,153
Plant Reserve	1,004,386	34,986	(423,000)	616,372	1,004,387	23,017	0	1,027,404
Recreation Reserve	556,432	329,832	(40,000)	846,264	556,432	12,751	0	569,183
Works & Services Reserve	447,176	15,577	0	462,753	447,176	10,248	0	457,424
Radio Reserve	34,340	1,196	0	35,536	34,340	787	0	35,127
Newdegate Stadium Floor Reserve	332,848	11,594	0	344,442	332,848	7,628	0	340,476
Office Furniture & Equipment Reserve	25,199	878	0	26,077	25,199	577	0	25,776
Centenary Reserve	30,063	21,744	0	51,807	30,063	689	0	30,752
Essential Medical Reserve	530,623	18,483	(100,000)	449,106	530,623	12,160	0	542,783
History Book Reserve	11,929	416	0	12,345	11,930	273	0	12,203
AIM Hospital Museum Reserve	56,743	1,977	0	58,720	56,743	1,300	0	58,043
	7,376,704	865,562	(692,709)	7,549,557	7,376,704	169,045	0	7,545,749

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	3,346,735	557,789	100,863	(456,926)
Buildings - non-specialised	338,438	253,767	138,908	(114,859)
Buildings - specialised	988,069	740,973	177,667	(563,306)
Plant and equipment	1,544,000	1,199,232	1,112,547	(86,685)
Acquisition of property, plant and equipment	6,217,242	2,751,761	1,529,986	(1,221,775)
Infrastructure - roads	5,687,583	4,265,466	2,867,034	(1,398,432)
Infrastructure - parks, gardens, recreation facilities	832,040	607,740	401,696	(206,044)
Infrastructure - urban infrastructure	65,738	49,293	63,571	14,278
Acquisition of infrastructure	6,585,361	4,922,499	3,332,302	(1,590,197)
Total capital acquisitions	12,802,603	7,674,260	4,862,288	(2,811,972)
Capital Acquisitions Funded By:				
Capital grants and contributions	6,713,507	3,133,274	2,593,169	(540,105)
Other (disposals & C/Fwd)	420,000	415,000	401,170	(13,830)
Reserve accounts				
Housing Reserve	129,709	0	0	0
Plant Reserve	423,000	0	0	0
Recreation Reserve	40,000	0	0	0
Essential Medical Reserve	100,000	0	0	0
Contribution - operations	4,976,387	4,125,986	1,867,949	(2,258,037)
Capital funding total	12,802,603	7,674,260	4,862,288	(2,811,972)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

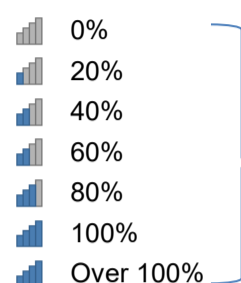
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

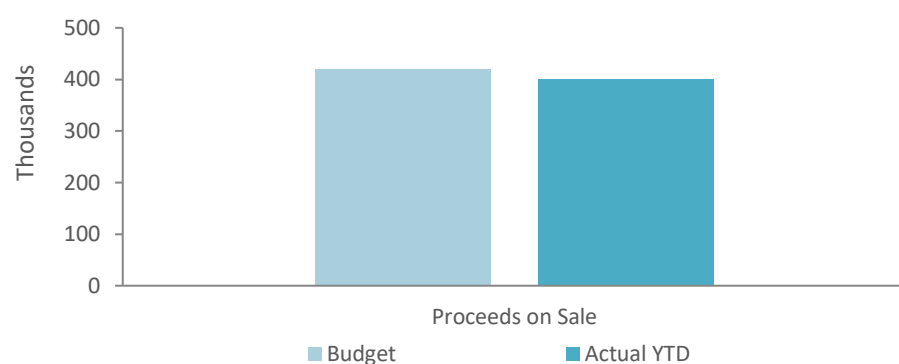


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land				0
E137260 Lake Grace Residential Land	3,346,735	557,789	79,101	478,688
E137350 Lake Grace Industrial Land	0	0	21,763	(21,763)
Buildings - Non Specialised				0
E091960 (9196023) 1 Quondong Ct Cap Exp	12,500	9,372	9,200	172
E091960 (9196034) 5 Banksia Pl Cap Exp	37,196	27,876	0	27,876
E091960 (9196054) 36 Bennett St Cap Exp	38,000	28,488	0	28,488
E091960 (9196074) 54A Bennett St Cap Exp	28,800	21,591	0	21,591
E091960 (9196087) Staff Housing 8 Wattle Drive Cap Exp	40,000	30,000	0	30,000
E091960 (9196114) 3 Clark Ave Cap Exp	52,233	39,159	0	39,159
E092006 (9200015) 84 Bennett Street Wachs Housing Cap Exp	129,709	97,281	129,708	(32,427)
Buildings - Specialised				0
E091970 (9197094) 65A Bennett St Capital	38,000	28,497	36,644	(8,147)
E092120 (ILULG) Ilu Lot 107 Bennett St Lake Grace Cap Exp	5,000	3,738	0	3,738
E107715 (1071044) Lake Grace Community Bus Shed Cap Exp	15,000	11,247	0	11,247
E111007 (LGPHCAP) Lake Grace Public Hall Cap Exp	67,000	50,247	0	50,247
E111007 (LGVHCAP) Lake Grace Lakes Village Hall Cap Exp	40,000	29,994	0	29,994
E111007 (NGPHCAP) Newdegate Public Hall Cap Exp	20,000	15,000	0	15,000
E111007 (VLPHCAP) Varley Hall - Cap Exp	40,000	30,000	0	30,000
E113152 (113006) Lake Grace Sports Pavilion Capital Exp	71,000	53,238	0	53,238
E113152 (113014) Lake King Sports Pavilion Cap Ex	10,000	7,500	0	7,500
E113152 (113018) Lg Sporting Precinct - Final Stage Cap Ex	14,662	10,974	3,300	7,674
E113152 (B63CAP) Newdegate Recreation Centre Cap Exp	125,000	93,747	39,152	54,595
E113152 (B43CAP) Newdegate Golf & Bowling Club Cap Exp	7,000	5,247	0	5,247
E116106 Lot 352 Stubbs St (Pink Building) Cap Exp	50,000	37,500	0	37,500
E117041 (1170014) Aim Building Capital	15,000	11,247	15,000	(3,753)
E117042 (1170084) Rsl Hall Capex	30,000	22,500	0	22,500
E121502 (121304) Lake Grace Depot - Cap Exp	175,000	131,247	29,670	101,577
E121502 (121305) Newdegate Depot - Cap Exp	60,000	45,000	53,900	(8,900)
E132500 (1325014) Visitor Centre Improvements Cap Exp	45,407	34,050	0	34,050
E132502 (1322052) Hainesworth Museum Shed	160,000	120,000	0	120,000
Furniture & Equipment				0
Plant & Equipment				0
E042550 (LG001CA) CEO Vehicle	110,000	110,000	110,456	(456)
E077054 (1825CAP) Doctors Vehicle	55,000	55,000	39,315	15,685
E123059 (PL28CAP) Skid Steer Plant Trailer	68,000	50,997	52,500	(1,503)
E123059 (PL37CAP) NGT Community Bus	275,000	206,247	270,254	(64,007)
E123059 (PL04CAP) 6 Wheel Tip Truck	380,000	285,000	0	285,000
E123059 (PL40CAP) New Cat Cs16 Roller	215,000	161,247	214,833	(53,586)
E123059 (PL41CAP) Isuzu Ute Infrastructure/Works Supervisor	56,000	41,994	53,035	(11,041)
E123059 (PL42CAP) Loader	340,000	255,000	331,057	(76,057)
E132504 (1325042) Variable Message Sign Trailers	45,000	33,747	41,098	(7,351)
Infrastructure - Roads				0
E121300 Roadworks Capital Renewal	5,687,584	4,265,466	2,867,034	1,398,432
Parks, Gardens, Recreation Facilities				0
E107259 (113061) Lake King Cemetery New Fence	65,860	49,374	65,860	(16,486)
E113175 (113048) Lake Grace Sporting Complex Entry Cap Exp	15,750	11,805	15,296	(3,491)
E113175 (113055) Jam Patch New Bbq & Picnic Shelters Cap Exp	28,069	21,036	29,728	(8,692)
E113175 (113075) Lake King Park Upgrade Cap Exp	87,300	65,472	28,380	37,092
E113175 (113076) Jam Patch - New Walk Way Cap Exp	200,000	150,003	0	150,003
E113175 (113079) Newdegate Bowling Club Reconstruction And Resurfacing Project	110,061	82,548	110,061	(27,513)
E132503 (1325031) Lg Lookout Upgrade	260,000	195,003	121,676	73,327
E136118 (1361181) Regional Drought Resilience - 2 Water Tanks	65,000	32,499	30,695	1,804
Sewerage				0
Urban Infrastructure				0
E101043 (1010431) Lake Grace & Newdegate Recycling Stations	4,500	3,369	0	3,369
E136501 (136008) Dempster Rock Dam Revitalisation (Cwsp)	0	0	2,334	(2,334)
E136501 (136009) Newdegate Airstrip Dam (Cwsp)	61,238	45,924	61,238	(15,314)
	12,802,604	7,674,260	4,862,288	2,811,972

6 DISPOSAL OF ASSETS

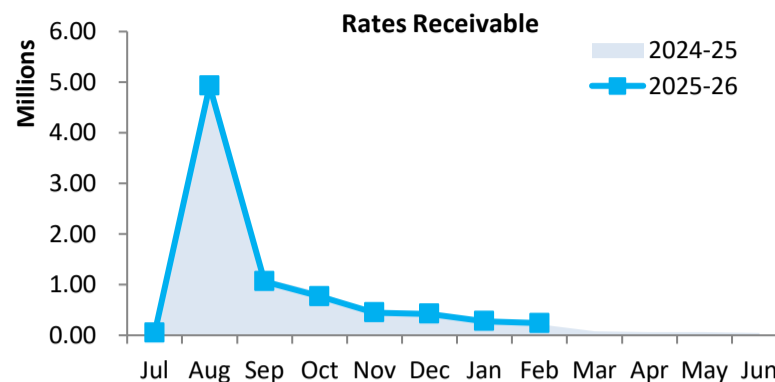
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
225	PLVU56 - 2023 Toyota Landcruiser WGN	101,210	100,000	0	(1,210)	99,847	97,492	0	(2,355)
196	PLVU53 - 2022 Mitsub Pajero Sport GXL	28,597	25,000	0	(3,597)	27,826	27,273	0	(553)
175	PROL10 - 2020 Multipac Steel Drum Roller	92,747	75,000	0	(17,747)	91,485	54,496	0	(36,989)
187	PLVU52 - 2021 Ford Ranger Dual Cab	25,352	15,000	0	(10,352)	25,336	21,909	0	(3,427)
150	PLOD07 - 2019 Volvo L90F Wheel Loader	193,430	200,000	6,570	0	197,313	200,000	2,687	0
1284	PCB02 - 2008 Mitsub Fuso Rosa Bus	15,725	5,000	0	(10,725)	0	0	0	0
		457,061	420,000	6,570	(43,631)	441,807	401,170	2,687	(43,324)



7 RECEIVABLES

Rates receivable

	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous year	56,487	46,707
Levied this year	4,977,436	5,462,694
Less - collections to date	(4,987,216)	(5,364,450)
Net rates collectable	46,707	144,951
% Collected	99.1%	97.4%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(242)	123,595	1,374	344	3,905	128,976
Percentage	(0.2%)	95.8%	1.1%	0.3%	3.0%	
Balance per trial balance						
Trade receivables	(242)	123,595	1,374	344	3,905	128,976
Total receivables general outstanding						128,976

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

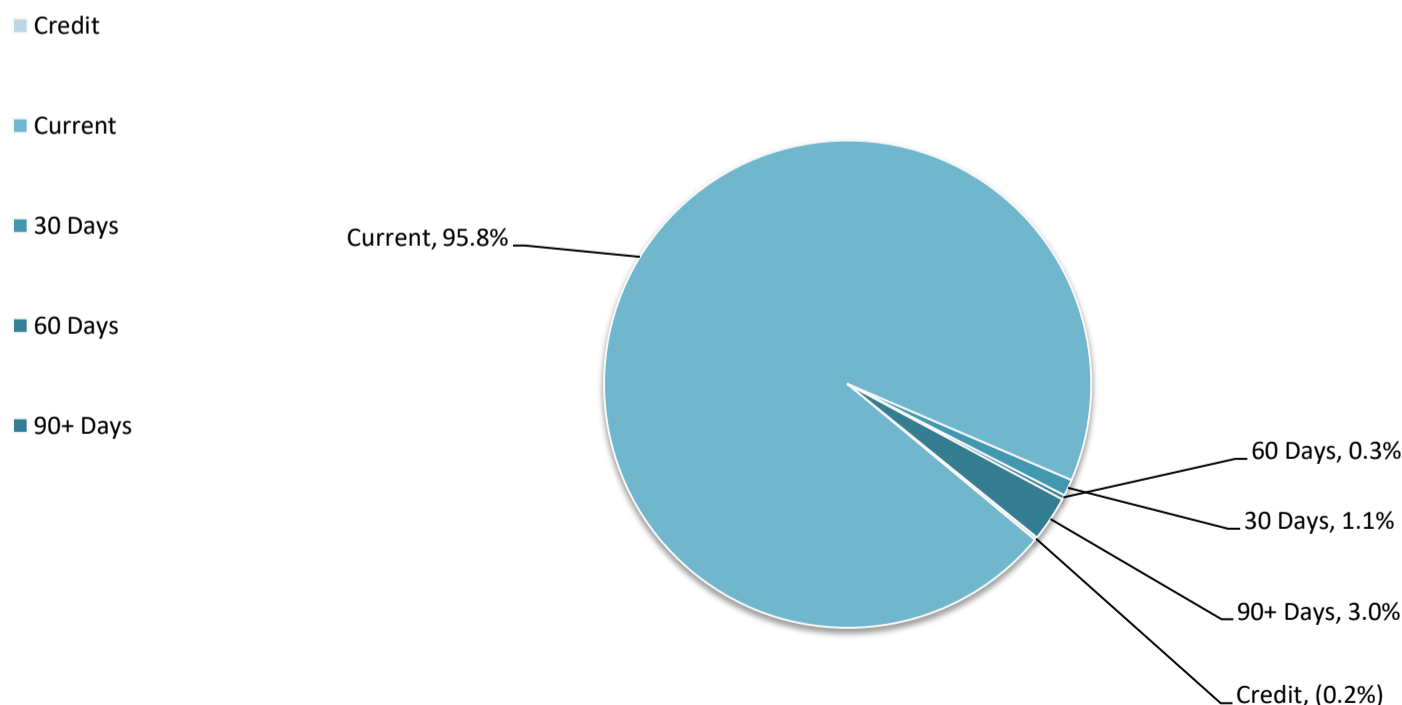
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Accounts Receivable (non-rates)



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 March 2026
	\$	\$	\$	\$
Inventory				
Fuel	34,505	132,764	(123,520)	43,749
Total other current assets	34,505	132,764	(123,520)	43,749

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

9 PAYABLES

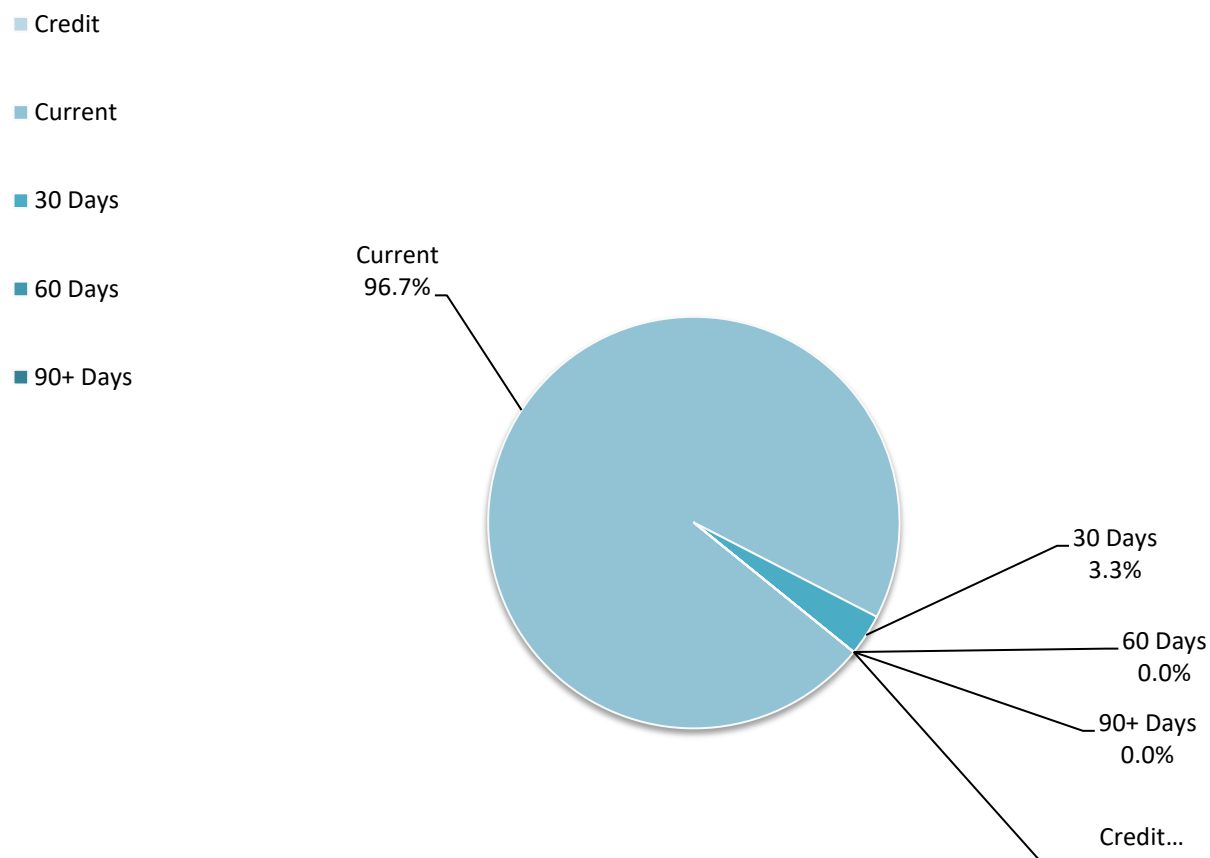
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,299,490	43,711	20	75	1,343,296
Percentage	0.0%	96.7%	3.3%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	1,299,490	43,711	20	75	1,343,296
ESL Levied & Prepaid rates		13,111				13,111
Liabilities held for Others - Prepaid Rates		12,748				12,748
Total payables general outstanding						1,369,155

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Aged Payables



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Office Refurbishment	L181	156,343	0	0	(22,491)	(22,491)	133,852	133,852	(6,903)	(9,510)
Staff Housing & CEO's Residence	L204	280,503	0	0	(37,446)	(49,984)	243,057	230,519	(3,335)	(4,216)
LG Sports Pavillion	L182	45,886	0	0	(22,228)	(22,228)	23,658	23,658	(2,031)	(2,612)
LG Residential Land	L189	73,239	0	0	(6,383)	(12,958)	66,856	60,281	(2,776)	(4,808)
Purchase & Develop Industrial Land	L203	311,277	0	0	(30,085)	(60,397)	281,192	250,880	(3,555)	(6,489)
WACHS Housing	L205	750,000	0	0	(34,241)	(34,241)	715,759	715,759	(26,034)	(42,096)
		1,617,248	0	0	(152,874)	(202,299)	1,464,374	1,414,949	(44,634)	(69,731)
Total		1,617,248	0	0	(152,874)	(202,299)	1,464,374	1,414,949	(44,634)	(69,731)
Current borrowings		202,299					49,425			
Non-current borrowings		1,414,949					1,414,949			
		1,617,248					1,464,374			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		12,492	0	4,999,949	(2,549,883)	2,462,558
Total other liabilities		12,492	0	4,999,949	(2,549,883)	2,462,558
Employee Related Provisions						
Provision for annual leave		230,716	0	0	(7,795)	222,921
Provision for long service leave		244,593	0	0	0	244,593
Total Provisions		475,309	0	0	(7,795)	467,514
Total other current liabilities		487,801	0	4,999,949	(2,557,678)	2,930,072

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2026	Current Liability 31 Mar 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	1,030,175	772,631	772,631
Grants Commission - Roads	0	0	0	0	0	852,703	639,527	639,527
Grant - DFES LGGs Operating	0	0	0	0	0	125,000	93,750	93,750
Grant - DFES Op Exp	0	0	0	0	0	10,312	10,312	10,312
Grants - Senior Activities	0	0	0	0	0	1,000	747	0
Grants - Youth Activities	0	0	0	0	0	5,000	5,000	5,000
State Library of WA Grant	0	0	0	0	0	5,500	5,369	5,350
Grant AIM Hospital interpretation project	0	0	0	0	0	4,694	4,694	4,694
Grant - WSFN	0	0	0	0	0	185,571	141,461	141,461
Direct Grant - MRWA	0	0	0	0	0	476,803	476,803	476,803
Skeleton Weed Programm Grant	0	0	0	0	0	185,000	185,000	185,000
	0	0	0	0	0	2,881,758	2,335,295	2,334,529
Contributions								
ESL Administration Fee	0	0	0	0	0	4,000	4,000	4,000
Lake King Pavilion / Oval - Hire Fees	0	0	0	0	0	500	369	0
Contributions - Other Culture	0	0	0	0	0	1,000	747	0
Contributions - Street Lighting	0	0	0	0	0	10,500	0	0
Other Contributions	0	0	0	0	0	6,000	6,000	6,000
AIM Contributions	0	0	0	0	0	200	144	859
Community Gardens Grant Program 2024	0	0	0	0	0	0	0	6,364
	0	0	0	0	0	22,200	11,260	17,223
TOTALS	0	0	0	0	0	2,903,958	2,346,555	2,351,752

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				contributions revenue			
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2026	Current Liability 31 Mar 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Contribution To New Community Bus	0	0	0	0	0	100,000	100,000	100,000
Local Roads & Community Program	0	58,236	(58,236)	0	0	58,236	58,236	58,236
Drought & Community	0	103,490	(103,490)	0	0	103,490	103,490	103,490
Local Roads & Community Program - Public Halls, Civic Centres	0	161,617	(161,617)	0	0	161,617	161,617	161,617
Roads to Recovery	12,492	1,210,757	(1,029,755)	193,494	193,494	1,223,248	1,223,248	1,029,755
Regional Road Group	0	679,755	(674,305)	5,450	5,450	1,132,054	884,705	532,844
Local Roads & Community Program	0	334,092	(334,092)	0	0	334,092	334,092	334,092
Local Roads & Community Program	0	109,287	(109,287)	0	0	109,287	109,287	109,287
DWER Contribution toward new NGT Dam construction	0	0	0	0	0	131,542	71,542	71,542
NGT Bowling Club Reconstruction and Resurfacing Project	0	0	0	0	0	13,206	13,206	13,206
Housing Support Program Stream 2 Community Enabling Infrastructure - Wattle Drive Extension Cap Inc	0	2,342,715	(79,101)	2,263,614	2,263,614	3,346,735	73,851	79,101
	12,492	4,999,949	(2,549,883)	2,462,558	2,462,558	6,713,507	3,133,274	2,593,169

**SHIRE OF LAKE GRACE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MARCH 2026**

14 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 March 2026
	\$	\$	\$	\$
Standpipe bonds	12,774	1,122	(203)	13,693
	12,774	1,122	(203)	13,693

**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

15 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available	Available	Budget Running
			\$	Cash	Cash	Balance
Budget adoption						0
1325031 - LG Lookout Upgrade	RES 14103	Capital expenses			(130,000)	(130,000)
113076 - Jam Patch - New Walk Way	RES 14103	Capital expenses		130,000		0
I030301 - Grants Commission - General	RES 14155	Operating Revenue			(89,087)	(89,087)
I030302 - Grants Commission - Road Funds	RES 14155	Operating Revenue			(100,919)	(190,006)
I160210 - Interest On Investment Municipal	RES 14155	Operating Revenue			(105,000)	(295,006)
I160215 - Interest On Investment Resrve	RES 14155	Operating Revenue		27,200		(267,806)
E042029 - Move to engineering consultants	RES 14155	Operating Expenses		60,000		(207,806)
E042140 - Additional IT Changeover costs, Executive Staff Laptops	RES 14155	Operating Expenses			(48,000)	(255,806)
I042442 - Dept Education LK Oval 24/25 (will have further income for 25/26)	RES 14155	Operating Revenue		25,200		(230,606)
512013 - AWARE 25/26 Grant Funding co- contribution \$4,248	RES 14155	Operating Expenses		26,842		(203,764)
I051450 - AWARE 25/26 Grant Funding \$10,312	RES 14155	Operating Revenue			(19,688)	(223,452)
E052270 - Contract Ranger Services	RES 14155	Operating Expenses			(5,000)	(228,452)
175001 - Larviciding Equipment & Pesticide	RES 14155	Operating Expenses		3,000		(225,452)
175001 - Mosquito Control	RES 14155	Operating Expenses		2,000		(223,452)
7703022 - Medical Centres - Building Mtc	RES 14155	Operating Expenses			(5,000)	(228,452)
7703052 - LG Medical Centre - Garden Mtc - Gardening Invoices	RES 14155	Operating Expenses		5,000		(223,452)
BLD25 - Lake Grace Medical Centre - Operating Costs	RES 14155	Operating Expenses		5,000		(218,452)
VLG1825 - Doctor Vehicle LG1825	RES 14155	Operating Expenses		5,000		(213,452)
8300022 - Lake Grace Playgroup - Building Mtc - Completion of LRCIP project (not claimed under program)	RES 14155	Operating Expenses			(3,000)	(216,452)
8300022 - Lake Grace Playgroup - Building Mtc - Completion of LRCIP project (not claimed under program)	RES 14155	Operating Expenses			(4,000)	(220,452)
8300042 - Lake Grace Playgroup - Playground Mtc - Completion of LRCIP project (not claimed under program)	RES 14155	Operating Expenses		7,000		(213,452)
I083210 - Local Roads & Community Program amendments	RES 14155	Capital Revenue			(683)	(214,135)
E087101 - Youth Activities Exp increase by \$2,000 due to The Next Gen Arts grant	RES 14155	Operating Expenses			(2,000)	(216,135)
E087101 - Youth Activities Exp decrease due to Creativity for Schools grant decrease	RES 14155	Operating Expenses		60,000		(156,135)
I087010 - Youth Activities - Will not be applying for Youth Week WA Grant this year	RES 14155	Operating Revenue			(3,000)	(159,135)
I087010 - Youth Activities additional grant - The Next Gen Arts grant	RES 14155	Operating Revenue		5,000		(154,135)
I087011 - Grant reduction - DLGSC Creativity for Schools	RES 14155	Operating Revenue			(60,000)	(214,135)
9200015 - 84 Bennett Street WACHS Housing - offset by Reserve Transfer	RES 14155	Capital Expenses			(63,844)	(277,979)
I092410 - Delay in WACHS Housing lease	RES 14155	Operating Revenue			(6,500)	(284,479)
SANLKT1 - Lake King Tip - Tyre disposal and Tip Front Fence & Gates	RES 14155	Operating Expenses			(9,000)	(293,479)
SANLKT1 - Lake King Tip - Tyre disposal and Tip Front Fence & Gates	RES 14155	Operating Expenses			(10,000)	(303,479)
SANLKT1 - Lake King Tip - Tyre disposal and Tip Front Fence & Gates	RES 14155	Operating Expenses			(30,000)	(333,479)
SANNGTI - Newdegate Tip expenses decrease	RES 14155	Operating Expenses		9,000		(324,479)
SANNGTI - Newdegate Tip expenses decrease	RES 14155	Operating Expenses		10,000		(314,479)
SANNGTI - Newdegate Tip expenses decrease	RES 14155	Operating Expenses		30,000		(284,479)
CEMLK - Lake King Cemetery Maintenance expenses decrease	RES 14155	Operating Expenses		12,560		(271,919)
TOILKWA - Lake King Public Toilets Cleaning Wages & Materials expenses decrease	RES 14155	Operating Expenses		10,000		(261,919)
TOIVLWA - Varley Public Toilets Cleaning Wages & Materials expenses increase	RES 14155	Operating Expenses			(10,000)	(271,919)

FOR THE PERIOD ENDED 31 MARCH 2026

15 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
113061 - Lake King Cemetery New Fence expenses increase	RES 14155	Capital Expenses			(12,560)	(284,479)
1111413 - Local Roads & Community Program amendments	RES 14155	Capital Revenue			(215,884)	(500,363)
1111414 - Local Roads & Community Program amendments	RES 14155	Capital Revenue			(15,750)	(516,113)
E112020 - Lake Grace Pool expenses increase	RES 14155	Operating Expenses			(10,000)	(526,113)
E112021 - Newdegate Pool - Late start to season	RES 14155	Operating Expenses		6,000		(520,113)
E112021 - Newdegate Pool - Late start to season	RES 14155	Operating Expenses		4,000		(516,113)
113055 - Jam Patch New Bbq & Picnic Shelters Cap Exp	RES 14155	Capital Expenses			(2,990)	(519,103)
113079 - Newdegate Bowling Club Reconstruction and Resurfacing Project Additional cost	RES 14155	Capital Expenses			(27,606)	(546,709)
113022 - Ngt Pioneer Park - Buildings expenses decrease	RES 14155	Operating Expenses		2,000		(544,709)
113022 - Ngt Pioneer Park - Buildings expenses decrease	RES 14155	Operating Expenses		3,000		(541,709)
1113183 - Ngt Bowling green overspend reimbursement	RES 14155	Capital Revenue		13,206		(528,503)
E115022 - State Library of WA Grant	RES 14155	Operating Expenses			(5,000)	(533,503)
E115025 - Varley Library Operating expenses increase	RES 14155	Operating Expenses			(200)	(533,703)
1115901 - State Library of WA Grant	RES 14155	Operating Revenue		5,000		(528,703)
1160033 - Old St John Building NGT expenses increase	RES 14155	Operating Expenses			(500)	(529,203)
E116047 - Lot 352 Stubbs Street (Pink Building) Bld Mtc expenses increase	RES 14155	Operating Expenses			(3,000)	(532,203)
E116054 - Newdegate Cricket Club nets project - Shire Contribution	RES 14155	Operating Expenses			(20,000)	(552,203)
1170072 - Lake Grace Railway Building Mtc expenses decrease	RES 14155	Operating Expenses		3,500		(548,703)
1170072 - Lake Grace Railway Building Mtc expenses decrease	RES 14155	Operating Expenses		5,400		(543,303)
1170072 - Lake Grace Railway Building Mtc expenses decrease	RES 14155	Operating Expenses		1,100		(542,203)
1210523 - Crooks/Kent Slk 0.0-4.0 expenses increase	RES 14155	Capital Expenses			(114,824)	(657,027)
1213042 - Bairstow Road Slk 3.76 - 8.72 expenses decrease	RES 14155	Capital Expenses		150,000		(507,027)
1213048 - West Kuender Rd Seal Slk 6.40-11.40 Second Coat Seal	RES 14155	Capital Expenses			(184,000)	(691,027)
1213050 - Aylemore Slk 8.80 - 13.80 Second Coat Seal	RES 14155	Capital Expenses			(77,850)	(768,877)
1213051 - Naisbitt Rd Slk 0 - 3.10 - Meant to be Crooks/Kent	RES 14155	Capital Expenses		101,201		(667,676)
1213054 - Biddy Camm Rd Slk 4.25-12.07 Second Coat Seal	RES 14155	Capital Expenses			(283,000)	(950,676)
121302 - LG Footpath expenses decrease	RES 14155	Capital Expenses		50,000		(900,676)
121303 - NGT Footpath expenses decrease	RES 14155	Capital Expenses		50,000		(850,676)
121305 - Newdegate Depot - Replace chain mesh fence around entire site	RES 14155	Capital Expenses			(30,000)	(880,676)
1121771 - Regional Road Group - Additional grant funding	RES 14155	Capital Revenue		592,054		(288,622)
122703 - Engineering Consultant: Road Asset Condition Assessment System (RACAS) Pick-up + Strategic Road Plan	RES 14155	Operating Expenses			(60,000)	(348,622)
1121782 - Local Roads & Community Program amendments	RES 14155	Capital Revenue		213,784		(134,838)
1260022 - Lake Grace Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses		6,000		(128,838)
1260022 - Lake Grace Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses		4,000		(124,838)
1260032 - Newdegate Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses		5,000		(119,838)

FOR THE PERIOD ENDED 31 MARCH 2026

15 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
1260042 - Lake King Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses		5,000		(114,838)
1265012 - Lake Grace Airstrip - Building Maintenance expenses decrease	RES 14155	Operating Expenses		5,000		(109,838)
1310012 - Noxious Weeds expenses decrease	RES 14155	Operating Expenses		5,000		(104,838)
HISTBK - History Books - half to be carried forward to 26/27	RES 14155	Operating Expenses		6,000		(98,838)
LOCAL - Local Promotion - AIM celebrations expenses decrease	RES 14155	Operating Expenses		10,000		(88,838)
STATEWD - Statewide Promotion - photographer expenses decrease	RES 14155	Operating Expenses		10,000		(78,838)
132005 - Harvest Festival savings	RES 14155	Operating Expenses		3,000		(75,838)
CHRSTMS - Christmas savings	RES 14155	Operating Expenses		10,000		(65,838)
EXHIBIT - Exhibition expenses decrease - grant application not happening	RES 14155	Operating Expenses		60,000		(5,838)
1325031 - Lg Lookout Upgrade expenses increase	RES 14155	Capital Expenses			(130,000)	(135,838)
1132003 - No longer applying for Australia Day grant	RES 14155	Operating Revenue			(10,000)	(145,838)
1132414 - No longer applying for DLGSC Arts Activities in Regional Communities grant	RES 14155	Operating Revenue			(60,000)	(205,838)
E133010 - Salaries & Wages - Building expenses decrease	RES 14155	Operating Expenses		10,000		(195,838)
1361181 - Regional Drought Resilience - 2 water tanks Exp	RES 14155	Capital Expenses			(65,000)	(260,838)
136009 - Newdegate Airstrip Dam (Cwsp) expenses increase	RES 14155	Capital Expenses			(8,181)	(269,019)
1134413 - Increase of DWER Contribution toward new NGT Dam construction	RES 14155	Capital Revenue		7,949		(261,070)
1134413 - Additional Grant - Regional Drought Resilience - 2 water tanks	RES 14155	Capital Revenue		60,000		(201,070)
E137260 - Housing Support Program Stream 2 Community Enabling Infrastructure Exp	RES 14155	Capital Expenses			(3,346,735)	(3,547,805)
E137350 - Lake Grace Industrial Land Cap Exp Reduction - carried forward to 26/27	RES 14155	Capital Expenses		300,000		(3,247,805)
1150038 - Housing Support Program Stream 2 Community Enabling Infrastructure Inc	RES 14155	Capital Revenue		3,346,735		98,930
Transfers from Recreation Reserve - Newdegate Bowling Club Reconstruction and Resurfacing Project - Shire of Lake Grace contribution	RES 14155			20,000		118,930
Transfers from Recreation Reserve - Newdegate Cricket Club nets project - Shire Contribution	RES 14155			20,000		138,930
Transfers from Housing Reserve - WACHS Housing	RES 14155			63,844		202,774
Transfers from Land Development Reserve - Industrial Land moved to 26/27	RES 14155				(200,000)	2,774
				5,590,575	(5,587,801)	2,774

Municipal Bank Statement

Summary:

G/L Account (as at Month End)
 1A0011010 Municipal Bank Account MUN

Statement No 88
 Statement Date 31/03/2026

Opening Balance	9,117,504.01
Deposits	\$744,532.46
Payments	-955,446.99
Fees	-32,813.17
Adjustments	-153,316.11
Closing Balance	8,720,460.20

Opening Balance	9,131,702.55
<u>Reconciled Items</u>	
Deposits	744,306.56
Payments	-969,868.63
Fees	-32,813.17
Adjustments	-153,316.11
Closing Balance	8,720,511.20

The Bank Statement balances to the General Ledger

<u>Unreconciled Items</u>	
Deposits	-51.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Unreconciled Closing Balance	-51.00
Total - To agree with GL	8,720,460.20

Municipal Account - Reconciliation to 31/03/2026

G/L Account (as at Month End):

Fees:

Dept of Transport	-\$41,222.05
Bank Fees	-\$511.48
LESS: Interest Received	\$8,920.36
	-\$32,813.17

Adjustments

Payroll	-\$152,816.11
Payroll Rent Deduction	-\$500.00
	-\$153,316.11

Unreconciled Items:

	\$51.00
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Outstanding Deposits

Trust payment	\$51.00
	\$51.00

Outstanding Payments

Superannuation payment	\$0.00
	\$0.00

ENTERED

By Victoria Fasano - SFO I&R at 10:52 am, Apr 09, 2026

APPROVED

By Tegan Hall - MCS at 11:41 am, Apr 09, 2026

Trust Bank Statement

Summary:

G/L Account (as at Month End)
 1A0013050 Trust Fund Cash At Bank MUN

Statement No 88
 Statement Date 31/03/2026

Opening Balance	13,691.90
Deposits	\$153.00
Payments	-51.00
Fees	0.00
Adjustments	0.00
Closing Balance	13,793.90

Opening Balance	13,691.90
<u>Reconciled Items</u>	
Deposits	102.00
Payments	-51.00
Fees	0.00
Adjustments	0.00
Closing Balance	13,742.90

The Bank Statement balances to the General Ledger

<u>Unreconciled Items</u>	
Deposits	51.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Unreconciled Closing Balance	51.00
Total - To agree with GL	13,793.90

Unreconciled deposit

Trust payment 31/03/26 \$51.00

ENTERED

By Victoria Fasano - SFO I&R at 12:08 pm, Apr 09, 2026

APPROVED

By Tegan Hall - MCS at 12:44 pm, Apr 09, 2026

Shire of Lake Grace



Reserve Bank Statement

Reserve No	Reserve Account Name	Balance
11	Emergency Services Reserve Bank	\$ 31,671.42
12	Housing Reserve Bank	\$ 1,029,718.80
13	Swimming Pool (Lake Grace) Reserve Bank	\$ 942,609.20
14	Land Development Reserve Bank	\$ 288,153.42
15	Leave Reserve Bank	\$ 387,487.02
16	Plant Replacement Reserve Bank	\$ 1,027,403.14
17	Recreation Reserve Bank	\$ 569,183.31
18	Works & Services Reserve Bank	\$ 457,423.59
20	Radio Reserve Bank	\$ 35,127.37
31	Lake Grace Sewerage Scheme Reserve Bank	\$ 1,766,938.96
36	Newdegate Stadium Floor Reserve Bank	\$ 340,475.10
40	Office Furniture & Equipment Reserve Bank	\$ 25,776.86
41	Centenary Reserve	\$ 30,752.27
42	History Book Reserve Bank	\$ 12,203.03
43	Essential Medical Services Reserve Bank	\$ 542,782.30
44	AIM Hospital Museum Reserve	\$ 58,043.23
		\$ 7,545,749.02

ENTERED

By Victoria Fasano - SFO I&R at 1:10 pm, Apr 09, 2026

APPROVED

By Tegan Hall - MCS at 1:15 pm, Apr 09, 2026

Bank Balance

31/03/2026	
CBA Reserve Acc	\$0.08
WATC Reserve Acc	\$18,035.78
CBA Reserve Term Deposit 1	\$0.00
CBA Reserve Term Deposit	\$7,527,713.16
	\$7,545,749.02
Variance	\$0.00

Reserves Fund Statement



Shire of Lake Grace

22 APRIL 2026

Ordinary Council Meeting

INFORMATION BULLETIN

ITEM 16.0 - ATTACHMENTS

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