



Agenda

Audit and Governance Committee
Wednesday, 21 August 2024

Date	Wednesday 21 August 2024
Time	12:30pm
Location	Shire of Wickepin Council Chambers 77 Wogolin Road, Wickepin WA 6370
Distribution Date	Friday 16 August 2024



Notice of Meeting

Please be informed an Audit and Governance Committee Meeting will be held at 12.30 pm on Wednesday 21 August 2024 at the Shire of Wickepin Council Chambers, 77 Wogolin Road, Wickepin WA 6370.

A handwritten signature in black ink, appearing to read "K Bartley".

Kellie Bartley
Chief Executive Officer

Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Wickepin for any act, omission or statement or intimation occurring during council / committee meetings or during formal / informal conversations with Shire of Wickepin employees or representatives. The Shire of Wickepin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during council / committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular, and without derogating in any way from the broad disclaimer above, in discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member, employee or representative of the Shire of Wickepin during the course of any meeting is not intended to be, and is not to be, taken as notice of approval from the Shire of Wickepin. The Shire of Wickepin warns anyone who has an application lodged with the Shire of Wickepin must obtain, and only should rely on, written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wickepin in respect of the application.

Terms of Reference

1. Name

Audit and Governance Committee

2. Members

Cr Julie Russell

Cr Fran Allan

Cr Wes Astbury

Cr John Mearns

Cr Tyron Miller

Cr Lindsay Corke

Cr Peter Thompson

3. Objectives

The following objectives are to be considered by the Committee:

- To exercise responsibility for the annual external audit and liaise with the local government's auditors so that Council can be satisfied with the performance of the local government in managing its financial affairs.
- To assist Council in discharging its legislative responsibilities of controlling the local government's affairs and overseeing the allocation of the local government's finances and resources.
- To provide an independent oversight of the financial systems of the Shire of Wickepin on behalf of the Council. As such, the Committee will operate to assist Council to fulfil its corporate governance, stewardship, leadership and control responsibilities in relation to the Shire of Wickepin's financial reporting and audit responsibilities.
- To support Council in its endeavours to provide effective corporate governance and fulfil its responsibilities.
- To facilitate improvements to internal/external financial reporting, management of risk, development/maintenance of internal controls and compliance with legislation.

4. Function of the Committee

To provide guidance and assistance to the Shire of Wickepin;

- As to the carrying out of its functions in relation to audits;
- As to the development of a process to be used to select and appoint a person to be the auditor;
- As to its functions under Part 6 of the Act that relate to financial management; and
- As to the carrying out of its functions relating to other audits and other matters related to financial management.

5. Role and Scope of the Committee

1. Audit –

- a) Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to audits.
- b) Develop and recommend to Council an appropriate process for the selection and appointment of a person as the local government's auditor.
- c) Develop and recommend to Council – a list of those matters to be audited; and the scope of the audit to be undertaken.

- d) Recommend to Council the person or persons to be appointed as auditor.
- e) Develop and recommend to Council a written agreement for the appointment of the auditor, which is to include –
 - the objectives of the audit;
 - the scope of the audit;
 - a plan of the audit;
 - details of the remuneration and expenses to be paid to the auditor; and
 - method/s to be used by the local government to communicate with, and supply information to, the auditor.
- f) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions.
- g) Liaise with the CEO to ensure that the local government does everything in its power to –
 - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - ensure that audits are conducted successfully and expeditiously.
- h) Examine the reports of the auditor after receiving a report from the CEO on the matters and –
 - determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters.
- i) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.
- j) Review the scope of the audit plan and program and its effectiveness.
- k) Review the local government's draft annual financial report, focusing on:
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates; - significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements; - significant variances from prior years.

6. Appointment of Committee Members

A chairperson is appointed at the first Committee Meeting at the beginning of each year by the committee members.

8. Meeting Frequency

The Committee shall meet 3 times per annum – February, June and December – actual dates to be determined by the Presiding Member in consultation with Committee Members and applicable Shire Officers.

9. Delegated Powers.

The Committee has no delegated powers and is an advisory committee to Council only. Recommendations of Committee meetings are to be presented to Council by Shire officers for noting or consideration as soon as practicable after unconfirmed minutes of Committee meetings are available.

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1 Declaration of Opening

The Presiding Member declared the meeting open at [time].

2 Attendance

2.1 Present

Councillors

J Russell	Shire President
W Astbury	Deputy Shire President
J Mearns	Councillor
T Miller	Councillor
F Allan	Councillor - Chair
L Corke	Councillor

Employees

K Bartley	Chief Executive Officer
E Clement	Deputy Chief Executive Officer

Leave of Absence

P Thompson	Councillor
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3 Public Question Time

3.1 Responses to Previous Public Questions Taken On Notice

3.2 Public Question Time

4 Apologies and Leave of Absence

4.1 Apologies

4.2 Previously Approved Leave of Absence

4.3 Requests for Leave of Absence

5 Petitions, Memorials and Deputations

5.1 Petitions

5.2 Memorials

5.3 Deputations

6 Declarations of Councillors and Officers Interest

A member or officer who has an impartiality, proximity or financial interest in any matter to be discussed at this meeting must disclose the nature of the interest either in a written notice given to the Chief Executive Officer prior to the meeting or at the meeting immediately before the matter is discussed.

A member who makes a disclosure in respect to an interest must not preside at the part of the meeting which deals with the matter, or participate in, or be present during, any discussion or decision-making process relative to the matter, unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

The following declarations of interest have been disclosed –

7 Confirmation of Minutes of Previous Meetings

7.1 Minutes of the Governance, Audit and Community Services Meeting held on 21 March 2024

Officer Recommendation

That Council –

Confirm the minutes of the Audit and Governance Committee Meeting held on Wednesday 21 March 2024, as attached, as a true and accurate record.

8 Status Report

Item	Subject	Progress	Status	Action

Where a resolution is formal, procedural or lost it has not been recorded (e.g. confirmation of minutes, meeting behind closed doors, lapsed, etc.

Key

○ = in progress ✓ = completed ✕ =superseded

9 Motions of Which Notice Has Been Given

10 Receipt of Committee Minutes or Reports and Consideration of Recommendations

11 Notices of Motions for the Following Meeting

12 Reports and Information

12.1 Interim Audit Management Letter

Submission To	Audit and Governance Committee Meeting
Location / Address	-
Name of Applicant	-
File Reference	FM.AUD.1200
Author	E Clement - Deputy Chief Executive Officer
Interest Disclosures	The author has no financial, proximity or impartiality interests in this item.
Report Written Date	12 August 2024
Attachments	12.1.1 - Interim Management Letter 2024

Summary

The 2023/2024 Draft Interim Audit Management Letter with Management's response for discussion and to be received by the Audit and Governance Committee.

Background

Accounting firm AMD Chartered Accountants, on behalf of Council's Auditors – the Office of The Auditor General, finalised the interim audit of the 2023/2024 financial year in June 2024.

Comments

As part of the audit process the auditors have issued an Interim Audit Management Letter on their findings from the interim audit, the auditor's also requested management to respond on each finding. The findings are detailed below.

The responses are contained in **Attachment 12.1.1** for the Committee's information, these responses have already been sent back to AMD Chartered Accountants. The Interim Audit Management Letter and management responses are attached for the Committee and Council to receive.

Shire officers have responded to the questions in the 2024 Interim Audit Results.

1. Fuel Card Policy
2. Month end Checklists
3. Daily Banking

Statutory Environment

Local Government Act 1995 Section 7.12(A)

Local Government (Audit) Regulations 1996 Regulation 16

Local Government (Financial Management) Regulations 1996

Policy Implications

There are no policy implications related to this item.

Financial Implications

The only financial implication to this item is the Auditor's fee, which forms part of the annual budget and is budgeted for each financial year.

Strategic Implications

Theme - Governance

Objective: 10 Our organisation is well positioned and had capacity for the future

Strategy: 10.1 Attract, train, develop and retain a skilled and effective workforce

Voting Requirement

Simple Majority

Officer Recommendation

That the Audit and Government Committee recommends Council receive the 2023/2024 Interim Audit Management Letter and Management responses to the findings as contained in **Attachment 12.1.1**.

12.2 Fraud & Corruption Plan & Policy

Submission To	Audit and Governance Committee Meeting
Location / Address	-
Name of Applicant	-
File Reference	CM.POL.403, CM.PCD.2
Author	E. Clement - Deputy Chief Executive Officer
Interest Disclosures	The author has no financial, proximity or impartiality interests in this item.
Report Written Date	12 August 2024
Attachments	12.2.1 - Fraud & Corruption Plan 12.2.2 – New Fraud & Corruption Prevention Policy

Summary

This item seeks Council to consider the adoption of a Fraud and Corruption Prevention Policy and Plan.

Background

In 2019, the WA Office of Auditor General (OAG) released Report 5:2019-20 Fraud Prevention in Local Government. The OAG Report was based on feedback drawn from a questionnaire sent to all local governments. The Report was investigating policies, plans, processes and procedures, and was not investigating specific incidents. The Shire of Wickepin does not have a formal Fraud Prevention Policy and Plan.

Comment

The Office of Auditor General recommended that a Fraud and Corruption Prevention Control Plan be developed and adopted, and then reviewed at least every two years. A Fraud and Corruption Prevention Policy and Plan is not specifically required by legislation, however the purpose of both the Policy and Plan closely aligns with the Chief Executive Officer's (CEO) responsibilities in accordance with:

- *Local Government (Financial Management) Regulations 1996, Regulation 5* – CEO's duties as to financial management
- *Local Government (Audit) Regulations 1996, Regulation 17* – CEO to review certain systems and procedures

The Plan provides a structure for the implementation of activities designed to implement fraud and corruption prevention and control activities, covering the four crucial areas outlined in the OAG Report and Australian Standards.

- Planning
- Prevention
- Detection and
- Response.

The Plan is not intended to limit the extensive range of actions that may be taken. Other actions or initiatives may be identified at times and then implemented as deemed appropriate by Council or CEO. This is in accordance with a wide range of legislation that may have application in specific circumstances that includes, but is not limited to:

- *Corruption, Crime and Misconduct Act 2003*
- *Criminal Code*
- *Local Government Act 1995 and Regulations*
- *Public Sector Management Act 1994*

The Shire of Wickepin Fraud & Corruption Plan and Fraud & Corruption Prevention Policy can be found in **Attachments 12.2.1 & 12.2.2** respectively. This plan and policy along with staff understanding is to assist the Shire in prevention or reducing the Shire's risk, seeking controls in place to assist in the reduced likelihood for fraud and corruption to occur.

Consultation

The Policy and Plan has been discussed with the Chief Executive Officer and the Deputy Chief Executive Officer.

Statutory Environment

This item has the following areas that are aligned with the current legislation that assists on these matters. These are listed below:

Local Government Act 1995

Corruption, Crime and Misconduct Act 2003

Public Interest Disclosures Act 2003

Local Government (Model Code of Conduct) Regulations 2021

Shire of Wickepin's Codes of Conduct

Furthermore, Regulation 5 – CEO's duties as to financial management - *Local Government (Financial Management) Regulations 1996*, states,

- 1) *Efficient systems and procedures are to be established by the CEO of a local government* –
 - (a) *for the proper collection of all money owing to the local government; and*
 - (b) *for the safe custody and security of all money collected or held by the local government; and*
 - (c) *for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and*
 - (d) *to ensure proper accounting for municipal or trust –*
 - (i) *revenue received or receivable; and*
 - (ii) *expenses paid or payable; and*
 - (iii) *assets and liabilities; and*
 - (e) *to ensure proper authorisation for the incurring of liabilities and the making of payments; and*
 - (f) *for the maintenance of payroll, stock control and costing records; and*
 - (g) *to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.*
- (2) *The CEO is to –*
 - (a) *ensure that the resources of the local government are effectively and efficiently managed; and*

- (b) *assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and*
- (c) *undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.*

Regulation 17 (1) – CEO to review certain systems and procedures - *Local Government (Audit) Regulations 1996*

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –*
 - (a) *risk management; and*
 - (b) *internal control; and*
 - (c) *legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 3 calendar years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

Policy Implications

The following Council Policies are associated with this item.

Policy 2.1.6 – Code of Conduct for council members, committee members and candidates

Policy 3.1.6 – Purchasing

Policy Employees Code of Conduct

Policy & Procedures for Employees 1.19 - Disciplinary action

Financial Implications

There is no financial implication to this item.

Strategic Implications

Theme - Governance

Objective: 10 Our organisation is well positioned and had capacity for the future

Strategy: 10.1 Attract, train, develop and retain a skilled and effective workforce

Voting Requirements

Simple Majority

Officer's Recommendation

That the Audit and Governance Committee recommends to Council, with respect to fraud and corruption prevention;

1. That Council adopts the Fraud and Corruption Prevention Policy as contained in **Attachment 12.2.2**; and
2. That Council notes the Fraud and Corruption Prevention Plan as contained in **Attachment 12.2.1**.

12.3 Information & Communication Technology (ICT) Strategic Plan 2024-2029

Submission To	Audit and Governance Committee Meeting
Location / Address	-
Name of Applicant	-
File Reference	CM.POL.403, CM.PCD.2
Author	E Clement - Deputy Chief Executive Officer
Interest Disclosures	The author has no financial, proximity or impartiality interests in this item.
Report Written Date	12 August 2024
Attachments	12.3.1 - Information & Communication Technology (ICT) Strategic Plan 2024-2029

Summary

The purpose of this report is to present to Council the Shire of Wickepin's proposed Information and Community Technology (ICT) Strategic Plan 2024-2029.

Background

It has been recognised as essential planning tool to have an ICT Strategic Plan and Framework in place to guide the Shire's ICT decision making in this ever evolving environment and was a key outcome of the internal ICT audit that was carried out.

Comment

The Shire's ICT outlines key projects and actions for each five year cycle of the ICT Strategy. Recognising the long-term of the current software and the needs for the future of outputs that will be required. The intent of the strategy is to guide the Shire's future investment in Information and Communications Technology to provide a stable, robust and secure ICT platform that will adequately support the operational requirements of the Shire into the future.

Ultimately, acquisition and implementation of a new EPR system will be a very significant project for the Shire, in terms of financial and operational capacity, which will need be to incorporated into the LTFP and a project management plan that Council and officers will need to support.

The Shire will need to further investigate the best way forward in relation to the system that financially meets the needs for the Shire, that the technical expertise can be provided for staff, the process and data perspectives taking into consideration the planning and project delivery over a period of time.

It is expected that the ICT Strategic Plan 2024-2029 will guide the Shires decision making over the coming five years. It will be reviewed as required to ensure it remains relevant with best practice. It has a number of recommendations that will be tracked with the progress reported to the Audit and Risk Management Committee.

The ICT Strategy 2024-2029 is contained in **Attachment 12.3.1**.

Consultation

The plan has been discussed and reviewed with Executive Management Team, External ICT providers and with regards to recent changes in reporting on the current status of the Shire's ICT through annual reporting requirements.

Statutory Environment

The *Local Government Act 1995*, section 5.41, specifies the functions of the CEO.

5.41. Functions of CEO

The CEO's functions are to —

- (a) advise the council in relation to the functions of a local government under this Act and other written laws; and*
- (b) ensure that advice and information is available to the council so that informed decisions can be made; and*
- (c) cause council decisions to be implemented; and*
- (d) manage the day to day operations of the local government; and*
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions; and*
- (f) speak on behalf of the local government if the mayor or president agrees; and*
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and*
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.*

Policy Implications

There is no current ICT policy associated with this item.

Financial Implications

Council will need to discuss and make an decision once officers have the details for an appropriate plan and long term financial investment for the ICT strategic direction that the shire will need to considered. Associated costs and plan will be presented to Council for consideration.

Strategic Implications

Theme - Governance

Objective: 10 Our organisation is well positioned and had capacity for the future
Strategy: 10.1 Attract, train, develop and retain a skilled and effective workforce

Voting Requirements

Simple Majority

Officer's Recommendation

That the Audit & Governance Committee recommends to Council to:

1. Endorses the ICT Strategy 2024-2029 as contained in **Attachment 12.3.1**, and
2. Request the Chief Executive Officer to report to the Committee on the progress towards the recommended actions from the ICT Strategic Plan 2024-2029.

13 Confidential Reports and Information

14 Urgent Business

15 Closure



Attachments

Ordinary Council Meeting
Wednesday 21 August 2024

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Attachment 7.1.1	Minutes Governance & Audit Meeting March 2024
Attachment 12.1.1	Interim Management Letter 2024
Attachment 12.2.1	Fraud & Corruption Plan
Attachment 12.2.2	New Fraud & Corruption Prevention Policy
Attachment 12.3.1	Information & Communication Technology (ICT) Strategic Plan 2024/2029



Unconfirmed Minutes

Audit and Governance Committee
Wednesday, 20 March 2024

Date	Wednesday 20 March 2024
Time	12:30pm
Location	Shire of Wickepin Council Chambers 77 Wogolin Road, Wickepin WA 6370
Distribution Date	Friday 16 March 2024



Notice of Meeting

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Tim Clynych
Acting Chief Executive Officer
Friday 15 March 2024

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Terms of Reference

1. Name

Audit and Governance Committee

2. Members

Cr Julie Russell

Cr Fran Allan

Cr Wes Astbury

Cr John Mearns

Cr Tyron Miller

Cr Lindsay Corke

Cr Peter Thompson

3. Objectives

The following objectives are to be considered by the Committee:

- To exercise responsibility for the annual external audit and liaise with the local government's auditors so that Council can be satisfied with the performance of the local government in managing its financial affairs.
- To assist Council in discharging its legislative responsibilities of controlling the local government's affairs and overseeing the allocation of the local government's finances and resources.
- To provide an independent oversight of the financial systems of the Shire of Wickepin on behalf of the Council. As such, the Committee will operate to assist Council to fulfil its corporate governance, stewardship, leadership and control responsibilities in relation to the Shire of Wickepin's financial reporting and audit responsibilities.
- To support Council in its endeavours to provide effective corporate governance and fulfil its responsibilities.
- To facilitate improvements to internal/external financial reporting, management of risk, development/maintenance of internal controls and compliance with legislation.

4. Function of the Committee

To provide guidance and assistance to the Shire of Wickepin;

- As to the carrying out of its functions in relation to audits;
- As to the development of a process to be used to select and appoint a person to be the auditor;
- As to its functions under Part 6 of the Act that relate to financial management; and
- As to the carrying out of its functions relating to other audits and other matters related to financial management.

5. Role and Scope of the Committee

1. Audit –

- a) Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits.
- b) Develop and recommend to Council an appropriate process for the selection and appointment of a person as the local government's auditor.
- c) Develop and recommend to Council – - a list of those matters to be audited; and - the scope of the audit to be undertaken.
- d) Recommend to Council the person or persons to be appointed as auditor.
- e) Develop and recommend to Council a written agreement for the appointment of the auditor, which is to include –
 - the objectives of the audit;
 - the scope of the audit;
 - a plan of the audit;
 - details of the remuneration and expenses to be paid to the auditor; and
 - method/s to be used by the local government to communicate with, and supply information to, the auditor.
- f) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions.
- g) Liaise with the CEO to ensure that the local government does everything in its power to –
 - assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995; and
 - ensure that audits are conducted successfully and expeditiously.
- h) Examine the reports of the auditor after receiving a report from the CEO on the matters and –
 - determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters.
- i) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.
- j) Review the scope of the audit plan and program and its effectiveness.
- k) Review the local government's draft annual financial report, focusing on:
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates; - significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements; - significant variances from prior years.

6. Appointment of Committee Members

A chairperson is appointed at the first Committee Meeting at the beginning of each year by the committee members.

8. Meeting Frequency

The Committee shall meet 3 times per annum – February, June and December – actual dates to be determined by the Presiding Member in consultation with Committee Members and applicable Shire officers.

9. Delegated Powers.

The Committee has no delegated powers and is an advisory committee to Council only. Recommendations of Committee meetings are to be presented to Council by Shire officers for noting or consideration as soon as practicable after unconfirmed minutes of Committee meetings are available.

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1 Declaration of Opening

The Presiding Member declared the meeting open at 12.40pm.

2 Attendance

2.1 Present

Councillors

J Russell	Shire President
J Mearns	Councillor
T Miller	Councillor
F Allan	Councillor - Chair
P Thompson	Councillor
L Corke	Councillor

Employees

K Bartley	Chief Executive Officer
T Clynch	Support Person
E Clement	Deputy Chief Executive Officer

3 Public Question Time

3.1 Responses to Previous Public Questions Taken On Notice

Nil

3.2 Public Question Time

Nil

4 Apologies and Leave of Absence

4.1 Apologies

W Astbury	Deputy Shire President
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4.2 Previously Approved Leave of Absence

4.3 Requests for Leave of Absence

Nil

5 Petitions, Memorials and Deputations

5.1 Petitions

Nil

5.2 Memorials

Nil

5.3 Deputations

Nil

6 Declarations of Councillors and Officers Interest

A member or officer who has an impartiality, proximity or financial interest in any matter to be discussed at this meeting must disclose the nature of the interest either in a written notice given to the Chief Executive Officer prior to the meeting or at the meeting immediately before the matter is discussed.

A member who makes a disclosure in respect to an interest must not preside at the part of the meeting which deals with the matter, or participate in, or be present during, any discussion or decision-making process relative to the matter, unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

The following declarations of interest have been disclosed –

Nil declarations of interest declared.

7 Confirmation of Minutes of Previous Meetings

7.1 Minutes of the Governance, Audit and Community Services Meeting held on 13 December 2023

Officer Recommendation

That Council –

Confirm the minutes of the Audit and Governance Committee Meeting held on Wednesday 13 December 2023, as attached, as a true and accurate record.

Committee Decision

Resolution AGC-210324-01
Moved Cr J Russell
Seconded Cr P Thompson

That the Audit and Governance Committee recommends Council,

Confirm the minutes of the Audit and Governance Committee Meeting held on Wednesday 13 December 2023, as attached, as a true and accurate record.

Carried 6/0
For Cr J Russell, Cr F Allan, Cr L Corke, Cr J Mearns, Cr P Thompson Cr T Miller
Against Nil

8 Status Report

Item	Subject	Progress	Status	Action
6.1	Annual Report	That the Audit and Governance Committee accept the Annual Financial Report and Audit Report Schedules Annual General Meeting of Electors 7 February 2024	✓	Completed

Where a resolution is formal, procedural or lost it has not been recorded (e.g. confirmation of minutes, meeting behind closed doors, lapsed, etc.

Key

○ = in progress ✓ = completed ✕ =superseded

9 Motions of Which Notice Has Been Given

Nil

10 Receipt of Committee Minutes or Reports and Consideration of Recommendations

Nil

11 Notices of Motions for the Following Meeting

Nil

12 Reports and Information

12.1 Annual Compliance Audit Return 2023

Submission To	Audit and Governance Committee Meeting
Location / Address	-
Name of Applicant	-
File Reference	FM.AUD.1200
Author	T Clynch – Acting Chief Executive Officer
Interest Disclosures	-
Report Written Date	28 February 2024
Attachments	Compliance Audit Return 2023

Summary

For each calendar year, Council is required to undertake a Compliance Audit Return to ascertain the Shire's level of adherence to legislatively required functions.

The responses to the 2023 Compliance Audit Return are firstly required to be presented to the Audit & Governance Committee for review before subsequently being submitted to Council.

Council is requested to adopt the 2023 Compliance Audit Return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2024.

Background

Pursuant to legislation, local governments are required to carry out a compliance audit for each calendar year and to submit the audit findings to the Department of Local Government, Sport and Cultural Industries.

The compliance audit covers a range of matters requiring actions to be completed by local governments in performing their functions to maintain legislative compliance and focuses on areas considered to be high risk.

Each year the Compliance Audit Return covers various categories and for the 2023 Return, the areas covered are:

- Commercial Enterprises by Local Governments
- Delegation of Power/Duty
- Disclosures of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Other
- Tenders for Providing Goods and Services

Comments

Shire officers have responded to the questions in the 2023 Compliance Audit Return.

Of the ninety-four (94) questions included in the 2023 Compliance Audit Return, the Shire is considered as not having met compliance on six (6) occasions.

The areas of non-compliance, and a brief summary of each, are below –

Delegation of Power/Duty – Question 13

Did all persons exercising a delegated power or duty under the *Local Government Act 1995*, keep on all occasions, a written record in accordance with *Local Government (Administration) Regulations 1996* regulation 19?

Officer Response – A written record listing the monthly exercise of delegations was maintained up until December 2022 and was also reported to each ordinary council meeting. This appears to have been discontinued in January 2023 and no alternative record keeping process was established. A new process will be implemented.

Elections – Question 1

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gift forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulation 30G(1) and regulation 30G(2) of the *Local Government (Elections) Regulations 1997*?

Officer Response - Up until January 2024 an electoral gifts register didn't exist - probably because no electoral gifts have ever been reported. This was rectified in January 2024 when a register was created and can be found at F:\Council Documents\Council Elections\Electoral Gift Register

Elections – Question 3

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the *Local Government (Elections) Regulations 1997*?

Officer Response - Refer comments to Question 1 of this section. No electoral gift register existed prior to January 2024. Even though no gifts were declared by candidates it is a requirement to have an electoral gift register on the website. The register can now be viewed at https://www.wickepin.wa.gov.au/Profiles/wickepin/Assets/ClientData/Register_of_Electoral_Gifts.pdf

Integrated Planning and Reporting – Question 3

Does the corporate business plan comply with the requirements of Local government (Administration) Regulations 1996 19DA(2) & (3)?

Officer Response - Whilst the current CBP does address the matters specified in Regs 19DA(2) & (3) the CBP hasn't been reviewed since its adoption in 2020 therefore its 4-year projections are out of date.

Other – Question 4

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with attendance of council members and the CEO at events?

Officer Response - Whilst Council has policies addressing attendance by councillors at conferences, seminars, training and induction courses (Policy 2.1.1) and attendance by councillors and employees at social functions hosted by the Shire of Wickepin (Policy 2.1.12), it doesn't have a policy prepared in accordance with s.5.90A of the Local Government Act dealing with attendance by councillors and the CEO at events. A draft policy will be presented to the March 2024 council meeting.

Tenders for Providing Goods and Services – Question 7

Did the information contained in the local government's tender register comply with the requirements of the Local Government (Functions and general) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Officer Response - A hard copy tender register exists but doesn't record all the prescribed information, specifically particulars of and a copy of the notice calling tenders and the names of each tenderer whose tender has been opened. The electronic tender register on the Shire website also doesn't contain the above information nor does it list the name of the successful tenderer.

The 2023 Compliance Audit Return is being presented to the Audit & Governance Committee meeting to be held prior to the ordinary council meeting on 20 March 2024. The officer recommendation below is the same as provided in the report to the Audit & Governance Committee. In the event of the committee making an alternative recommendation this will be submitted to council in lieu of the officer recommendation below.

Statutory Environment

Local Government (Audit) Regulations 1996

14. Compliance audits by local governments

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

15. Certified copy of compliance audit return and other documents to be given to Departmental CEO

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirement

Simple Majority

Officer Recommendation

That Council adopt the Compliance Audit Return for the 2023 calendar year as shown in the attachment prior to it being submitted to the Department of Local Government, Sport and Cultural Industries.

Committee Decision

Resolution AGC-210324-02
Moved Cr L Corke
Seconded Cr T Miller

That the Audit and Governance Committee recommends Council,

Adopt the Compliance Audit Return for the 2023 calendar year as shown in the attachment prior to it being submitted to the Department of Local Government, Sport and Cultural Industries.

Carried 6/0
For Cr J Russell, Cr F Allan, Cr L Corke, Cr J Mearns, Cr P Thompson Cr T Miller
Against Nil

13 Confidential Reports and Information

Nil

14 Urgent Business

Nil

15 Closure

Cr Allan - Presiding Member declared the meeting closed at 12.53pm.

These Minutes were confirmed by Council as a true and accurate record of proceedings at the Governance & Audit Committee Meeting held on _____	
Presiding Member, Cr F Allan	_____
Date	_____

NAME OF ENTITY: SHIRE OF WICKEPIN

PERIOD OF AUDIT: YEAR ENDED 2024

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
	Yes/No – Financial/Control/K PI				
1. Fuel card policy	No		✓		
2. Month-end checklists	No		✓		
3. Daily banking	No		✓		✓

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We consider these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

NAME OF ENTITY: SHIRE OF WICKEPIN

PERIOD OF AUDIT: YEAR ENDED 2024

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Fuel card policy

Finding

- (I) We observed that management does not have a documented policy and procedure in respect to fuel cards.
- (II) Our testing identified multiple fuel purchases on fuel cards without supporting receipts.

Rating: Moderate

Implication:

- (I) and (II) Increased risk of fraud and misuse of fuel card.

Recommendation:

- (I) We recommend a fuel card policy and procedure be documented, approved, and communicated to staff.
- (II) Supporting receipts for purchases made on fuel card to be retained.

Management comment

Transaction Card Policy adopted by Council June 2024.

Responsible person: DCEO

Completion date: 29/07/2024

NAME OF ENTITY: SHIRE OF WICKEPIN

PERIOD OF AUDIT: YEAR ENDED 2024

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Month-end checklists

Finding

Our testing identified that Shire has month-end checklists for Finance Officer and Deputy Chief Executive Officer month-end processes in place, however, these have not been completed since December 2023, and therefore completion of the respective tasks has not been evidenced as subject to independent review.

Rating: Moderate

Implication:

Increased risk of fraud or error due to lack of independent review of end of month reconciliation and controls.

Recommendation:

The end of month checklists are a key control and should be signed off by both the preparer and reviewer after end of month process are completed.

Management comment

EOM tasks are reviewed and signed independently. Checklist is for Officer use. In future these will signed.

Responsible person: DCEO
Completion date: 29/07/2024

NAME OF ENTITY: SHIRE OF WICKEPIN
PERIOD OF AUDIT: YEAR ENDED 2024
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. Daily banking

Finding

Out of a sample of 20 daily banking summaries, we noted 13 instances where funds were deposited into the bank greater than seven days after receipt. The delay in banking ranged from 8 days to 26 days.

Rating: Moderate (2023: Minor)

Implication

Lack of timeliness of banking increases the risks of cash being misappropriated.

Recommendation

We recommend a cash and cheques threshold be set whereby the Shire bank funds after exceeding the predetermined thresholds.

Management comment

Due to the current banking services that are being provided and the travel requirements to go the bank, regular banking is not always possible. The bank has irregular hours and do not always advertise when they are closed. Cash is not a large component of the deposits. Every endeavour is made to do regular banking based on Bank hours, staff requirements.

Responsible person: DCEO
Completion date: 29/07/2024



Fraud and Corruption Prevention Plan

(Adopted by Council - date)

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Executive Summary

The Shire of Wickepin (Shire) is committed to the prevention, deterrence, monitoring and investigation of all forms of fraud and corruption. Fraud and corruption is damaging to the organisation through financial loss, loss of public confidence (either perceived or real), reputational damage and adverse publicity.

Council is the custodian of significant public funds and assets therefore it is important that the community has assurance that these are adequately protected from fraud and corruption.

Fraud and corruption prevention forms part of the Shire's risk management framework. It is a risk that the Shire actively seeks to identify and limit its exposure to, by reducing the potential opportunity (risk likelihood) for fraud and corruption to occur.

This plan is to clearly document the organisation's approach to prevention of fraud and corruption at both strategic and operational levels and is to be read in conjunction with the with the Shire's Risk Management Framework (Strategy) and relevant legislation.

The Shire is committed to ensuring it promotes a high standard of integrity and accountability by demonstrating professional behaviour consistent with our role and values and operating in an environment of openness, probity and accountability in all aspects of its operations.



Adapted from Office of Auditor General for Western Australia, Report 5: 2019-20, *Fraud Prevention in Local Government*

Section 1 - BACKGROUND

1.1 Purpose

Elected Members and the Shire administration are committed to policies and practices that prevent, deter and detect fraudulent and corrupt behaviour in the performance of Shire activities.

The Western Australian Auditor-General has recommended all Councils adopt specific fraud control policies that address the risk of fraud and corrupt conduct.

The Executive Management Team monitors, reports and guides the implementation of the policy and this Plan.

The Executive Management Team provides reports on its activity to Council's Audit and Governance Committee.

1.2 Communication

This Plans contents are communicated to the organisation through staff meetings and consistent review through work practices, guidelines and processes.

1.3 Zero Tolerance To Fraud And Corruption

The Shire has zero tolerance for corrupt conduct or fraudulent activities. The Shire is committed to preventing, deterring and detecting fraudulent and corrupt behaviours in the performance of Shire activities. Employees must not engage in practices that may constitute fraud or corruption.

The Shire has developed a structured framework and approach to the implementation and review of fraud and corruption prevention, detection, monitoring and reporting.

The Shire has a zero tolerance to fraud and corruption. Suspected fraud and corruption will be dealt with in accordance to the Shire's policies, processes and the *Corruption, Crime and Misconduct Act 2003*.

All workers share in the collective responsibility to assess the risk of fraud and corruption in the activities undertaken by the Shire, behave ethically and promote the culture of integrity in the workplace.

The desired outcome of this commitment is the elimination of fraud and corruption throughout Shire operations both internally and externally. The Shire may prosecute people identified as committing fraud or undertaking corrupt behaviour. Employees may also face

disciplinary action under the Shire's Code/s of Conduct, and restitution of money or property lost through fraudulent activity will be pursued through legislative means.

This plan has been developed based on the four components;



Fraudulent and corrupt activities may also be required to be referred to external agencies or may be referred at the discretion of the Council or CEO. These agencies include but are not limited to –

- WA Police
- Crime and Corruption Commission
- Public Sector Commission
- Local Government Standards Panel

1.4 Definitions

Fraud is defined by Australian Standard AS8001-2008 as –

“Dishonest activity causing actual or potential financial loss to any person or entity including theft of monies or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity.”

Fraud includes any practice that involves deceit or other dishonest means by which a benefit is obtained by:

- Workers (known as ‘internal’ or ‘workplace’ fraud).
- Persons external to the Shire, either with or without assistance from workers (known as ‘external’ or ‘customer’ fraud).

Fraud can take many forms including (but not limited to):

- Theft or obtaining property, financial advantage or any benefit by deception;
- Providing false or misleading information, or failing to provide information where there is an obligation to do so;
- Causing a loss, or avoiding or creating a liability by deception;
- Making, using or avoiding or creating a liability by deception;

- Unlawful use of computers, vehicles, telephones and other property or services; or
- Manipulating expenses or salaries.

Corruption is defined by Australian Standard AS8001-2008 as –

“Dishonest activity in which an employee or contractor of the entity acts contrary to the interests of the entity and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or organisation. The concept of ‘corruption’ can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity.”

Corrupt conduct tends to show a deliberate intent for an improper purpose and motivation and may involve misconduct such as: the deliberate failure to perform the functions of office properly; the exercise of a power or duty for an improper purpose; or dishonesty.

Corruption is any conduct that is improper, immoral or fraudulent and may include (but not limited to):

- serious conflict of interest;
- dishonesty using influence;
- blackmail;
- bribery, including bribery in relation to an election;
- failure to disclose gifts or hospitality;
- acceptance of a bribe;
- unauthorised release of confidential, private information or intellectual property;
- fraud or stealing;
- forgery; or
- falsification of records.

(Misconduct)

Serious misconduct as defined by the *Corruption, Crime and Misconduct Act 2003* is when a public officer:

- acts corruptly or corruptly fails to act in the course of their duties; or
- corruptly takes advantage of their position for the benefit or detriment of any person; or
- commits an offence which carries a penalty of two or more year’s imprisonment.

Minor misconduct as defined by section 4(d) of the *Corruption, Crime and Misconduct Act 2003* occurs if a public officer engages in conduct that:

- adversely affects, or could adversely affect, directly or indirectly, the honest or impartial performance of the functions of a public authority or public officer, whether or not the public officer was acting on their public officer capacity at the time of engaging in the conduct; or

- constitutes or involves the performance of his or her functions in a manner that is not honest or impartial; or
- constitutes or involves a breach of trust placed in the public officer by reason of his or her office or employment as a public officer; or
- involves the misuse of information or material that the public officer has acquired in connection with his or her functions as the public officer, whether the misuse is for the benefit of the public officer or the benefit or detriment of another person.

and constitutes, or could constitute;

- a disciplinary offence providing reasonable grounds for termination of a person's office or employment as a public service officer under the *Public Sector Management Act 1994* (whether or not the public officer to whom the allegation relates is a public service officer or is a person whose office or employment could be terminated on the grounds of such conduct).

Section 2 - PLANNING

2.1 Council Objective

The objective of this Plan is to outline the Shire's approach to fraud and corruption prevention, deterrence and detention. Council is committed to meeting its legislative obligations under the *Local Government Act 1995* including: ensuring that resources are maintained in a responsible and accountable manner.

Council's commitment to fraud control will be met by ensuring an environment in which fraudulent or corrupt conduct is discouraged, and conflicts of interest are avoided.

The Shire's values and culture, governance and risk management framework and controls, work together to prevent, detect and respond to potential or actual fraudulent or corrupt conduct. This plan details the Shire's approach to fraud and corruption prevention, detection and response.

Council is committed to the values of –

- Professionalism
- Respect
- Integrity
- Dedication
- Trust

2.2 Roles and Responsibilities

Audit and Governance Committee

The Act requires that all local governments establish an audit committee. An Audit Committee plays a key role in assisting the local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

In relation to fraud control, the Audit and Governance Committee's responsibilities include:

- reviewing risk management frameworks and associated procedures for the effective identification and management of fraud risks;
- overseeing development and implementation of the Plan, and to provide assurance that the Shire has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information; and
- and providing leadership in preventing fraud and corruption.

Chief Executive Officer

The Chief Executive Officer (CEO) has overall accountability for the effective and economical use of the Shire's resources and for determining appropriate controls in managing fraud and corruption risks.

This accountability is appropriately delegated to the relevant officers as detailed in the Shire's Delegation Register.

Under the *Corruption, Crime and Misconduct Act 2003*, the CEO is required to notify the Public Sector Commission (PSC) of suspected minor fraud or corruption, or the Corruption and Crime Commission (CCC) if serious fraud or corruption is suspected.

This Plan will be reviewed biannually by the CEO with the oversight of the Executive Management Team. In reviewing the Plan the CEO shall give regard to the following:

- significant changes in business conditions;
- strategies arising out of recently detected fraud or corruption control incidents;
- results of fraud and corruption risk assessment completed;
- changes in fraud and corruption control practices locally and internally;
- resourcing requirements; and
- any identified changing nature of fraud and corruption within the sector.

Executive Management Team (EMT) (CEO, DCEO, MWS)

Are responsible for the effective implementation of this Plan within their area and teams, in particular they must be:

- providing leadership, guidance, training and support to employees in preventing fraud and corruption and modelling ethical behaviour;
- setting/enforcing disciplinary standards;
- identifying high fraud and corruption risk areas;
- identifying specific sources of fraud or corruption risk;
- participating in fraud and corruption risk assessment reviews;
- implementing remedial action to address issues identified by the fraud and corruption risk assessment reviews;
- assessing the cost/benefit of introducing anti-fraud and corruption procedures;
- developing/modifying practices to reduce fraud and corruption risk;
- monitoring the continued operation of controls to prevent fraud and corruption;
- receiving reports of suspected fraud or corruption from employees and taking the appropriate steps to address concerns reported;
- reporting suspected fraud and corruption promptly and maintaining confidentiality; and
- ensuring the protection of complainants who report fraudulent and corrupt activities.

Workers

Have the responsibility to contribute to the prevention of fraud and corruption by acting ethically; complying with controls, policies and processes, and reporting suspected incidences of fraudulent or corrupt behaviour.

To be able to actively and positively contribute to fraud and corruption prevention all workers should:

- embrace an ethical work-place culture;
- recognise the value and importance of personally contributing to fraud and corruption prevention;
- develop an understanding of good work practices, systems and controls; and
- report suspected incidences of fraudulent or corrupt conduct in accordance with policies and procedures.

The Shire will provide support and protection to any worker who reports incidences of fraud and corruption.

Public Interest Disclosure (PID) Officers

Will investigate information disclosed, or cause that information to be investigated, and taken action following the completion of the investigation in accordance with the relevant provisions of the *Public Interest Disclosure Act 2003* (PID Act).

Note: The PID Act facilitates the disclosure of public interest information, and provides protection for those making such disclosures and those who are the subject of disclosures. The PID Act provides a system for the matters disclosed to be investigated and for the appropriate action to be taken.

2.3 Fraud Control Responsibilities And Resources

The responsibility for implementation of this Plan is with the Chief Executive Officer. The CEO will report yearly to the Executive Management Team. On the progress of delivery on the outcome from this Plan.

The Shire of Wickepin is committed to allocating required resources across the organisation to ensure appropriate controls in regard to fraud and corruption. Resources will be made available to –

- Implement the Plan
- Undertake fraud and corruption risk assessments
- Deliver organisational training and awareness
- Review incidents reports
- Undertake investigations

2.4 External Assistance

Where required, external assistance will be engaged to support the delivery of any aspect of this plan.

Section 3 - PREVENTION

This stage of the Plan outlines the systems, frameworks and processes the Shire has in place to support the prevention of fraud and corruption. The Shire demonstrates these by:

- endorsing a workplace Code of Conduct which reinforces a commitment to promoting a high standard of integrity and accountability by demonstrating professional behaviours that are consistent with the Shire's roles and values.
- a commitment from Senior management to be role models and demonstrate ethical and accountable behaviour by their actions.
- ensuring all employees participate in and complete the mandatory induction process.
- establishing effective reporting mechanisms and protection for employees making disclosures about fraud and corruption activities. The Shire has published Public Interest Disclosure (PID) guidelines to document this process.
- promoting, practising and adhering to risk management policies and procedures, ensuring risk assessments are conducted and treatment plans developed to address identified risks as required.

3.1 Policies and Processes

The Shire has a range of policies and processes in place that govern and support its day-to-day operations and decision making.

Fraud and corruption prevention and detection controls are embedded in various policies and processes including (but not limited to):

- Fraud and Corruption Policy
- Transaction Card Policy and Credit Card Practices
- Code of Conduct – Employees and Elected Members
- Social Media
- Leave Management practices
- Councillor ICT Policy
- Use of Council Administration Facilities
- Councillor's resources Policy
- Purchasing Policy
- Managing issues and grievances policies and procedures (HR)
- Workplace behaviour policies and procedures (HR)
- Recruitment management practices (HR)
- Risk Management practices

The Shire's policies and documents are available within the the Shire's Policy Manual and internal Employees Induction Handbook.

Legislation includes (but not limited to):

- *Corruption, Crime and Misconduct Act 2003*
- *Fair Work Act 2009*
- *Local Government Act 1995*
- *Public Interest Disclosure Act 2003*
- *State Records Act 2000*

3.2 Internal Control Systems

The Shire has an existing culture of continuous improvement. The implementation of effective systems of internal control is an integral part of this program, particularly for activities assessed as having a high predisposition to the risk of fraud and corruption.

Well planned and documented internal controls will be a major defence for avoiding fraud and corruption. When undertaking projects or reviewing existing practices into the future consideration will be given to appropriate fraud and corruption controls in the development of outcomes.

Internal controls will be –

- Appropriately documented
- Accessible
- Reviewed and amended regularly
- Communicated effectively to all relevant employees
- Subjected to review of adherence.

All business processes, especially those identified as having a high risk of fraud and corruption, are subject to rigorous system of internal controls that are documented, reviewed and updated regularly, and understood by the relevant workers.

Strong internal controls are important in protecting against fraud and corruption. In many cases where fraud and corruption are detected, it is possible to identify a fundamental control weakness or failure that either allowed the incident to occur or failed to detect it quickly after it occurred.

All staff are responsible for ensuring appropriate work systems, including internal controls, are established and maintained.

It is recommended that regular control assurance reviews which may include compliance testing.

3.3 Risk Assessment

Risk assessments will be undertaken for all identified fraud and corruption risks in accordance with Council's current Risk Framework's management approach. The framework will be able to assist in identify, assess and review fraud and corruption risks line with the Risk Management systems. The most important outcome of the fraud and corruption risk assessment process is the development and a treatment plan that specifically addresses the risks identified. These measures should be monitored for effectiveness over time.

As a minimum the following risks will be assessed –

- Theft of cash
- Theft/misuse of assets
- Misuse of confidential corporate information
- Conflict of interest
- Accounts payable
- Payroll practices
- Procurement
- IT and information security
- Recruitment
- Misuse of credit cards.

Additional risks will be identified through normal business unit operations and through the regular review of the risk register.

3.4 Communication and Awareness of Fraud and Corruption

It is important that fraud and corruption is identified and reported at an early stage and that employees have understanding and confidence in the system.

Employees will be provided with information on the Public Interest Disclosure Information Guidelines so that they have confidence in knowing how to respond if this type on activity is detected or suspected.

The awareness of Councils risk of fraud and corruption controls will be made available to employees through the following –

- Copy of the Shire's Code of Conduct and Public Interest Disclosure Information Guidelines will be included in packs for all new employees
- A dedicated page will be maintained on the Shire's intranet in regards to fraud and corruption, this will include links to all relevant documents in particular the process for reporting allegations
- Fraud & corruption awareness training will be conducted from time to time (this may include e-learning)
- Any substantive changes in the Code or Plan or Policy will be communicated to all employees.

3.5 Employment Screening

Prior to appointment of the following screening shall be undertaken with the express consent of the individual concerned, irrespective of whether they are internal or external applicants –

- Verification of identity requiring at least two forms of identity (passport, birth certificate, drivers license, rate certificate, at least one must include photo identification)
- Police criminal history check
- Working with Children check – relevant positions
- Reference checks with two most recent employers
- Consideration of any gaps on employment history and the reasons for the gaps
- Verification of formal qualifications claimed – where relevant or required for position
- If necessary, residency or visa status.

Additionally, all employees with an actual, perceived or potential conflict of interest must inform their Manager with the Managing Conflict of Interest process.

The Recommendation on p.10 of the WA Office of Auditor General's Report, Verifying Employee Identity and Credentials notes –

Public sector entities should –

1. *Have approved policies and procedures for verifying employee identity and credentials which cover –*
 - *Using 100-point identity check*
 - *Criminal background checks, based on the risks associated with the position*
 - *Periodic monitoring of existing employees*
2. *Assess the positions which may require a criminal background or working with children check and ensure that these requirements are clearly documented in position description forms.*
3. *For high risk positions, or positions where there is an ongoing requirement to hold a licence or professional qualification, obtain regular declarations from employees that there is no significant change in their circumstances*
4. *Ensure that sufficient documentary evidence is obtained prior to appointment which supports an employee's –*
 - *Identification and right to work in Australia*
 - *Professional qualifications and memberships*
 - *Criminal background or capacity to work with children (where necessary)*
5. *Perform appropriate referee checks for all potential employees and ensure that all employees' reference checks are retained in their employee or recruitment file*
6. *Develop a procedure for monitoring the expiry dates of licences, certificates or working with children checks so that they can be followed up with the employee close to the expiry date*
7. *Perform periodic criminal background checks for positions which require it.*

3.6 Dealing With Annual Leave and Job Rotation

Individual Departments will regularly consider job rotation for positions where there are multiple officers undertaking the same or similar functions and the position is deemed high risk from fraud or corruption perspective, local law enforcement, parking enforcement, planning officers, contract management, for example.

Excess annual leave will be monitored on a quarterly basis to ensure excess leave is managed in accordance with Industrial Awards and relevant Policies.

3.7 Supplier Vetting

While fraud and corruption is often instigated by persons internal to an organisation, it is important to consider that the Shire may be susceptible to externally instigated fraud or corruption. The risk of fraud and corruption is reduced when external providers dealing with the Shire are made aware of relevant policies and checks.

The Shire will continue to undertake supplier vetting for new and ongoing suppliers in accordance with existing practices.

To avoid scams and incorrect payments, all suppliers are to have banking details verified upon initial entry of their details to the IT system and then periodically.

New suppliers with prospective business in excess of \$50,000, the minimum checks will include –

- Search of Australian Securities & Investment Commission Company Register,
- Australian Business Register ABN verification,
- Currency of insurance

For new contracts exceeding, or potential to exceed \$250,000, the following additional checks should be considered –

- Corporate scorecard check which looks at Bankruptcy search,
- Assessment of credit rating,
- Search of legal proceedings pending or judgements pending.

Section 4 - DETECTION

This stage of the Plan outlines strategies in place to detect or expose fraud and corruption.

The Shire relies on a variety of strategies to minimise the opportunity for fraud and corruption or its non-detection, including (but not limited to) with the following;

4.1 Fraud and Corruption Detection Program

As part of the development of the annual internal audit program the Audit and Governance Committee will consider opportunities to undertake pro-active fraud and corruption detecting activities that might include –

- (a) Conducting unscheduled internal reviews and audits
- (b) Post-transactional reviews – a review of transactions after they have been processed, with the aim of identifying or uncovering –
 - Documentation that may be missing, altered or falsified.
 - Authorisations that may have been omitted or altered, or
 - Inadequate documentary support.
- (c) Analysis of management accounting reports – using relatively straight forward techniques in analysing management of accounting reports, trends can be examined and investigated which may be indicative of fraudulent or corrupt conduct.
- (d) Financial Management and Risk Reviews will include a review of –
 - IT and information security
 - Grants and other payments
 - Tendering processes, purchasing and contract management
 - Services provided to the community
 - Revenue collection
 - Use of credit cards
 - Travel allowance and other allowance
 - Salaries
 - Money, property and other physical assets
- (e) Internal audits,
- (f) Annual reports to management, the Audit And Governance Committee and Council regarding the position of risk management, internal controls and legislative compliance.

As stated in section 2.2 Legislative Framework, the CEO is required to –

- (a) In accordance with the *Local Government (Financial Management) Regulations 1996* r.5 advise Council in relation to –
 - Efficient systems and procedures
 - Ensure efficient use of resources

- Undertake reviews of appropriateness and effectiveness of systems at least once every three years
- (b) In accordance with the *Local Government (Audit) Regulations 1996* r.17 review –
- Risk management
 - Internal controls, and
 - Legislative compliance.
- Each of these matters are to be reviewed at least once every three calendar years.

4.2 External Auditor's Role in the Detection of Fraud

Consistent with recent changes to international and Australian auditing standards, the auditor's accountability for the detection of fraud will form part of any audit. These provisions will increase the likelihood of detecting material miss-statements or errors in the Shire's financial statements.

4.3 Mechanisms for Reporting Suspected Fraud and Corruption Incidents

The Shire's Public Interest Disclosure Procedure (PID) Information Guidelines provide clear direction in regards to employees reporting suspicious or known illegal or unethical conduct. The policy also provides for alternative internal means by which to report matters of concern.

Reports can be made anonymously. Anonymous reports will be examined and investigated on the available evidence.

All employees have the right to make a disclosure in accordance with the *Public Interest Disclosure Act 2003*. This is encouraged where any person wishes to access the protections afforded by the Act.

The Shire's Public Interest Disclosure Information Guidelines are available on the Shire's website at <https://www.wickepin.wa.gov.au/>

4.4 Public Interest Disclosure

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information, enabling anyone to make disclosures about improper or unlawful conduct within the State Public Sector, local government and public universities without fear or reprisal. The *Public Interest Disclosure Act 2003* also provides protection for those who are the subject of a disclosure.

A whistle-blower who has been involved in the reported misconduct may be provided with immunity or due consideration from Shire initiated disciplinary proceedings by agreement, however, the Shire has no power to provide immunity from criminal prosecution.

Where victimisation or reprisals are reported, a record of the report and the action taken must be placed on the file relating to the public interest disclosure. Steps taken to prevent acts of victimisation or reprisal should be recorded in a manner that they will be accessible for reference, should legal action be taken against the Shire.

However, vexatious or malicious complaint will not be tolerated, and an appropriate response may be made against the complainant.

Section 5 - RESPONSE

This stage of the Plan outlines the process for responding to fraud and corruption within the Shire and the channels for ensuring improvements for exposed or potential fraud and corruption are made.

Confidentiality will be maintained throughout any investigation process.

5.1 Procedures of the Investigations of Detected or Suspected Incidents

All reports of suspected fraud or corruption will be investigated according to the Shire's policies and procedures to an external investigation agency as appropriate.

Appropriate action will be taken which may include disciplinary action or referral to an external agency such as the CCC or the WA Police.

The Audit and Governance Committee will be informed of all instances of alleged fraud and the status of investigations to consider and ensure controls are appropriately designed and implemented.

The Shire's Public Interest Disclosure Information Guidelines available on our website provide for –

- Appropriate measures for the comprehensive investigation of such matters based on the principles of independence, objectivity and fair due process (rules of natural justice)
- Systems for internal reporting of all detected incidents
- Process for reporting the matters of suspected fraud and corruption to appropriate external enforcement agencies.

The Guidelines will be reviewed regularly to ensure that it continues to meet these objectives.

5.2 Internal Reporting

The Chief Executive Officer is to ensure that all incidents reported and investigated are documented and registered on the appropriate confidential file.

The documentation placed on the file must include the following minimum information –

- Date and time of report
- Date and time the incident was detected
- How the incident came to the attention of management
- The nature of the incident
- Value of loss (if any) to the entity
- Action taken following discovery of the incident.

5.3 Disciplinary Procedures

The Shire's disciplinary guidelines and procedures outline the potential disciplinary outcomes that apply in regards to the application of this Plan.

5.4 External Reporting

The Shire's Public Interest Disclosure Information Guidelines provide direction to reporting any suspected fraudulent or corrupt conduct to any external enforcement agencies including:

- Dept of Local Government, Sport and Cultural Industries,
- Public Sector Commission,
- Police or
- Crime & Corruption Commission

You may report any reasonable suspicion of minor misconduct involving a public officer to the Public Sector Commission (PSC). These powers come from the *Corruption, Crime and Misconduct Act 2003*.

It is important you consider what behaviours and circumstances constitute minor misconduct and whether the person/s involved is a public officer for the purposes of the legislation.

There is a good chance that if the public officer/s involved could be the subject of a disciplinary investigation within the authority, then it might be minor misconduct. If you suspect the behaviour you have seen or experienced is minor misconduct you can report it to the PSC or the CEO.

Appendix 1 – Summary of Legislated Responsibilities

Entities are required to meet a number of legislated responsibilities that help control fraud risks. A summary of key elements are listed below. This list is not exhaustive.

Legislation	Fraud related requirements
<i>Local Government Act 1995</i>	<ul style="list-style-type: none"> • disqualifies individuals from becoming elected members due to insolvency, criminal convictions, or misapplication of funds • councils must believe that a person is suitably qualified for the position of CEO, and CEOs must believe that staff are suitably qualified for their positions • all employees must be selected in accordance with the principals of merit and equity • mandates a general need for good government and the creation of Code of Conduct • council members, the CEO and designated staff members must disclose financial interests' • employees must disclose any interests when they are advising or reporting to council • an audit committee must be formed • sets out penalties for improper use of information
<i>Local Government (Model Code of Conduct) Regulations 2021</i>	<ul style="list-style-type: none"> • requires council members to act with personal integrity, relationships with others and be accountable • act with reasonable care and diligence • act with honest and integrity • act lawfully • identify and appropriately manage any conflict of interest • avoid damage to the reputation of the local government • act in accordance with the trust placed in council members and committee members • forbids council members from influencing employees or using their office for personal advantage • council members must declare any interests in matters being discussed at council or audit committee meetings • sets out restrictions on gifts and travel contributions to councillors and requirements for records to be kept
<i>Local Government (Financial Management) Regulations 1996</i>	<ul style="list-style-type: none"> • CEOs are to establish efficient systems and procedures for collection and custody of money owing to the entity

<p><i>Local Government (Audit) Regulations 1996</i></p>	<ul style="list-style-type: none"> • describes the function of the audit and governance committee • Regulation 17 requires a CEO to review appropriateness and effectiveness of systems and procedures relating to risk management, internal control and legislative compliance. This is then reported to the audit and government committee
<p><i>Local Government (Administration) Regulations 1996</i></p>	<ul style="list-style-type: none"> • sets out information on disclosure of financial interests • provides detailed information on what value of gifts must be reported and which are prohibited • requires a register of gifts to be publicly accessible • requires Codes of Conduct to contain information on gifts, travel contributions and disclosing interests
<p><i>Local Government (Functions and General) Regulations 1996</i></p>	<ul style="list-style-type: none"> • entities must develop a policy for purchases less than, or equal to, \$250,000 • purchases worth more than \$250,000 must be conducted through tender • sets out requirements for pre-qualified suppliers
<p><i>Public Interest Disclosures Act 2003</i></p>	<ul style="list-style-type: none"> • entities must <ul style="list-style-type: none"> ○ publish internal procedures for reporting a PID ○ designate at least 1 PID officer to receive reports. They must comply with the Public Sector Commissioner's minimum standards of conduct and integrity

Appendix 2 – Reference Documents

Australian Standard 8001/2008: Fraud and Corruption Control

City of Armadale –

- Management Practice ADM 23 – Misconduct, Fraud and Corruption, March 2019

Office of Auditor General for Western Australia –

- Report 24: 2018-2019, *Verifying Employee Identity and Credentials*
- Report 5: 2019-2020, *Fraud Prevention in Local Government*

Shire of Narrogin

- Fraud and Corruption Prevention Plan

Shire of Wickepin –

- Policy Manual, June 2024

Other documents that may be of relevance include –

- *Corruption, Crime and Misconduct Act 2003*
- *Criminal Code Act Compilation Act 1913*
- *Fair Work Act 2009*
- *Fair Work Regulations 2009*
- *Local Government Act 1995*, including –
 - *Audit Regulations 1996*
 - *Financial Management Regulations 1996*
 - *Model Code of Conduct Regulations 2021*
- Public Sector Commission Guidelines
- Corruption and Crime Commission Guidelines

1 FRAUD AND CORRUPTION POLICY

Objective: To give effect to the Shire of Wickepin's commitments to the effective and transparent process to minimise Fraud and Corruption.

1. All Elected Members and employees have a key responsibility to safeguard against damage and loss through fraud, corruption or misconduct and have an obligation to support efforts to reduce associated risk by behaving with integrity and professionalism in undertaking their duties.
2. The Shire expects its elected members and employees to act in compliance with the Codes of Conduct and behave ethically and honestly when performing their functions and during their interactions with each other, the community and all stakeholders of the Shire.
3. All suspected instances of fraudulent or corrupt conduct are to be thoroughly investigated and the appropriate reporting, disciplinary, prosecution and recovery actions initiated.
4. The Chief Executive Officer is to ensure that a Fraud and Corruption Prevention Plan is developed, reviewed by the Audit & Governance Committee, and adopted by Council at least once every two years.

RESOLUTION:	DATE OF REVIEW:



Information & Communication Technology (ICT) Strategic Plan 2024 -2029

Adopted By Council xx xxxx 2024

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Executive Summary

The Shire of Wickepin is moving through a significant period of change and development. In recognition of this and the need to ensure that it can continue to meet the aspirations of the community. The Shire of Wickepin has undertaken to put in place a number of Strategic and Business Plans to deliver short, medium, and long term objectives. The ICT Strategic Plan makes up one of these strategic plans that form the IPR Framework. The Shire of Wickepin is providing committed strategic planning and leadership, focused on strengthening our community, providing growth, and diversifying the local economy.

Information & Communication Technology (ICT) has profoundly changed almost all aspects of society. It is now central to how people communicate, interact, make decisions, and do business. This includes the way the Shire of Wickepin operates and delivers services. ICT has and will continue to play a key role in how we operate as a business as we look to leverage technology to provide more efficient and effective services to our Community and stakeholders.

ICT services are presently provided to approximately 28 full time, part time, and casual employees across our Administration, Works Crew, and Wickepin Swimming Pool, as well as to the community and stakeholders. This ICT Strategic Plan establishes a course of action to guide the future development and delivery of ICT services for the Shire of Wickepin

Risk Management

Risk Category	Description	Rating	Mitigation Action
Financial	Lack of investment into ICT	Possible (3) x Moderate (3) = High (9)	ICT Strategic / forward planning involving stakeholders to determine needed and desired current and future outcomes that can be budgeted for.
Health & Safety	EOL/less than OSH/WSH ideal ICT hardware and prolonged machine noise	Possible (3) x Moderate (3) = High (9))	EOL hardware replacement decisions to consider WHS requirements. Suitable placement or enclosures for noisy ICT gear such as servers and switches.
Reputation	Slow take up of new technologies	Likely (4) x Minor (2) = High (8)	ICT Team continuing to engage with Shire stakeholders, 3 rd party vendors, and other councils re: current and emerging technologies and methods of delivering desired services.
Service Interruption	Cyber Attack	Likely (4) x Major (4) = Extreme (16)	Effective utilisation of firewall and anti-virus software (regular updates), staff education, effective user authentication.
Service Interruption	Prolonged loss of internet	Possible (3) x Moderate (3) = High (9))	Identification of single- points-of-failure and the implementation of suitable fail-over devices and processes.
Service Interruption	Underinvestment in ICT	Likely (4) x Medium (3) = High (12)	ICT Strategic / forward planning involving stakeholders to determine needed and desired current and future outcomes that can be budgeted for.
Compliance	No strategic direction established for ICT	Possible(3) x Moderate (3) = High (9)	ICT Strategic / forward planning involving stakeholders to determine needed and desired current and future outcomes that can be budgeted for.
Property	ICT asset management, accountability, security, disposal & replacement	Possible(3)x Moderate (3) High (9)	ICT managed asset register/database established for the Shire's ICT assets including mobile devices.
Environment	Visual, RF, and potential community concerns re: impact of ICT infrastructure including antennae, towers, wifi & mobile boosters, microwave dishes, CCTV placement and solar backed battery installations, on the local environment.	Likely (4) x Minor (2)= High (8)	Utilising vendors and providers to advise, install, and maintain suitable equipment that is not only in keeping with best practices but also minimises any undesired impacts on the local environment.

Current Business Systems & Applications

Business systems and applications includes the core business system, currently Synergy Soft, the Microsoft (MS) Office suite and other ad hoc applications and server operating systems.

Synergy soft (vendor is Ready Tech) is the main business system utilised by the Shire of Wickpin. Synergy soft is currently utilised for all financial functions, central records, customer service, desktop mapping, health, building and town planning.

ReadyTech have been servicing local government in Western Australia for over thirty years. The current Synergysoft System has been utilised for the past fifteen years and is now due for replacement. ReadyTech are replacing Synergy soft with a new cloud-based system called Altus. This will result in the Synergysoft system being phased out in the short term. Consequently, the Shire of Wickpin will require to review its position and decide on the future of its main business system.

Microsoft Office

The Shire of Wickpin is currently utilising Microsoft Office 365 for all Outlook emails and will continue to review over time as required.

The Shire of Wickpin currently holds 23 basic licences to provide both in-house and cloud/global access to current and standard office products including Word, Excel, Teams collaboration/communications, and Email.

Ad Hoc Applications

The Shire has a portfolio of applications, some of which are SaaS (Software as a Service). The acquisition of these is usually user driven. It is not the role of ICT to adjudicate on a user's need for a particular application. ICT does not have the capacity or expertise to provide user support and network communication constraints need to be considered. Appropriate governance is in place for acquisition decisions.

Some of these systems include

- RAMS – Roads Asset Management System
- Snap, Send & Solve
- QGIS
- Spark CRM

Server Operating Software

The primary physical server is running Hyper-V via Windows Server 2019 operating system to host and manage a suite of virtual machines/servers that provide Shire services.

These include:

- The Active Directory, Domain Name System, and File server running Windows Server 2019
- The SynergySoft database server. Windows Server 2019.
- The Web server is running Windows Server 2019

Backups of Shire servers and data technology

- Hybrid backup approach with a local appliance as the first point for restores and virtualizations, and a site locality separate server for immediate Disaster Recovery failover for selected servers.
- Block-level backup technology that continuously tracks and stores incremental changes in data
- Advanced verification technology and multiple processes to test backups and ensure validity.
- End-to-end, always-on encryption to continually protect data at rest and in transit.

Network Communications

Infrastructure Network communications currently utilises an enterprise grade 100Mb and 4G internet connections, point-to-point (PtP) radio links between sites and a SIP (Session Initiation Protocol) enabled telephone connection. The network has been expanded to address immediate user needs however a more considered approach is now appropriate. A network communications infrastructure plan is yet to be developed but is considered critical to future development. The plan will assess existing infrastructure, forecast future demand, and design a network to meet that demand and provide a sufficient level of redundancy. The assessment of existing infrastructure will include availability and reliability of internet communications that will be critical to business systems and applications and disaster recovery.

Infrastructure ICT Hardware

Equipment is replaced according to needs and age and the ICT Team has created, implemented and maintains an extensive ICT related register/database which includes servers, workstations, network/comms equipment, mobile devices, fixed telephony and printers. However, there is no formal policy relating to ICT asset management. An ICT asset management plan will guide both hardware and software investment and renewal and the asset management plan needs to include the CCTV network. The main server and storage is located at the Administration Centre (77 Wogolin Rd). Other locations have task specific devices such as local CCTV recording/capture/control stations. Storage in the main server was recently increased (May 2021) to help alleviate performance/resource issues with SynergySoft access and server requirements are expected to change significantly with the continued uptake of SaaS and ongoing migration to cloud based services such as Altus and Sharepoint.

Telephony

The Telephone system was replaced in 2019.

Mobile Devices are utilised to assist staff in the field. Future considerations include equipping users with the most appropriate device for their role, accommodating the desire for bringing your own device in a sustainable manner and pushing messages to staff and the community with mobile devices.

Data and Systems Security

The Shire will develop implement and continually review a set of policies and procedures that covers the of the access to ICT systems and services. These policies should that covers both the of data to ensure internal confidentially, but also protect it from external cyber threats.

Business Continuity

Continuity

Much of the following can also be considered additional detail to the Infrastructure: “Network Communications” section of this document.

The Shire’s current business continuity / DR options from an ICT point of view include:

- Fail-overs to 4G in the event of loss of fixed line NBN. This maintains access to the internet.
- Manual and auto fail-over or redirection capabilities to mobile in the event of fixed phone service interruptions.
- UPS (Uninterrupted Power Supply) devices to suit typical individual site requirements in the event of short period power outages.
- Shire generator that runs the Admin building in the event of an extended power outage.
- A more mobile work force with polices, processes, and equipment established (and tested) to enable extended “working from home” type situations.
- Multiple forms and levels of data backups.

Security

The Shire currently does not have a formal cybersecurity plan and relies primarily on its firewall and anti-virus software. Information to help staff stay safe on-line is shared periodically across the organisation. A formal cybersecurity risk assessment and plan will be developed using a recognised framework followed by periodic penetration testing. The opportunity to utilise multi-factor user authentication will be investigated.

Regarding current physical security of ICT equipment, the Shire’s main physical server is secured in the storage room in the Admin building, that does not have general access.

ICT Actions

The Shire of Wickepin is utilising a baseline for the Shire’s ICT Strategic Framework as recommended by the Department of Local Government, Sports & Cultural Industries.

The framework has the following 7 elements:

- Governance
- Emerging Trends and Technologies
- Business Systems and Applications
- Infrastructure and Technology Disaster Recovery
- Security
- Project Management

The table below identifies the key items that are required as part of the Strategic Framework, including review dates or the date of expected completion or adoption.

Governance					
ICT decisions and operations within the Shire will be controlled and guided through a formalised ICT Governance framework. This framework will ensure the alignment of ICT activities with business priorities					
Item	2024/25	2025/26	2026/27	2027/28	2028/29
ICT Strategic Plan	Review	Review	Review	Review	Review
Annual Operating Plan (Budget)	Review	Review	Review	Review	Review
Service Level Agreements	Adopt	Review	Review	Review	Review

Emerging Trends and Technologies					
ICT policies and procedures need to be current enabling the organisation to conduct considered reviews of emerging technologies and trends, to ensure they meet current and emerging needs of the organisation.					
Item	2024/25	2025/26	2026/27	2027/28	2028/29
Computer & Mobile Device Policy	Review	Review	Review	Review	Review

Business Systems and Applications					
Appropriately managed business systems and applications will help consolidate and streamline business processes.					
Item	2024/25	2025/26	2026/27	2027/28	2028/29
Inventory Register in place	Review	Review	Review	Review	Review
Replace Core Business System Synergysoft	Review	Review	Review	Review	Review

Business Systems and Applications					
Appropriately managed business systems and applications will help consolidate and streamline business processes.					
Item	2024/25	2025/26	2026/27	2027/28	2028/29
ICT Strategic Plan	Review	Review	Review	Review	Review
Annual Operating Plan (Budget)	Review	Review	Review	Review	Review
Service Level Agreements	Adopt	Review	Review	Review	Review

Infrastructure and Technology					
ICT has extensive assets and services under management. The best value and maximum benefit from this investment can only be obtained if suitably managed					
Item	2024/25	2025/26	2026/27	2027/28	2028/29
ICT Systems Manual to be developed		Develop		Review	
Audit Asset Register)	Audit	Audit	Audit	Audit	Audit

IT Disaster Recovery					
ICT needs to work with the organisation to establish mission critical services and ensure that disaster recovery and business continuity plans meet current and emerging needs.					
Item	2024/25	2025/26	2026/27	2027/28	2028/29
Disaster Recovery/Business Continuity Plan	Review		Review		Review
Test Disaster Recovery Plan	Audit	Audit	Audit	Audit	Audit

Security					
The threat of cyber security incidents continues to rise. The Shire needs to develop and implement security policies and procedures to meet this increasing threat.					
Item	2024/25	2025/26	2026/27	2027/28	2028/29
Develop Cyber Security Policy	Develop		Review		
Provide Cyber Security Training	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing

Project Management					
The effective delivery of ICT projects requires a suitable management framework to be implemented.					
Item	2024/25	2025/26	2026/27	2027/28	2028/29
Project Management ICT Review Procedure to be developed		Develop		Develop	

Appendix 1 a: Hardware Lifecycle Replacement Schedule

Hardware Lifecycles Replacement Schedule	
Hardware Item & Associated Software	Lifecycle (Years)
Mobile Phone	As Required
Notebook PC	4
Desktop PC	4
Tablet PC	5
Server	As Required
Storage - SAN/NAS	5
CCTV (IP) Camera	As required
Network Router	5
Network Switch	5
Printer (Multi Function Device)	5
Telephony System	As Required
Rack	20
Uninterruptible Power Supply	As Required

Appendix 1 b : Hardware Lifecycle Replacement Schedule

User	Description	Computer ID	Purchased	Main site/desk	Office Version	Synergy Linked	Replacement
CEO	Chief Executive Officer			CEO Office		Yes	
DECO	Deputy Chief Executive Officer		May 21	DCEO Office		Yes	
MWS	Manager of Works & Services			MWS Office		Yes	
CEDO	Community & Economic Development Officer		Nov 21	CEDO Office		Yes	
Finance	Finance Officer			Finance Office		Yes	
ESO	Executive Support Officer		Mar 21	Admin		Yes	
Admin	Customer Service Officer		May 21	Admin		Yes	
Governance Laptop	Governance Officer		2Nov 23	Admin		Yes	
Relief	Admin Relief		April 15	Admin		Yes	
DCEO Laptop	DCEO		Nov 23			Yes	
MWS Laptop	MWS		Nov 23			Yes	
Works Laptop	Panasonic Tough Book		Jan 19			No	
Depot Laptop	Depot		April 19	Depot		No	
Council Chambers Laptop	Council Chambers			Council Chambers		Yes	
CEO Microsoft Surface Pro			May 24			Yes	2024
DCEO Microsoft Surface Pro			May 24			Yes	2024
Pool Laptop	Swimming Pool		Nov 23	Pool			
Councillors Microsoft Surface Pro			May 24			No	2024
Altus Computer			Jun 18				

Appendix 2 ICT 5 Year Operational Budget

ICT 5 Year Operational Budget						
Expenditure Item	GL Account	2024/25	2025/26	2026/27	2027/28	2028/29
Synergy License	107620	\$37,000	\$38,110	\$39,253	\$40,431	\$41,644
Altus Installation	107620		\$50,000	\$50,000	\$50,000	\$50,000
Synergy Support Ad hoc	107620	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Windows Enterprise Software	107620	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126
Windows Office Pro	107620	\$10,500	\$10,500	\$10,500	\$11,000	\$11,000
Website Support Council Connect	107620	\$8,860	\$9,126	\$9,400	\$9,682	\$9,972
Photocopier Expenses	106120	\$15,791	\$15,791	\$15,791	\$15,791	\$15,791
Antivirus License	107620	\$682	\$716	\$752	\$790	\$829
Backup Disaster Recovery Software	107620	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Upgrade Servers	162810	\$-	\$15,000	\$-	\$-	\$-
External Support Domain	107620	\$8,000	\$8,240	\$8,487	\$8,742	\$9,004
Office internet, Telephone, Mobiles	105920.02	\$10,748	\$11,232	\$11,889	\$12,484	\$13,108
Misc Hardware	162810	\$5,000	\$5,000	\$6,000	\$6,000	\$7,000
Totals Expenditure		\$99,581	\$166,745	\$155,133	\$158,012	\$161,473
Totals by GL Account						
Account	GL Account	2024/25	2025/26	2026/27	2027/28	2028/29
Computer Operating Expenses	107620	\$68,042	\$119,722	\$121,453	\$123,737	\$125,574
Photocopier	106120	\$15,791	\$15,791	\$15,791	\$15,791	\$15,791
Capital Expenditure - F & E	162810	\$5,000	\$20,000	\$6,000	\$6,000	\$7,000
Telephone, Fax , Internet	105920.02	\$10,748	\$11,232	\$11,889	\$12,484	\$13,108
Totals Expenditure		\$99,581	\$166,745	\$155,133	\$158,012	\$161,473