



SHIRE OF CARNARVON

SCHEDULES

AUDIT AND RISK MANAGEMENT
COMMITTEE MEETING

TUESDAY 16 DECEMBER 2025

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Environmental Health Service Outline

– Shire of Carnarvon

Schedule 1

Purpose

The Environmental Health service protects public health by monitoring environmental conditions, enforcing legislation, and delivering programs that reduce health risks and improve community wellbeing.

Core Service Areas

Food Safety – Inspections of food businesses and horticultural properties growing melons or leafy greens under the *Food Act 2008*.

Mosquito Management – Source reduction, larviciding, and habitat modification to reduce disease risk.

Water Quality Monitoring – Sampling of drinking water, recycled water, aquatic facilities, and surface waters (recreational waters).

Nuisance and Complaint Response – Investigation of noise, illegal dumping, and unsanitary conditions.

Disease Control – Investigation of notifiable diseases and public health risks.

Hazardous Substances – Asbestos testing and safe handling oversight.

Personal Services Hygiene – Compliance checks for hair, beauty, and skin penetration premises.

Wastewater and Effluent Management – Oversight of septic systems and liquid waste facilities.

Public Building Safety – Licensing and inspection of public buildings, caravan parks, camping grounds, and lodging houses.

Health Education and Promotion – Community engagement and awareness programs.

Licensing and Approvals – Hawkers, traders, and stall holders.

Legislative Framework

- *Public Health Act 2016*
- *Food Act 2008*
- *Health (Miscellaneous Provisions) Act 1911*
- Relevant regulations and local laws (e.g., Waste Local Law 2021, Caravan Parks and Camping Grounds Act 1995).

Strategic Alignment

Aligned with the **Public Health Plan 2025–2029** and **Strategic Community Plan 2022–2032**, supporting objectives to:

- Create a safe and sustainable community.
- Improve liveability and access to services.
- Strengthen community resilience through education and partnerships.

Reporting Obligations

Annual and biennial reports under:

- *Food Act 2008* and *Public Health Act 2016*.
- Department of Water and Environmental Regulation (DWER) for waste facilities and effluent ponds.
- Mosquito Management Report (CLAG funding acquittal).

Contact: Environmental Health Team – Shire of Carnarvon

Goal: Safeguard public health through proactive risk management and community-focused service delivery.

Response ID ANON-Z6BP-8GCD-8

Submitted to 2024-2025 Food Act 2008 and Public Health Act 2016 Reporting
Submitted on 2025-07-11 13:35:25

Food Act 2008 and Public Health Act 2016 Reporting

1 What is your Local Government name?

LGA:
Shire of Carnarvon

Part A

2 How many Full-time Equivalent (FTE) Public Health Act authorised officers worked in your local government?

Number:
1

3 How many FTE persons that assisted authorised officers with their duties in your LG worked in your LG?

Number:
0

4 Did your local government experienced difficulties recruiting appropriately qualified persons to be designated as authorised officers under the Public Health Act during the reporting period?

Yes

If yes, please specify.:

position had to be re-advertised, recruitment process took more than 4 months

5 Did your local government have any authorised officers return their certificate of authority (i.e. cease to be authorised officers) during the reporting period?

Yes

If yes, how many?:
1

Part B

6 How many FTE Food Act authorised officers did the council have performing Food Act/food safety activities for the reporting period? (The response should be on a full-time equivalent basis, which is a calculation of the total time that all Food Act authorised officers in your enforcement agency perform Food Act/food safety activities, where one day per week is 0.2 full-time equivalent. The response must be numeric (decimals accepted).

Number:
1

7 Of these reported in question 6, how many were?(tick all that apply in a,b,c)

a. Food Act authorised officers employed by the enforcement agency?:
1

b. persons appointed to assist with the discharge of duties of the Food Act?:
1

c. authorised external contractors to perform duties under the Food Act?:
1

8 If you had Food Act authorised officers who are not Environmental Health Officers, what were their primary qualifications?

All EHO's

If non-EHO qualifications, specify type and number of each:

Food Businesses

9 What is the total number of food businesses in the enforcement agency's jurisdiction? (for the reporting period)

Number:
85

10 How many food businesses were assessed at the frequency that was determined by the enforcement agency?

Number:
25

11 How many routine food safety assessments were conducted?

Number:
25

12 What is the number of food businesses by risk rating? (for the reporting period)

High:
3

Medium:
72

Low:
7

Very low/exempt:
0

Not determined/other risk categories used:
3

13 How many food businesses considered allergen management as part of their food operations?

around half

14 What is the number of food businesses captured by standard 3.2.2A?

Category 1:
75

Category 2:
7

15 How many of these food businesses captured by standard 3.2.2A have appointed a Food Safety Supervisor?

number:
65

Food Act compliance and enforcement activities

16 Number of prosecutions instigated

Number of prosecutions instigated:
0

17 Number of successful prosecutions

number of successful prosecutions:
0

18 Number of improvement notices served

Number of improvement notices served:
0

19 Number of infringement notices served

Number of infringement notices served:
0

20 Number of prohibition orders served

Number of prohibition orders served:

0

21 Number of seizures performed

Number of seizures performed:

0

22 Number of re-inspections

number of re-inspections:

0

23 Number of complaints investigated

Number of complaints investigated:

9

Part C

24 What is the total number of food businesses captured under Standard 3.3.1?

Number:

3

25 Does your LG conduct routine inspections of these premises in addition to reviewing regulatory food safety auditor reports?

Yes

26 How many of these food businesses have a food safety program that is verified?

Number:

3

27 How many of these food businesses are undergoing regulatory food safety auditing?

Number:

3

28 How many food businesses were not audited at their required frequency?

Number:

0

29 How many regulatory food safety audits led to compliance and enforcement action during the reporting year?

number:

0

Primary Production and Processing

30 How many food businesses are captured by the Standard/s?

Seafood primary producer/processor (other than bivalve molluscs) (Standard 4.2.1):

3

Poultry producer (Standard 4.2.2):

1

Poultry processor (Standard 4.2.2):

0

Meat producer/processor (Australian Standards related to meat and Standard 4.2.3):

0

Dairy primary producer/processor (Standard 4.2.4) Department of Health only:

0

Egg producer/processor (Standard 4.2.5):

2

Seed sprouts producer/processor (Standard 4.2.6):

0

Berries producer/processor (Standard 4.2.7):

0

Leafy vegetable producer / processor (Standard 4.2.8):

2

Melon producer / processor (Standard 4.2.9):

27

Food business that serves food to vulnerable populations (Standard 3.3.1):

3

31 How many of these food businesses are registered?

Seafood primary producer/processor (other than bivalve molluscs) (Standard 4.2.1):

3

Poultry producer (Standard 4.2.2):

1

Poultry processor (Standard 4.2.2):

0

Meat producer/processor (Australian Standards related to meat and Standard 4.2.3):

0

Dairy primary producer/processor (Standard 4.2.4) Department of Health only:

0

Egg producer/processor (Standard 4.2.5):

2

Seed sprout producer/processor (Standard 4.2.6):

0

Berries producer / processor (Standard 4.2.7):

0

Leafy vegetable producer / processor (Standard 4.2.8):

2

Food business that serves food to vulnerable populations (Standard 3.3.1):

3

32 How many of these food businesses have a food safety program / management system/ management statement / approved arrangement that has been verified, approved or recognised?

Seafood primary producer/processor (Standard 4.2.1) Department of Health only, not applicable to Division 2 - general seafood safety requirements:

3

Poultry producer (Standard 4.2.2):

1

Poultry processor (Standard 4.2.2):

0

Meat producer/processor (Australian Standards related to meat and Standard 4.2.3):

0

Dairy primary producer/processor (Standard 4.2.4) Department of Health only:

0

Egg producer/processor (Standard 4.2.5):

2

Seed sprout producer/processor (Standard 4.2.6):
0

Berries producer / processor (Standard 4.2.7):
0

Leafy vegetable producer / processor (Standard 4.2.8):
2

Melon producer / processor (Standard 4.2.9):
27

Food business that serves food to vulnerable populations (Standard 3.3.1):
3

33 How many of these food businesses (where local government is the enforcement agency) were assessed/inspected by authorised officers during the reporting period?

Seafood primary producer/processor (other than bivalve molluscs) (Standard 4.2.1):
3

Poultry producer (Standard 4.2.2):
1

Poultry processor (Standard 4.2.2):
0

Meat producer/processor (Australian Standards related to meat and Standard 4.2.3):
0

Dairy primary producer/processor (Standard 4.2.4) Department of Health only:
0

Egg producer/processor (Standard 4.2.5):
1

Seed sprout producer/processor (Standard 4.2.6):
0

Berries producer / processor (Standard 4.2.7):
0

Leafy vegetable producer / processor (Standard 4.2.8):
2

Melon producer / processor (Standard 4.2.9):
5

Food business that serves food to vulnerable populations (Standard 3.3.1):
3

Feedback

34 Is there any feedback or suggestions that you would like to provide?

Please specify:

Signed declaration by enforcement agency

35 Enforcement Agency

Enforcement Agency:
Shire of Carnarvon

36 Declaration

By checking this box, I declare that this is a true and accurate report on the performance of the functions during the 2023/2024 financial year and that I have the authorisation to submit this report on behalf of the Chief Executive Officer of the Local Government stated above. I understand that this declaration and the information I have provided will be retained according to the government record keeping laws.:

Yes

37 Authorisation

Name :

Michael Cooke

Position:

Environmental Health Officer

Date:

11/07/2025

Email:

cooke.m@carnarvon.wa.gov.au

Generic email address for the environmental health team:

health@carnarvon.wa.gov.au



Internal Controls - November 2025

Category	Activity	Legislation	Officer	Status	Outcome
Legislative Requirement	C74 Appoint Bush Fire Control Officers Review appointments and update if necessary	Bush Fires Act 1954	Stefan Louw	Completed	Completed as per Ordinary Council meeting 25 October 2025
Legislative Requirement	C53 Annual Budget - Rate Setting Statement In preparation for the Annual Budget	Local Government Act 1995 Local Government (Financial Management) Regulations 1996	Sarah Driscoll	Completed	/Included within Statutory Budget adopted by council on 15/07/25/
Legislative Requirement	C55 Annual Budget - Setting Elected Member Fees, Payments and Reimbursements Salaries and Allowances	Local Government Act 1995 Local Government (Administration) Regulations 1996	Amanda Leighton	Completed	Council budget adopted 15 July 2025 and included the setting of the fees and charges for the period 2025/2026 including the Members Fees, Payments and
Operational Task	C322 Lease Invoice due - Coral Coast Helicopter Services - Office	---	Caroline Ballard	Completed	actions complete
Legislative Requirement	C345 Inspection of barrier to private swimming pool Report to ARMC	Building Regulations 2012	Stefan Louw	Completed	Report will go to Audit and Risk Committee meeting in August
Legislative Requirement	C369 Shire of Carnarvon Website Annual Status	---	Giana Covella	Completed	Report has been submitted to the Audit and Risk committee
Legislative Requirement	C410 Pool safety barrier data report to Building Commissioner by 1 August 2025	Building Regulations 2012	Stefan Louw	Completed	Pool barrier safety data has been submitted.
Operational Task	C455 RAP - ACTION 13	---	Keely Robertson	Completed	Complete
Operational Task	C486 Public Libraries WA Annual Membership Renewal	---	Cheryl Weston	Completed	Purchase order for annual renewal of Public Libraries WA membership raised 07/08/2025
Legislative Requirement	C34 Record Keeping Plan Review and submit to State Records Commission	Local Government Act 1995 State Records Act 2000	Caroline Ballard	Completed	RKP review complete, amended documents emailed 10.07.2025

Operational Task	C507 Creativity and Wellbeing for Young People Program 2025-2026	---	Stephanie Leca	Completed	Payment has been received - Sachin has confirmed.
Operational Task	C314 Building Services Monthly tasks	---	Tracy Sharpe	Completed	Tasks Completed
Legislative Requirement	C513 Shire of Carnarvon - Local Planning Scheme 13 - Amendment No: 11	---	Stefan Louw	Completed	Amendment 11 lodged with DPLH requesting advertising.
Legislative Requirement	C514 Shire of Carnarvon Local Planning Scheme No. 13 Amendment No. 12	---	Stefan Louw	Completed	Lodged with DPLH for advertising certification.
Legislative Requirement	C153 Register of primary return or annual returns lodged by Councillors /Employees Publish on Organisation website.	Local Government (Administration) Regulations 1996	Dannielle Hill	Completed	Register live on website
Legislative Requirement	C86 Primary and Annual Returns Register	Local Government Act 1995	Dannielle Hill	Completed	Delegation Register endorsed by Council July 2025. All new employees (where required) have completed Primary Returns
Legislative Requirement	C02 Monthly Financial Report & Financial Position Statement	Local Government Act 1995 (Financial Management) Regulations 1996	Sarah Driscoll	Completed	July 25 presented in August OCM
Legislative Requirement	C10 Gift & Travel Register Online - Internal Audit	Local Government Act 1995(Administration) Regulations 1996	Dannielle Hill	Completed	There were no gift declarations and therefore the register is up to date.
Legislative Requirement	C28 Financial Interests Register - Review (resigned or change...	Local Government Act 1995	Dannielle Hill	Completed	All returns from staff that have left and retired Councillors have been removed from the register and put on file.
Legislative Requirement	C61 Adopt Annual Budget	Local Government Act 1995 (Financial Management) Regulations 1996	Amanda Dexter	Completed	Council budget 2025/2026 adopted by Council 15 July 2025
Legislative Requirement	C62 Annual Budget - Copy of Annual Budget as adopted to DLGSCI Executive Director	Local Government (Financial Management) Regulations 1996	Sarah Driscoll	Completed	Submitted on 11/08/25.

Legislative Requirement	C81 Information Statement	Freedom of Information Act 1992	Dannielle Hill	Completed	FOI Statement 2025 published on website
Legislative Requirement	C82 Information Statement & Internal Manuals - Publicly Available	Freedom of Information Act 1992	Dannielle Hill	Completed	Information Statement is available publicly on the website or a copy can be obtained from the FOI Coordinator
Legislative Requirement	C85 Annual ReturnsAnnual Returns to be received from Elected Members, CEO & Designated Employees by no later than 31 August	Local Government Act 1995	Dannielle Hill	Completed	Returns received and recorded in register by 31 August - note that 3 returns were submitted late.
Legislative Requirement	C100 Annual Report - Related Party Disclosures (AASB 124)LG must include in its annual financial report disclosures by Key Management Personnel and Councillors	---	Sarah Driscoll	Completed	Will be completed in the Annual Report - Due to Auditors by September 30.
Legislative Requirement	C105 Food Act and Public Health Act Reporting	Food Act 2008Public Health Act 2016	Michael Cooke	Completed	Reporting completed 11/07/2025, submitted to WA Department of Health, receipt IDis ANON-Z6BP-8GCD-8
Legislative Requirement	C142 Copies of public documents to be given to State Librarian	Legal Deposit Act 2012Legal Deposit Regulations 2013	Cheryl Weston	Completed	August 2025 Issue 04 From the river to the reef Carnarvon & Coral Bay Community Newsletter - Legal Deposit 07/08/2025
Legislative Requirement	C187 Lodge TPAR with ATO	---	Sarah Driscoll	Completed	Lodged on 27/08/25
Legislative Requirement	C206 List of Payments by employees via purchasing cards	Local Government (Financial Management) Regulations 1996	Sarah Driscoll	Completed	July list provided in August OCM. Council resolution 10/08/25.
Legislative Requirement	C207 Annual Budget - Copy to be lodged with Department	Local Government (Financial Management) Regulations 1996	Sarah Driscoll	Completed	Emailed to department on 11/08/25
Operational Task	C239 Insurance certificate expiry - Carnarvon Speedway Club	---	Caroline Ballard	Completed	action complete
Operational Task	C263 Monthly check for staff housing - utilities invoicing	---	Rebekah Skender	Completed	All Actions complete

Legislative Requirement	C216 Submit Rebate Claims	Rates and Charges (Rebates and Deferments) Act 1992	Sarah Driscoll	Completed	None to submit
Legislative Requirement	C365 Publish Meeting Recording	Local Government Act 1995Local Government (Administration) Regulations 1996	Dannielle Hill	Completed	All livestreaming recordings of Council Meetings are published on the website immediately after the meeting.
Legislative Requirement	C30 Annual Financial Report Timeline	Local Government Act 1995	Sarah Driscoll	Completed	Internal timeline was created by Finance Manager to ensure completion on time. Progress was regularly discussed with Exec. Manager Corporate Strategy & Performance.
Operational Task	C227 Insurance certificate expiry - Lions Club Lease	---	Caroline Ballard	Completed	actions complete
Legislative Requirement	C304 Browns Range Waste Facility Annual Report to DWER	---	Michael Cooke	Completed	completed 27/08/2025
Legislative Requirement	C511 Finalisation of Strategy Local Government Assistance Program Financial Grant 2023 Agreement:	---	Stefan Louw	Completed	completed.
Operational Task	C240 Lease Invoice due - AVIS (Norcoast Holdings t/as Leahy's Car Hire)	---	Caroline Ballard	Completed	Actions complete
Operational Task	C243 Lease Invoice due - Budget (Chalkwest Pty Ltd) Carnarvon Airport	---	Caroline Ballard	Completed	Action complete
Operational Task	C540 Delegation Report - Environmental Health Officer	---	Michael Cooke	Completed	completed, submitted
Legislative Requirement	C08 Policy Manual Review	Local Government Act 1995	Amanda Leighton	Completed	---
Operational Task	C314 Building Services Monthly tasks	---	Tracy Sharpe	Completed	working on building permit expiry
Legislative Requirement	C02 Monthly Financial Report & Financial Position Statement FM.Reg.22(1)(d).Present...	Local Government Act 1995Local Government (Financial Management) Regulations 1996	Sarah Driscoll	Completed	August Financial Report presented in September OCM

Legislative Requirement	C137 Fire Break Notices - Advertise - Local Public Notice	Bush Fires Act 1954	Stefan Louw	Completed	Firebreak notices has gone out.
Legislative Requirement	C142 Copies of public documents to be given to State Librarian	Legal Deposit Act 2012Legal Deposit Regulations 2013	Cheryl Weston	Completed	Uploaded to Legal Deposit - September 2025 Issue 05 From the river to the reef Carnarvon & Coral Bay Community Newsletter - 10/09/2025
Legislative Requirement	C206 List of Payments by employees via purchasing cards	Local Government (Financial Management) Regulations 1996	Sarah Driscoll	Completed	Credit Card 23.06.2025 22.07.2025, paid on 05.08.25 - presented with August accounts paid in September OCM.
Legislative Requirement	C216 Submit Rebate Claims	Rates and Charges (Rebates and Deferments) Act 1992	Sarah Driscoll	Completed	None submitted
Operational Task	C223 Insurance certificate expiry - Gascoyne Off Road Racing Club Lease	---	Caroline Ballard	Completed	No response to emails to Club Secretary for documents required by Shire under lease agreement
Operational Task	C263 Monthly check for staff housing - utilities	---	Rebekah Skender	Completed	All Actions complete
Legislative Requirement	C308 Recycled Water Scheme Annual Report to Dept Health	---	Michael Cooke	Completed	Recycled Water Scheme Annual Report sent health.wa.gov.au submitted 3/10/2025
Operational Task	C311 CESM - Quarterly Reimbursement Claim	---	Max Tangi	Completed	Invoiced to 06.09.2025
Operational Task	C375 Review of Volunteer Registrations	---	Denika Sweetman	Completed	Completed - all leadership are advising accordingly when
Legislative Requirement	C411 Pool safety barrier - Community Awareness Session	Building Regulations 2012	Stefan Louw	Completed	Planning and building intern to produce pool safety awareness communication during Nov 2025.
Operational Task	C95 Customer Complaints Handling - Review	---	Amanda Leighton	Completed	---
Legislative Requirement	C306 Waste and Recycling Annual Return	---	Michael Cooke	Completed	submitted 27/08/2025
Operational Task	C379 Desexing ProgramMurdoch Vets visit to Carnarvon	---	Tahlia Cotton	Completed	Event has been organized and is set for 14th of October -
Operational Task	C380 Cyclone Season Preparation and awareness	---	Tahlia Cotton	Completed	Training completed - Comms sent out to Media Team

Operational Task	C221 Insurance certificate expiry - Coral Coast Helicopters - Office & Hangar Leases	---	Caroline Ballard	Completed	All Actions complete
Operational Task	C266 Raise Purchase Order for SLIP Licence	---	Caroline Ballard	Completed	all actions complete
Operational Task	C362 RFT 13/2022 Admin Roof Replacement* Certificate of Practical Completion issued - works being accepted on 3 Oct 2024* first bank guarantee has been returned to Contractor * Defect liability 12 months* Expiry of defect...	---	Carolien Claassens	Completed	Bank guarantee returned
Legislative Requirement	C540 Delegation Report - Environmental Health Officer	---	Michael Cooke	Completed	completed 3/10/25
Legislative Requirement	C15 Local governments to give Valuer General	Valuation of Land Act 1978	Sarah Driscoll	Progressing	Awaiting procedure from Rates contractor
Operational Task	C314 Building Services Monthly tasks	---	Tracy Sharpe	Completed	Tasks completed
Operational Task	C464 RJED Grant - Strengthening Our Future - Pathways to Employment for First Nations - Program - Employment Report (quarterly)	---	Amanda Leighton	Completed	completed
Legislative Requirement	C01 Emergency Services Levy (ESL)	Fire and Emergency Services Act 1998	Sarah Driscoll	Completed	Paid to DFES on 5/9/25
Operational Task	C363 RFT 03/2024 Fascine Wall Capping Beam Replacement* Certificate of Practical Completion issued - works being accepted on 27 October 2024* Defect liability 12 months* Expiry of defect liability - 3 Oct 2025* Issue Certificate of...	---	Kieran Coomey	0% progress	---
Legislative Requirement	C02 Monthly Financial Report & Financial Position Statement	Local Government Act 1995Local Government (Financial Management) Regulations 1996	Sarah Driscoll	Completed	Presented September Financial Report at October OCM

Legislative Requirement	C136 Advertise variation on prohibited burning times	Bush Fires Act 1954	Stefan Louw	Completed	No changes proposed for burning times.
Legislative Requirement	C141 Gifts and Travel Register - Update	Local Government Act 1995 Local Government (Administration) Regulations 1996	Dannielle Hill	Completed	Register is current as at 5 November 2025 and is live on Council's website.
Legislative Requirement	C142 Copies of public documents to be given to State Librarian	Legal Deposit Act 2012 Legal Deposit Regulations 2013	Cheryl Weston	Completed	October 2025 Issue 06 From the river to the reef Carnarvon & Coral Bay Community Newsletter uploaded to Legal Deposit 17/10/2025
Legislative Requirement	C145 Local Emergency Management Committee	Emergency Management Act 2005	Stefan Louw	Completed	LEMC meeting was held on 21 October 2025.
Legislative Requirement	C153 Register of primary return or annual returns	Local Government (Administration) Regulations 1996	Dannielle Hill	Completed	Register is completed and live on Council's website.
Operational Task	C157 Roads to Recovery	---	Chandan Sah	0% progress	---
Legislative Requirement	C183 Declaration that Vacancy has been filled	Local Government Act 1995 Local Government (Elections) Regulations 1997	Amanda Leighton	Completed	completed
Operational Task	C193 Insurance certificate expiry - KM Bakker - Hangar 139 Cvn Airport	---	Caroline Ballard	Completed	action complete - noted change to insurance certificate expiry date to 07.01.2026 - Attain task updated
Legislative Requirement	C206 List of Payments by employees via purchasing cards	Local Government (Financial Management) Regulations 1996	Sarah Driscoll	Completed	Presented in October OCM
Legislative Requirement	C210 Common Seal Register Review	Local Government Act 1995	Dannielle Hill	Completed	Common Seal Register is up to date as of 5/11/2025
Operational Task	C212 Dog & Cat Registrations Phase 1	---	Tahlia Cotton	Completed	Due to low staffing - foot patrols were only conducted on David Brand Drive and the Ouavs
Legislative Requirement	C216 Submit Rates Rebate Claims	Rates and Charges (Rebates and Deferments) Act 1992	Sarah Driscoll	Completed	Submitted and no rejections 7/10/25
Operational Task	C263 Monthly check for staff housing - utilities invoicing	---	Rebekah Skender	Completed	All Actions complete

Operational Task	C203 Insurance certificate expiry - Carnarvon Motorcycle Club	---	Caroline Ballard	Progressing	Club are awaiting AGM will then proceed with documents required by Shire under lease agreement
Legislative Requirement	C32 Check that Elected Members have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	Dannielle Hill	Completed	Attendance register monitored and no incidence of 3 consecutive Council Meetings not being attended by a Councillor
Legislative Requirement	C365 Publish Meeting Recording	Local Government Act 1995 Local Government (Administration) Regulations 1996	Dannielle Hill	Completed	All Council Meetings are livestreamed and publish on the Shire of Carnarvon website within 2 days of the meeting being held.
Operational Task	C469 RJED Grant - Strengthening Our Future Development Program - WWVP and WHS Statement of Compliance required	---	Amanda Leighton	completed	completed
Legislative Requirement	C545 Accessing the New LG Election Portal to Report Local Government Election Results	Local Government (Constitution) Regulations 1998	Amanda Leighton	Completed	completed
Operational Task	C322 Lease Invoice due - Coral Coast Helicopter Services - Office	---	Caroline Ballard	Completed	completed
Legislative Requirement	C344 Food Act and Public Health Act Reporting - ARIC	Food Act 2008 Public Health Act 2016	Stefan Louw	Completed	Added to ARIC Agenda for 16.12.2025
Operational Task	C387 Bookeasy Licence Agreement Renewal	---	Jodi Priest	Completed	action complete
Operational Task	C488 Renewal Notice / Annual Blanket Film License Roadshow PPL	---	Cheryl Weston	Completed	PURCHASE ORDER RAISED / RENEWAL DUE BY 31/12/2025
Operational Task	C499 TOURISM COUNCIL WA ANNUAL MEMBERSHIP RENEWAL	---	Jodi Priest	Completed	action complete
Operational Task	C540 Delegation Report - Environmental Health Officer	---	Michael Cooke	Completed	completed 14:20 on 31/10/2025

Operational Task	C364 RFT 03/2023 Youth Precinct (Pump Track)* Certificate of Practical Completion issued - works being accepted on 24 Oct 2023* Defect liability 12 months* Expiry of defect liability - 24 Oct 2024* Complete final inspection -...	---	Stephanie Leca	0% progress	---
Operational Task	C244 Lease Invoice due - Gladstone Campground Lease	---	Caroline Ballard	Completed	action complete
Operational Task	C333 Lease Invoice due - BP Powerhouse (Office) Building	---	Caroline Ballard	Completed	actions complete
Operational Task	C371 RFQ 05/2024 Seperable Portion A - Repair Town Levees* Certificate of Practical Completion issued - works being accepted on 29 Nov 2024* retention monies have been returned. Bank guarantee for 5% has been received (\$15675)* Defect liability...	---	Stefan Louw	0% progress	---
Legislative Requirement	C02 Monthly Financial Report & Financial Position Statement	Local Government Act 1995 Local Government (Financial Management) Regulations 1996	Sarah Driscoll	Completed	action complete
Legislative Requirement	C10 Gift & Travel Register Online - Internal Audit s.5.83	Local Government Act 1995 Local Government (Administration) Regulations 1996	Dannielle Hill	Completed	---
Legislative Requirement	C28 Financial Interests Register - Review	Local Government Act 1995	Dannielle Hill	Completed	---
Legislative Requirement	C98 Annual Report - Disability Access and Inclusion Plan	Disability Services Act 1993 Disability Services Regulations 2004	Giana Covella	Completed	---
Legislative Requirement	C140 Gift Register Review	Local Government Act 1995	Dannielle Hill	Completed	---
Legislative Requirement	C141 Gifts and Travel Register - Update	Local Government Act 1995 Local Government (Administration) Regulations 1996	Dannielle Hill	Completed	---

Legislative Requirement	C142 Copies of public documents to be given to State Librarian	Legal Deposit Act 2012Legal Deposit Regulations 2013	Cheryl Weston	Completed	November 2025 Issue 07 From the river to the reef Carnarvon & Coral Bay Community Newsletter uploaded to NED Legal Deposit website 17/11/2025
Operational Task	C192 Insurance certificate expiry - Axicom -Indara	---	Caroline Ballard	Completed	Action complete
Operational Task	C195 Insurance certificate expiry - Budget (Chalkwest Pty Ltd)	---	Caroline Ballard	Completed	Action complete
Legislative Requirement	C206 List of Payments by employees via purchasing cards	Local Government (Financial Management) Regulations 1996	Sarah Driscoll	Completed	actions complete
Legislative Requirement	C216 Submit Rebate Claims	Rates and Charges (Rebates and Deferments) Act 1992	Sarah Driscoll	Completed	Claim submitted by LG Best Practices 10.11.25
Operational Task	C225 Insurance certificate expiry - Peter Jecks Hangar 140 Cvn Airport	---	Caroline Ballard	Completed	actions complete
Legislative Requirement	C134 Continuing Professional Development Policy (for Council Members)	Local Government Act 1995	Dannielle Hill	Progressing	---
Legislative Requirement	C365 Publish Meeting Recording	Local Government Act 1995Local Government (Administration) Regulations 1996	Giana Covella	Completed	---
Operational Task	C547 Trainee and Apprentices Incentive claim -Monthly check	---	Denika Sweetman	Completed	---



3 Steps to Safety

Step One – Assessment Report

Shire of Carnarvon

August 2022



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INTRODUCTION

The 3 Steps to Safety program was established to recognise and meet the needs of Local Government with the aim of driving safety performance and minimising claim exposure. This report is the outcome of Step 1 of that program. The next steps are included at the end of this report.

Program Summary



Verification Report

The purpose of this report is to provide the Shire of Carnarvon with a summary of the assessment findings.

Verification Details

The verification activity was undertaken by Katherine Kempin (Senior WHS Consultant). The Shire of Carnarvon was represented by Amanda Leighton (Manager People, Culture & Systems) for the duration of the verification activity. This report has been peer reviewed by Emma Horsefield (People Risk Manager) at LGIS.

The assessment was undertaken on 11 – 12 August 2022. The sites visited as part of the activity were Depot, Waste Facility, Library and Carnarvon Airport.

Assessment Methodology

All evidence for this assessment was examined and verified on site through examination of documents, workplace inspections and interviews with workers from the Shire of Carnarvon. The assessment was undertaken against the Tier 2 OSH Checklist using the LGIS scoring methodology.

Finding	Score	Definition
Satisfactory	2	The organisation has fulfilled the requirement
Insufficient	1	The organisation has fulfilled some of the requirements but not all of it
Unsatisfactory	0	The organisation has not fulfilled the requirement



Limitations

This assessment was undertaken as part of LGIS' *3 Steps to Safety* program. It should not be relied upon for any assurance of legislative compliance. This assessment does not protect against enforcement action against the Shire of Carnarvon by any regulatory authority including WorkSafe.

Disclaimer

This verification report was produced in good faith by LGIS to assist Local Governments and reflects information that was considered accurate and reliable at the time of its publication. The employees of LGIS shall accept no liability or responsibility for any statutory enforcement or legal action against any Local Governments for reliance or use of the information contained herein.

Overall Scores

Category	Member Score	Available Score	Section Achievement
Management Commitment	12	16	75%
Planning	8	18	44%
Consultation & Reporting	8	16	50%
Hazard Management	9	16	56%
Training & Supervision	11	16	69%
Totals	48	82	59%



ASSESSMENT FINDINGS

1.0 Management Commitment

Element 1.1	There is a documented safety and health policy that demonstrates the organisations commitment to prevent safety and health risk at work
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> • There is an OSH Policy in place that demonstrates the organisations commitment to health and safety. • The OSH Policy is included within the health and safety induction where workers acknowledge understanding of the OSH Policy through Definitiv (Payroll and Workforce Management database system).

Element 1.2	The safety and health policy is signed by the CEO, reviewed annually and communicated to workers, suppliers, contractors, customers and visitors to the workplace
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> • The OSH Policy is signed by the CEO. • The OSH Policy is reviewed every 2 years where previous copies are maintained. The OSH Policy was last reviewed in January 2020 and it is currently under review. • Although workers are trained in the OSH Policy, it could not be determined if the OSH Policy is accessible to contractors, customers or others.
Recommendations:	<ul style="list-style-type: none"> • Develop a process where the OSH Policy is reviewed at least annually. • Review the contractor management process to ensure the OSH Policy is included. • Provide ready access of the OSH Policy to customers and others to demonstrate the organisations commitment to health and safety.



Element 1.3	Safety and health legislative requirements have been identified for operations and work activities and this is understood by management
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Although documentation viewed referenced legislation, it could not be determined if high risk activities had been identified across the Shire's operations, legislative requirements considered or were understood. The OSH Coordinator role would normally monitor legislative changes, however the position is currently vacant and it is not known if other positions within the organisation are observing legislative changes.
Recommendations:	<ul style="list-style-type: none"> Identify all high risk activities across the Shire's operations and the legislation that can be impacted. Consider other roles in the organisation that can provide support to the OSH Coordinator, when appointed, to monitor health and safety legislative changes within their specialised profession.
Element 1.4	Safety and health risk and responsibilities are documented at all levels
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Although health and safety responsibility statement is included within position descriptions, it is the same statement across all position levels.
Recommendations:	<ul style="list-style-type: none"> Review the health and safety responsibilities statement within position descriptions to ensure it is reflective of the position level.
Element 1.5	Management and supervisors are held accountable for safety and health risk
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> Health and safety is included within the performance management process. An OSH Committee action register is in place to assign accountability where senior management attendance is observed. However an OSH Committee has not met since February 2022 when the OSH Coordinator became vacant.
Recommendations:	<ul style="list-style-type: none"> Encourage existing OSH Committee members to reform to ensure health and safety issues are still being addressed.



Element 1.6	Financial and physical resources are allocated to meet safety and health responsibilities and are regularly reviewed
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> Health and safety is budgeted for and reviewed at least annually or more often where required. Health and safety is budgeted for such items as, but not limited to, OSH representative training, health and safety training, personal protective equipment (PPE) and other projects where identified. OSH representatives have been identified to support workers across the organisation. Although some positions have recently become vacant, the organisation is actively trying to fill those vacant roles.

Element 1.7	All workers have sufficient time to complete safety and health related tasks
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> Time has been allocated for internal meetings to regularly occur where health and safety is an agenda item. Workers are provided time to attend various health and safety training, including required training for health and safety representatives. Since the vacancy of the OSH Coordinator role, the OSH Committee has not formed and workplace inspections are not being completed. Previously workplace inspections were only being completed by the OSH representatives. Various health and safety activities, including hazard, incident and injury reporting is still being completed.
Recommendations:	<ul style="list-style-type: none"> Review the workplace inspection process to ensure all senior management take part in workplace inspections so they can be readily informed of any issues.

Element 1.8	Recommendations to improve safety and health risk management are acted upon
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Although OSH Committee minutes and incident reports demonstrated improvements to health and safety were acted upon in a timely manner, since the OSH Coordinator vacancy it was not clear if issues were being effectively identified and controlled.
Recommendations:	<ul style="list-style-type: none"> Remind OSH Representatives and supervisors of the importance for health and safety issues to continue to be identified for control, even in the temporary absence of an OSH Coordinator.



2.0 Planning

Element 2.1	A process for planning OSH has been developed in consultation with workers or their representatives, which has been implemented and reviewed
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> A 2021 OSH Plan has been developed however it has not been implemented.
Recommendations:	<ul style="list-style-type: none"> Develop an OSH Plan in consultation with ELT and the OSH Committee. The OSH Plan should include health and safety objectives and broad strategies to be achieved, persons responsible and timeframes to be achieved.
Element 2.2	Have safety and health objectives and measurable targets been developed, implemented and regularly reviewed
Findings:	Unsatisfactory
Observation:	<ul style="list-style-type: none"> Although the health and safety data is collected, objectives and measureable targets have not been developed.
Recommendations:	<ul style="list-style-type: none"> Develop health and safety objectives and measurable targets and performance is monitored by ELT and OSH Committee. Develop a process to annual review objectives and targets, or more frequently as required.
Element 2.3	There a process in place to identify workers with special needs and tasks assessed for suitability
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> The organisation conducts pre-employment medicals prior to engagement to ascertain if potential workers have special needs. Supervisors tailor communications, training and instruction for workers identified as having literacy concerns. Where required ergonomic assessments are conducted and fitness to work policy is engaged.



Element 2.4	Policies and procedures for engaging and managing contractors are in place
Findings:	Unsatisfactory
Observation:	<ul style="list-style-type: none"> Policies and procedures for engaging and managing contractors has not yet been developed.
Recommendations:	<ul style="list-style-type: none"> Develop contractor management policies and procedures and ensure workers are trained. <p><i>*Note – the Shire can utilise the LGIS Contractor Management Toolkit for templates</i></p>

Element 2.5	Contractor management records are effectively maintained
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Discussions had confirmed that contractor insurance information is obtained, it could not be determined if other records are effectively maintained.
Recommendations:	<ul style="list-style-type: none"> Develop a process where contractor management records are maintained. Records should include, but not limited to, contractor consultation, assessments, inspections and reviews, to effectively demonstrate the organisations due diligence and decision making.

Element 2.6	Potential emergency situations have been identified, diagrams and relevant emergency procedures are in place
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Emergency procedures have been developed however they have not been effectively maintained in all workplaces. First aiders have been trained however emergency wardens have not yet been identified and trained. Emergency and fire protection equipment is available and regularly maintained. Emergency drills are not currently taking place.
Recommendations:	<ul style="list-style-type: none"> Review the evacuation diagrams to ensure they appropriate and include a procedure for persons to follow in an emergency. Develop emergency procedures for the likely emergency situations applicable to the workplace. Identify and train workers in emergency warden duties. Conduct emergency drills, at least annually, on the likely emergency situations that could occur and this is documented.



Element 2.7	Policy, procedures, work instructions and work practices reflect current safety and health legislation, standards, codes of practice, guidance materials, agreements and guidelines
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Although all policy and procedure templates have a section for legislation, a review of documentation against recent legislative changes including codes of practice, standards and guidance materials has not yet been conducted.
Recommendations:	<ul style="list-style-type: none"> Identify all policies, procedures, Safe Work Method Statements (SWMS), Safe Work Procedures (SWP) and any other health and safety material, and review recent changes against developed documentation.

Element 2.8	Workers have access to current legislation, standards, codes of practice, guidance notes, agreements and guidelines relevant to their work tasks
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> Discussions had confirmed that workers knew to approach their OSH representatives, their manager or the Manager People, Culture & Systems for further information. Legislation, codes of practice and guidelines are stored on the organisations S: Drive. Safety Data Sheets (SDS) registers are maintained and available to workers.



Element 2.9	Do work tasks and workers meet legislative requirements to perform tasks and/or operate plant and equipment (i.e. licence, registration of plant and equipment, asbestos registers, noise survey) and is this regularly reviewed
Findings:	Insufficient
Observation:	<ul style="list-style-type: none">Discussions had confirmed that workers licences and training information is obtained and kept within personnel files.Workplace inspections confirmed most plant and equipment are on regular schedules for inspection, maintenance and review however there were some gaps regarding electrical testing and tagging not maintained as well as the WorkSafe register certificates for the air compressors not displayed.An asbestos register, identification of asbestos containing material and training in asbestos awareness is not being controlled in accordance with legislative requirements.
Recommendations:	<ul style="list-style-type: none">Review all air compressors for the requirement to be registered with WorkSafe WA and clearly display registration certificates with the air compressor.Review the management of asbestos containing materials owned by the organisation and ensure asbestos containing materials and documentation is managed in accordance with legislative requirements.



3.0 Consultation and Reporting

Element 3.1 Consultation procedures are in place that have been agreed to by workers

Findings: Insufficient

Observation:

- A consultation and communication procedure has not yet been developed.
- There is an expectation for workers to attend and actively participate in meetings where health and safety is discussed.
- An OSH Committee has been established however since the OSH Coordinator role has become vacant meetings have not been taking place.

Recommendations:

- Develop a consultation and communication procedure in consultation with workers or their representatives, and ensure workers are trained.
- Develop a terms of reference for the OSH Committee that identifies succession planning if the Chairperson is not in attendance.

Element 3.2 Consultative arrangements are communicated to workers and understood

Findings: Insufficient

Observation:

- Communication and consultation arrangements are informally implemented through team meetings and one on one discussions.
- Although an issue resolution process has been developed, it has not been implemented.

Recommendations:

- Once developed ensure the consultation and communication procedure has been included within health and safety inductions for new starters and refreshers for existing workers.

Element 3.3 Workers or their representatives are involved in planning processes for the management of safety and health risk at the workplace

Findings: Insufficient

Observation:

- The organisation does not currently have a planned approach to the health and safety management system.
- Discussions had with workers confirmed that they are consulted regarding various health and safety risks that may impact them within the workplace such as, but not limited to, plant and equipment, workplace layout, process changes and training.

Recommendations:

- Re-establish the OSH Committee and involve members in the development of the OSH Plan.



Element 3.4 Workers or their representatives are consulted regarding proposed changes to the work environment, processes or procedures and purchasing decisions that could affect their safety and health

Findings: Insufficient

Observation:

- Discussions had confirmed that workers are consulted regarding proposed changes in the workplace or purchasing decisions however documentation to support this is not evident.
- The OSH Committee meeting has mechanisms in place for consultation on certain issues to be documented however meetings are not currently taking place.

Recommendations:

- Develop a process where changes in the workplace, processes or purchasing decisions made are done in consultation with workers or their representatives and this is documented.

Element 3.5 Workers or their representatives are consulted regarding management of hazards in the workplace

Findings: Satisfactory

Observation:

- Discussions had with workers confirmed that they are consulted regarding the management of hazards within the workplace.
- Workers have undertaken various internal and external training regarding hazard management principles.

Element 3.6 Consultation arrangements are reviewed to ensure they remain effective

Findings: Unsatisfactory

Observation:

- Consultation arrangements are currently not reviewed.

Recommendations:

- Develop a process for consultation arrangements to be reviewed and this is documented.

Element 3.7 Senior management are involved in consultation arrangements

Findings: Satisfactory

Observation:

- Senior management regularly attend or chair team meetings.
- When previously established, senior management attended OSH Committee meetings.

Recommendations:

- When the OSH Committee has been re-established ensure senior management continue to attend.



Element 3.8	Managers and supervisors are aware of the Issue Resolution process
Findings:	Insufficient
Observation:	<ul style="list-style-type: none">Although an issue resolution process has been developed, it could not be determined if it has been effectively implemented, included within the health and safety induction training or if it was understood by managers and supervisors.
Recommendations:	<ul style="list-style-type: none">Develop an issue resolution process and ensure all workers are trained.



4.0 Hazard Management

Element 4.1 There is a process in place for identifying, assessing and controlling hazards in the workplace

Findings: Insufficient

Observation:

- Procedures for hazard identification, risk assessment and control have not been implemented.
- Workers utilise workplace inspections, SWMS, SWP and Take 5's for their hazard reporting however hazards are not reported in any other way, e.g. hazard report form.

Recommendations:

- Develop a hazard identification, risk assessment and control procedure and ensure workers are trained.

Element 4.2 Controls have been implemented for identified hazards

Findings: Insufficient

Observation:

- Observations were made to demonstrate some control measures have been implemented and a hazard register has been developed to monitor control actions however individual hazard reporting is not currently taking place.

Recommendations:

- Reinforce the importance of hazard reporting with the workers to ensure hazards are being reported and effectively control before an incident occurs.

Element 4.3 SWP/SWMS/JSA's are developed for tasks with significant safety risks

Findings: Satisfactory

Observation:

- SWMS and SWP have been developed for tasks with a significant safety risk.

Element 4.4 SWP/SWMS/JSA's are regularly reviewed in a reasonable timeframe to ensure they remain appropriate

Findings: Insufficient

Observation:

- Discussions had with workers confirmed that a review is required and in some areas, a review is currently underway to ensure they adequately reflect recent WHS legislation.

Recommendations:

- Develop a process for workers to regularly review SWMS and SWP, at least every 2 years, or more frequently where required.



Element 4.5	Implemented controls are reviewed to ensure they are effective
Findings:	Unsatisfactory
Observation:	<ul style="list-style-type: none"> Discussions had indicated that controls are reviewed for effectiveness however this is not documented.
Recommendations:	<ul style="list-style-type: none"> Develop a process where implemented control measures are reviewed to ensure they are effective and this is documented.

Element 4.6	Procedures for reporting hazards, incidents, injuries and disease are in place, have been communicated to workers and are investigated
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Procedures for reporting hazard, incident, injuries and disease have been developed however a review is required. Incident reports demonstrates that minor incidents are investigated, a guide for any major incident investigations has not yet been developed. Incidents are investigated by supervisors and OSH representatives, however investigation training has not been provided to those workers who are likely be part of an investigation team.
Recommendations:	<ul style="list-style-type: none"> Review the hazard, incident, injuries and disease reporting procedures and ensure the incident investigation process is clear.

Element 4.7	Hazard, incident, injury and disease reports are kept on file and monitored by management
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> Workers report all incident, injury and diseases to their supervisors and these reports are maintained by the Manager People, Culture & Systems. Incident, injury and disease reports are discussed at ELT, toolbox, staff and previously within OSH Committee meetings.
Recommendations:	<ul style="list-style-type: none"> Re-establish the OSH Committee meetings and ensure hazard, incident, injury and disease reports are discussed.



Element 4.8 The organisation is aware of WorkSafe incident notification requirements

Findings: Insufficient

Observation:

- Discussions had indicated that organisation was partially aware of WorkSafe incident notification requirements however further training regarding the recent legislative increases to reporting would be of benefit.

Recommendations:

- Ensure WorkSafe incident notification requirements is included within the hazard, incident, injury and disease reporting procedure and workers are trained.



5.0 Training and Supervision

Element 5.1	The training requirements for all workers has been identified
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> Position descriptions identify the training requirements for all roles and a plan is in place to develop a training needs analysis to identify any further gaps. Definitiv software has been implemented to provide a training matrix for training competencies. Workers actively participate in identifying their training requirements within the performance review process or to their supervisor directly.
Recommendations:	<ul style="list-style-type: none"> Complete a training needs analysis in a reasonable timeframe.
Element 5.2	Workers are provided training in their roles and activities
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> Discussions had confirmed that workers are provided training relevant to their roles and activities.
Element 5.3	Workers are provided adequate supervision to ensure they perform their work safely
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> Discussions had confirmed that the level of supervision was suitable to the role. Where direct supervision is unable to be provided, other working alone processes are engaged.
Element 5.4	Managers and supervisors have appropriate safety and health knowledge, skills and experience
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> Position descriptions identify manager and supervisor knowledge, skills and experience required for the role. Although managers and supervisors have undertaken internal roles and responsibilities training regarding the recent changes to WHS legislation, a refresher of this type of training would be of benefit to capture turnover.
Recommendations:	<ul style="list-style-type: none"> Provide roles and responsibilities training to senior leaders on a regular basis to ensure new personnel can be adequately informed.



Element 5.5	A documented training procedure is in place
Findings:	Unsatisfactory
Observation:	<ul style="list-style-type: none"> Although discussions had confirmed that workers knew how to apply for training, a documented training procedure is not currently in place.
Recommendations:	<ul style="list-style-type: none"> Develop a training procedure for the organisation to be able to clearly demonstrate how and when training will be provided, eligibility, trainer selection, and evaluation and review upon completion.
Element 5.6	The training program is reviewed to ensure it remains appropriate
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Training is currently evaluated individually within the performance review process but is not currently reviewed against training objectives and its relevance within the organisation.
Recommendations:	<ul style="list-style-type: none"> Develop a process where the training program is reviewed by senior management and/or OSH Committee against the training objectives and relevance within the organisation and minutes are maintained.
Element 5.7	Training is delivered by people with appropriate knowledge, skills and experience
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Although the organisation primarily utilises training services from Registered Training Organisations (RTO) records are not consistently maintained to demonstrate that the trainer has the appropriate knowledge, skills and experience required to effectively deliver training. Non RTO trainers are engaged as required and assessments of the trainer's suitability is not documented.
Recommendations:	<ul style="list-style-type: none"> Develop a process where the assessment of all trainers is completed and this is documented.
Element 5.8	Records of training are kept
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Although training certificates and attendance lists are maintained and stored on personnel files, records of training objectives, competencies, job observations to confirm training is being applied within the workplace is not currently maintained.
Recommendations:	<ul style="list-style-type: none"> Develop a process for records to be maintained that confirms the type of training undertaken and that workers are applying training knowledge to perform their work tasks safely.



ISSUES IDENTIFIED DURING THE ASSESSMENT NOT RECORDED ELSEWHERE

Depot

- Air compressor – a certificate of registration has been obtained from WorkSafe WA however this was not displayed with the piece of plant.
 - Recommendation – display the WorkSafe registration certificate with the air compressor in accordance with legislative requirements.
- Chemical management – although a SDS register has been developed and some risk assessments had been completed, observations were made that a review is required.
 - Recommendation – review the SDS register to ensure it is current and risk assessments have been completed by workers for all hazardous chemicals.
- Tyres – a large stockpile of used tyres were observed within the yard that could pose a fire risk as well as other environmental legislative impacts.
 - Recommendation – remove waste tyres from the yard and dispose of them in accordance with legislative requirements.
- Housekeeping – review shelving requirements within the workshop storage cage. Observations were made that a number of items were being stored leaning against the cage that were not securely contained.
 - Recommendation – review storage requirements to ensure items can be stored in a contained manner and are not likely to fall and injure someone or damage equipment. Consider a rack/shelving/hooks to secure items effectively.
- Car batteries – a number of car batteries are stored uncontained and exposed to the elements.
 - Recommendation – implement a process for batteries to be removed and disposed of in an appropriate timeframe. If batteries are to be stored prior to disposal, they need to be within a bunded area and protected from the environment.
- Emergency deluge shower and eye wash – items are stored around the emergency deluge shower and eye wash restricting access.
 - Recommendation – identify an exclusion zone around the emergency deluge shower and eye wash station and ensure that a free path of travel to access is available at all times.
- Gas cylinders – a number of gas cylinders and fire extinguishers were stored unrestrained around the site.



- Recommendation – ensure all gas cylinders are affixed/contained to prevent any uncontrolled release.

Waste Facility

- Air compressor – a certificate of registration has not been obtained from WorkSafe WA.
 - Recommendation – register the air compressor with WorkSafe WA in accordance with legislative requirements and ensure the certificate is displayed with the air compressor. The Shire should consider identifying and collating a list of all the air compressors owned to ensure effective maintenance and management.
- Cash handling management – discussions had identified that a location to securely store cash at the waste facility is not in place. Workers were removing cash from site and storing within their own home.
 - Recommendation – review the cash storage and handling requirements for the waste facility and ensure processes are in place for any cash obtained to be securely stored, this could be at the Shire administration building. Consideration should be given to remove the risk of physical cash handling at the waste facility and promote electronic transfers.
- Liquid waste ponds – the liquid waste ponds are not clearly identifiable and do not currently have control measures in place to prevent a person from falling in. On the day a contractor was observed performing their tasks to unload waste collected, working in isolation, working at height and in close proximity to the edge of the pond.
 - Recommendation – identify and implement control measures that prevent a person from falling into the ponds. Consideration should be given to install a barrier around the ponds to prevent a person from falling. Spotters should be engaged to ensure the contractor is appropriately supervised. The area should be clearly signed to warn others of the hazard.

Carnarvon Airport

- Asbestos – asbestos containing materials (ACM) were sighted within several structures in poor condition that poses a health risk. A review of the asbestos register demonstrated that it has not been regularly maintained, gaps regarding ACM identification were observed and the register did not include/consider all properties own by the Shire. Risk assessments have not been completed for previously identified ACM. An asbestos management plan has not been implemented and workers have not been trained in asbestos awareness.
 - Recommendation – engage a competent person to develop an asbestos management plan, create an asbestos register, complete risk assessment and suggest control measures for identified ACM, train workers in asbestos awareness, and ensure ACM has been clearly labelled, all in accordance with *Work Health and Safety Regulations 2022, Chapter 8*.





NEXT STEPS

Step 2 of the *3 Steps to Safety* program involves the development of an OSH Action Plan between the Shire of Carnarvon and LGIS. This action plan sets the actions to be taken to address the areas requiring improvement.

Step 3 involves the Shire of Carnarvon implementing the agreed actions with the assistance of LGIS through mentoring, assisting and providing templates as required.

ACKNOWLEDGEMENTS

LGIS would like to thank the Shire of Carnarvon for their hospitality during the assessment. This appreciation is extended to all personnel who were involved in the activity, who made themselves available or prepared and presented documents.





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3 Steps to Safety

Step One – Assessment Report

Shire of Carnarvon

August 2025



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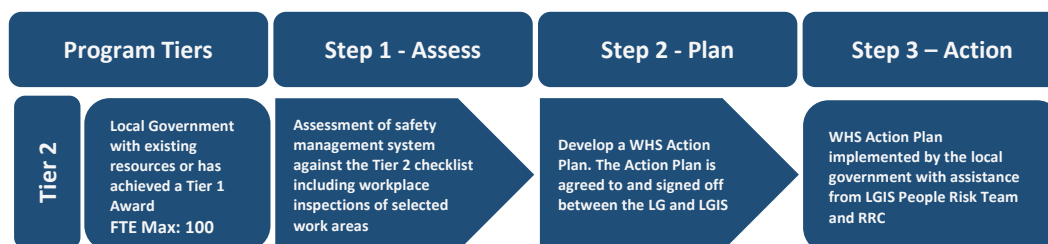
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INTRODUCTION

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Program Summary



Verification Report

The purpose of this report is to provide the Shire of Carnarvon with a summary of the assessment findings.

Verification Details

The verification activity was undertaken by Philip Zikpi (WHS Consultant). The Shire of Carnarvon was represented by Denika Sweetman (Manager People, Culture & Wellbeing) for the duration of the verification activity. This report has been peer reviewed by Emma Horsefield (People Risk Manager) at LGIS.

The assessment was undertaken on the 22nd & 23rd July 2025. The sites visited as part of the activity were the Administrative building, Work Depot, Carnarvon Airport, Library/Art Gallery, Visitor Centre & Waste Facility.

Assessment Methodology

All evidence for this assessment was examined and verified on site through examination of documents, workplace inspections and interviews with workers from the Shire of Carnarvon. The assessment was undertaken against the Tier 2 WHS Checklist using the LGIS scoring methodology.

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Unsatisfactory	0	The organisation has not fulfilled the requirement



Limitations

This assessment was undertaken as part of LGIS' *3 Steps to Safety* program. It should not be relied upon for any assurance of legislative compliance. This assessment does not protect against enforcement action against the Shire of Carnarvon by any regulatory authority.

Disclaimer

This verification report was produced in good faith by LGIS to assist Local Governments and reflects information that was considered accurate and reliable at the time of its publication. The employees of LGIS shall accept no liability or responsibility for any statutory enforcement or legal action against any Local Governments for reliance or use of the information contained herein.

Overall Scores

Category	Member Score	Available Score	Section Achievement
Management Commitment	13	16	81%
Planning	10	18	56%
Consultation & Reporting	13	16	81%
Hazard Management	09	16	56%
Training & Supervision	09	16	56%
Volunteer Management	16	18	89%
Totals	70	100	70%



ASSESSMENT FINDINGS

1.0 Management Commitment

Element 1.1 There is a documented health and safety policy that demonstrates the organisations commitment to prevent health and safety risk at work.

Findings: Satisfactory

Observation:

- The Shire has a Work Health and Safety (WHS) Policy that demonstrates its commitment to upholding high health and safety standards and fostering a culture of well-being in the workplace.
- The Policy indicates that the Shire understands and accepts responsibilities set out in the work health and safety legislation.

Element 1.2 The health and safety policy is endorsed by the CEO, reviewed periodically and communicated to workers, suppliers, contractors, customers and visitors to the workplace.

Findings: Insufficient

Observation:

- The policy is endorsed by the CEO and records of previously endorsed policies are provided to demonstrate that it undergoes regular (biennial) reviews to ensure its ongoing relevance and effectiveness.
- A copy of the policy is provided to each new worker during onboarding and is also discussed as part of the induction training
- The Policy is not displayed on noticeboards or in areas of high visibility within the Shire and there was no indication on how the policy is communicated to the Shire's contractors and visitors.

Recommendations:

- The Shire must ensure the timely review of the policy, either at the earliest opportunity, annually or as circumstances require, to maintain its relevance and effectiveness over time.
- The Shire should implement a process to ensure the policy is effectively communicated to all stakeholders (workers, contractors, volunteers, and visitors). This can be achieved by prominently displaying signed copies of the policy in all Shire-staffed facilities, publishing it on the Shire's website and including it in the induction process.



Element 1.3 Health and safety legislative requirements have been identified for operations and work activities and this is understood by management.

Findings: Insufficient

Observation:

- The Manager People, Culture & Wellbeing monitors health and safety legislation and industry standards through various channels, including, but not limited to, WorkSafe WA newsletters, LGIS (LGSAG), and other industry-specific memberships.
- Changes and updates are communicated through multiple channels, including email, the intranet, staff noticeboards, the WHS Committee, and safety share circulations.
- Reviewed documents confirm that the Shire has acknowledged and recognised the health and safety legislative requirements for certain operations and work activities.
- The Shire has not yet identified and fulfilled its obligation to develop a Safe Work Method Statement (SWMS) for high-risk construction activities, as mandated by the Work Health and Safety (General) Regulations 2022.

Recommendations:

- To meet their legislative obligations, the Shire should establish a WHS register of high-risk construction activities to systematically identify, record and manage the development of the required SWMSs for these activities.

Element 1.4 Health and safety risk and responsibilities are documented at all levels

Findings: Satisfactory

Observation:

- The Shire ensures that all position descriptions include a tailored health and safety responsibility statement that outline the individual's health and safety obligations. Additionally, during the induction process, worker, contractors and volunteers are provided with a comprehensive overview of the Shire's health and safety expectations to ensure clear understanding of their respective responsibilities for health and safety risk management.

Element 1.5 Management and supervisors are held accountable for health and safety risk.

Findings: Insufficient

Observation:

- While the performance appraisal process enables the Shire to assess the overall accountability of managers and supervisors, the health and safety component is somewhat generalised and does not sufficiently evaluate their compliance with Workplace Health and Safety (WHS) expectation.

Recommendations:

- The Shire should develop processes to hold managers and supervisors accountable for health and safety responsibilities beyond the scope of the annual performance review.
- These processes could be integrated into the Shire's existing management framework to ensure a comprehensive approach to accountability.



Element 1.6 Financial and physical resources are allocated to meet health and safety responsibilities and are regularly reviewed.

Findings: Satisfactory

Observation:

- The Shire provides financial and physical resources to allow the implementation of decisions regarding health and safety management.
- The budget covers a range of items, including health and safety projects, training for health and safety representatives, subscriptions, personal protective equipment (PPE), the acquisition of machinery and equipment that reduce hazards as well as health and wellness programs.
- The budget is reviewed semi-annually, annually, or more often if necessary, and the operational aspects are regularly discussed in the WHS Committee, and Executive Leadership meetings.

Element 1.7 All workers have sufficient time to complete health and safety related tasks

Findings: Satisfactory

Observation:

- Workers, and health and safety representatives confirm that sufficient time is available for completion of health and safety related tasks.
- This is evidenced by the completion of pre-start checks, participation in toolbox meetings, workplace inspection reports, minutes from WHS committee meetings, and employee attendance at training courses.
- Prior to commencing work activities, workers are provided with adequate time to participate in pre-start meetings and complete all health and safety-related documentation.
- The Shire also ensures that all Health and Safety representatives are allocated time to complete their accredited training courses, engage in consultations with those they represent, and conduct regular workplace inspections in collaboration with their managers and supervisors.

Element 1.8 Recommendations to improve health and safety risk management are acted upon.

Findings: Satisfactory

Observation:

- Hazard and incident reports are diligently recorded in the appropriate register on Safety Champion, a digital platform for workplace safety and compliance management. These reports are accompanied by corresponding corrective actions that are promptly implemented.
- During interviews, workers confirmed their involvement in implementing recommended controls, expressed confidence in raising issues, and affirmed that remedial actions and recommendations affecting their work areas are addressed promptly and within a reasonable timeframe.



2.0 Planning

Element 2.1 A process for planning WHS has been developed in consultation with workers or their representatives, which has been implemented and reviewed.

Findings: Insufficient

Observation:

- The Shire could not demonstrate that a process of planning WHS has been developed in consultation with workers or their representatives.
- While the Shire has provided detailed health and safety performance summaries comparing 2023 and 2024, it lacks a comprehensive plan to effectively translate its health and safety policy statement into practical implementation.

Recommendations:

- The Shire should develop a set of health and safety objectives and establish broad strategies to be used to achieve those objectives.
- The planning process should identify:
 - ✓ Who is responsible for various aspects of the safety management?
 - ✓ What resources are required?
 - ✓ When objectives are to be achieved? and
 - ✓ Regular reviews to assess progress and ensure it still meets the Shire's needs.

Element 2.2 Have health and safety objectives and measurable targets been developed, implemented and regularly reviewed.

Findings: Insufficient

Observation:

- Each position within the Shire contains a documented health and safety objectives and targets, however, they are broad, lack detail and have not been reviewed regularly.
- Although the Shire produces annual health and safety performance summaries through the Safety Champion platform, these reports predominantly focus on lagging indicators and lack leading indicators to offer predictive insights and facilitate ongoing improvement.

Recommendations:

- The Shire should establish a process for regularly reviewing and refining its health and safety objectives and targets to ensure they are specific, measurable, and aligned with current legislative requirements.
- The shire should integrate leading indicators into the performance summaries to enhance proactive risk management and continuous improvement.



Element 2.3 There is a process in place to identify workers with special needs and tasks assessed for suitability.

Findings: Satisfactory

Observation:

- The Shire has established a Disability Employment Pathways Initiative Framework that outline its arrangements for accommodating individuals with special needs, aiming to balance operational requirements with fair treatment by considering each worker's unique needs and circumstances.
- Every successful candidate is required to undergo medical assessment that test their fitness or health against the fundamental requirements of the job prior to commencing employment with the Shire.
- The Medical assessment aims to identify workers with special or health challenges to ensure that work tasks are adjusted, and resources are allocated accordingly.
- After hiring, any special needs identified or communicated are addressed through a tailored and informal approach, ensuring training and communication are customized to support their specific requirements.

Element 2.4 Policies and procedures for engaging and managing contractors are in place

Findings: Insufficient

Observation:

- Although the Shire developed a Purchasing and Procurement Policy for the engagement of contractors, current operational management of contractors is conducted on an ad-hoc and site-specific basis and lacks formal documentation.
- The Shire currently does not have documented or formalised policies and procedures in place for the effective management of contractors.

Recommendations:

- The Shire should develop contractor management policies and procedures to establish standardised processes for engaging, overseeing, and evaluating contractors.
- These policies and procedures should be communicated to all stakeholders, supported with education and awareness.
- The policies and procedures must include mechanisms for monitoring and recording contractors' safety performance, along with a commitment to regularly review to ensure that they are fit for purpose.



Element 2.5	Contractor management records are effectively maintained
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Although the Shire requests and verifies evidence of regulatory documents such as valid insurance at the time of engagement, it remains unclear whether other relevant records are effectively maintained. Furthermore, there is no established process for ongoing monitoring or verification of the continued validity of insurance coverage throughout the duration of long-term contracts.
Recommendations:	<ul style="list-style-type: none"> As per recommendations in 2.4, the Shire should develop contractor management procedures in consultation with all stakeholders. This should be supported with education and awareness around the engagement and ongoing management of contractors. These procedures should include how contractors will be monitored and assessed.
Element 2.6	Potential emergency situations have been identified, diagrams and relevant emergency procedures are in place.
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> The Shire has created evacuation diagrams and emergency management plan for various emergency scenarios and has carried out emergency drills at some of its locations to ensure that workers are adequately prepared to respond appropriately in the event of an emergency. The Shire has designated and trained First Aid officers and Fire Wardens who are available to respond to any emergency situations. Although emergency and fire protection equipment are accessible and undergo regular maintenance to ensure operational readiness, some units have obstructed access, which could impede quick deployment during an emergency. Furthermore, while the Shire has provided duress alarms to frontline staff and personnel working in isolation, these devices are not subject to regular testing to verify their continued effectiveness.
Recommendations:	<ul style="list-style-type: none"> The Shire should ensure clear, unobstructed access pathways to all emergency and fire protection equipment for quick and effective response during emergencies. The Shire should also establish a routine testing schedule for all duress alarms to ensure their ongoing functionality and reliability in emergency situations. The Shire should further implement a comprehensive and structured schedule for regular emergency drills to significantly enhance the effectiveness and resilience of its safety and emergency preparedness program.



Element 2.7 Policy, procedures, work instructions and work practices reflect current health and safety legislation, standards, codes of practice, guidance materials, agreements and guidelines.

Findings: Insufficient

Observation:

- Although the Shire presented documentation showing that procedures and work instructions, such as the JSA/SWP include references to applicable health and safety legislation, standards, codes of practice, and supplementary guidance materials, it has failed to develop a SWMS for high-risk construction work as mandated by the Work Health and Safety (General) Regulations 2022.

Recommendations:

- The Shire should develop and implement a SWMS for high-risk construction work in compliance with the Work Health and Safety (General) Regulations 2022.
- The SWMS's must be developed in collaboration with the workers performing these tasks, identifying the hazards associated with the work, outlining the health and safety risks related to those hazards, and detailing the corresponding control measures.

Element 2.8 Workers have access to current legislation, standards, codes of practice, guidance notes, agreements and guidelines relevant to their work tasks.

Findings: Insufficient

Observation:

- Discussions confirmed that workers are aware to seek further information from their safety representatives, managers, or the Manager of People, Culture & Wellbeing, and that workers without computer access can request the latest applicable legislation, standards, and codes of practice through the People, Culture & Wellbeing team.
- Safety Data Sheets (SDS) are maintained and readily accessible to all workers to ensure they have timely access to critical safety information regarding hazardous substances.

Recommendations:

- The Shire may wish to consider the installation of noticeboards in prominent, high-visibility locations, ensuring that workers, contractors, and visitors can access essential safety updates and resources.



Element 2.9	Do work tasks and workers meet legislative requirements to perform tasks and/or operate plant and equipment (i.e. licence, registration of plant and equipment, asbestos registers, noise survey) and is this regularly reviewed
Findings:	Insufficient
Observation:	<ul style="list-style-type: none">• Position descriptions specify the licensing, training, skills, and expertise required for workers to perform their job tasks effectively.• Workers receive comprehensive training in the operation of plant and equipment relevant to their roles, with all licenses and registrations for mobile equipment kept current, and copies of workers' licenses scanned and securely stored in their personnel files.• However, there is a need to enhance the frequency and consistency of reviews to ensure ongoing compliance, as the Shire currently lacks the capacity to monitor the continued validity of licenses beyond their initial submission.
Recommendations:	<ul style="list-style-type: none">• The Shire should establish mechanisms to effectively monitor the ongoing validity of licenses beyond their initial submission.



3.0 Consultation and Reporting

Element 3.1 Consultation procedures are in place that have been agreed to by workers

Findings: Satisfactory

Observation:

- The Shire has established consultation and communication methods for addressing health and safety issues, which include toolbox meetings, pre-start meetings, WHS Committee meetings, as well as health and safety representatives.
- The terms of reference for the WHS Committee outline its mission to promote a proactive and collaborative approach to health and safety, encouraging active worker participation in identifying and addressing health and safety concerns.

Element 3.2 Consultative arrangements are communicated to workers and understood

Findings: Satisfactory

Observation:

- During the mandatory induction process, all workers are informed about the consultative arrangements.
- The consultative arrangements are further communicated to workers through the latest health and safety news and information shared on the intranet, Safety Share, Email, Noticeboards, and during WHS Committee meetings, as well as toolbox meetings.
- Managers and supervisors also convey the adopted consultative arrangements during their daily interactions with workers.
- Workers are further kept informed by their health and safety representatives, who provide regular updates to their work groups on health and safety issues.

Element 3.3 Workers or their representatives are involved in planning processes for the management of health and safety risk at the workplace.

Findings: Satisfactory

Observation:

- Minutes of WHS Committee and toolbox meetings confirm that workers or their representatives are involved in the process for managing health and safety risk in the workplace.
- Managers and supervisors ensure that everyone involved in the work communicates with each other to identify hazards and risks, talks about health and safety concerns and works together to find solutions.
- Workers interviewed confirmed their involvement in discussions regarding changes to workplace practices related to safety.



Element 3.4 Workers or their representatives are consulted regarding proposed changes to the work environment, processes or procedures and purchasing decisions that could affect their health and safety.

Findings: Satisfactory

Observation:

- Workers confirm that they are given a reasonable opportunity to contribute to the decision-making process relating to the health and safety matters, such as the purchase new or used equipment or the use of new substance.
- The Shire also consults and involves workers in the risk assessment discussion prior to the purchase of any new equipment and plant.
- The Shire facilitates practical demonstrations and training sessions by experts from manufacturing companies when new equipment is introduced.

Recommendations:

- The Shire should sustain its collaborative approach to work environment changes and ensure thorough documentation of these discussions to facilitate future reference and continuous improvement.

Element 3.5 Workers or their representatives are consulted regarding management of hazards in the workplace.

Findings: Insufficient

Observation:

- The Shire consults with workers or their representatives when identifying hazards, assessing risks and deciding on measures to eliminate or minimise those risks.
- Workers confirm that they are given a reasonable opportunity to express their views and to raise health or safety issues.
- Although workers and their representatives are engaged in the consultation processes related to hazard management, it was evident that there was a lack of understanding amongst workers.

Recommendations:

- The Shire should provide targeted training sessions that cover the principles, procedures, and responsibilities related to risk management and hazard identification.

Element 3.6 Consultation arrangements are reviewed to ensure they remain effective

Findings: Insufficient

Observation:

- The Shire's consultative arrangements are not currently subject to a formal review.

Recommendations:

- The Shire should establish a formal process for monitoring, measuring, and reviewing the effectiveness of the consultative mechanism across various operational levels. This information could be gathered through workers and contractors' feedback surveys.



Element 3.7	Senior management are involved in consultation arrangements
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none">• The Shire provided evidence to show senior management's involvement in the consultation arrangements through their attendance at all toolbox and monthly staff meetings.• Management meetings incorporate discussions on health and safety topics on the agenda.
Element 3.8	Managers and supervisors are aware of the Issue Resolution process
Findings:	Insufficient
Observation:	<ul style="list-style-type: none">• While the Shire has a WHS Issue Resolution Procedure outlining the steps for resolving workplace WHS issues, there is no evidence to show that managers and supervisors have received adequate training in this process or that they have easy access to the policy.
Recommendations:	<ul style="list-style-type: none">• The Shire should implement training for managers and supervisors on the WHS Issue Resolution Procedure and ensure the policy is easily accessible to all relevant personnel.



4.0 Hazard Management

Element 4.1 There is a process in place for identifying, assessing and controlling hazards in the workplace.

Findings: Insufficient

Observation:

- The Shire has processes such as JSA, work inspections, hazard reports, and Take 5's for hazard identification, assessment and control, but their consistent application across the organization is lacking.

Recommendations:

- The Shire should establish standardised hazard management procedures and conduct regular audits to ensure consistent application across all departments.

Element 4.2 Controls have been implemented for identified hazards

Findings: Insufficient

Observation:

- The Shire maintains documented records of corrective actions and a comprehensive hazard register, regularly updated and accessible to all workers, to manage risks associated to work-related injuries and illnesses
- While controls have been implemented for identified hazards, inconsistent application of site-specific hazard identification methods results in safety gaps, given the significant variation in conditions across locations.

Recommendations:

- The Shire should establish a process to promote consistent use of methodologies like Take 5 for site specific hazard identification, supported by regular job observations and documentation reviews to ensure understanding and ongoing engagement.

Element 4.3 SWP/SWMS/JSA's are developed for tasks with significant safety risks

Findings: Insufficient

Observation:

- While the Shire has provided documentation demonstrating that procedures and work instructions, such as Job Safety Analyses (JSA) and Safe Work Procedures (SWP), have been developed for tasks with significant safety risks, it has failed to develop SWMS for high-risk construction work as mandated by the Work Health and Safety (General) Regulations 2022.

Recommendations:

- The Shire must identify all high-risk construction activities undertaken by its workers and promptly develop and implement SWMS in consultation with workers to ensure compliance with the Work Health and Safety (General) Regulations 2022.
- The Shire should standardise and ensure the consistent use of approved templates across all activities whenever possible to prevent variation in document formats across sections.



Element 4.4 SWP/SWMS/JSA's are regularly reviewed in a reasonable timeframe to ensure they remain appropriate.

Findings: Unsatisfactory

Observation:

- The Shire could not demonstrate that all the SWP/SWMS/JSA's are regularly reviewed in a reasonable time to ensure they remain appropriate.
- Some observed SWP/SWMS/JSA's were created without a specified revision period and lack dates or version numbers, making tracking and administration more challenging.

Recommendations:

- The Shire should:
 - ✓ Conduct regular or as needed review of all SWP/SWMS/JSA's to ensure their ongoing effectiveness and compliance.
 - ✓ Ensure that workers engaged in the relevant tasks are actively involved in the documented review process, with comprehensive records maintained that specify the individuals participating in each review.
 - ✓ Establish systems for worker workers to provide objective feedback on the effectiveness of control measures, such as suggestion boxes or regular safety surveys.

Element 4.5 Implemented controls are reviewed to ensure they are effective

Findings: Insufficient

Observation:

- Although the implemented controls are discussed during WHS Committee and toolbox meetings, the Shire lacks a formal process for evaluating the effectiveness of the risk controls that have been put in place.

Recommendations:

- The Shire should develop a documented process to evaluate the effectiveness of all implemented risk control measures.
- The review process should include an assessment of the extent to which the risk has been effectively reduced in line with the initial expectations.

Element 4.6 Procedures for reporting hazards, incidents, injuries and disease are in place, have been communicated to workers and are investigated.

Findings: Satisfactory

Observation:

- Workers and managers were able to demonstrate their understanding of the process of reducing risks by providing evidence of completed risk assessments, incident reports and investigation reports.
- The Shire ensures that workers are aware of their responsibilities and that all safety-related activities are properly documented.



Element 4.7	Hazard, incident, injury and disease reports are kept on file and monitored by management.
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> Through the implementation of Safety Champion, the Shire maintains a comprehensive and transparent record of safety-related activities, such as trainings, inspections, risk assessments, and incident reports Monthly reports are prepared by the Manager of People, Culture & Wellbeing for management review, enabling the identification of potential trends and the development of appropriate control measures.
Element 4.8	The organisation is aware of WorkSafe incident notification requirements
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Although the Manager of People, Culture & Wellbeing is aware of the incident notification requirements mandated by WorkSafe, there is currently no documented process in place to ensure the Shire can fulfill this obligation in the Manager's absence.
Recommendations:	<ul style="list-style-type: none"> The Shire should establish a documented incident notification procedure. This procedure should be communicated to stakeholders and supported with education when needed.



5.0 Training and Supervision

Element 5.1	The training requirements for all workers has been identified
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> Discussions and documentation confirmed that position descriptions accurately and comprehensively outline the training requirements for each role. The determination of training requirements currently takes place through multiple informal methods, including: <ul style="list-style-type: none"> ✓ Performance appraisal ✓ Request from individual workers, ✓ Recommendations from Work Health and Safety Committee ✓ Insights gained from incident investigation reports.
Element 5.2	Workers are provided training in their roles and activities
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> The Shire provides training to the workers, relevant to most role/activities as well as other professional development opportunities. However, some customer-facing workers lack the necessary training to effectively manage interactions with aggressive or difficult patrons.
Recommendations:	<ul style="list-style-type: none"> The Shire should establish a training program to ensure that all staff members are adequately trained and equipped to perform any assigned tasks safely and competently. This includes implementing a training program for all customer-facing workers to equip them with the skills and strategies needed to effectively handle aggressive or difficult patrons.
Element 5.3	Workers are provided adequate supervision to ensure they perform their work safely
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> While position descriptions outline the necessary knowledge, skills, and experience for managers and supervisors, there is a deficiency in health and safety management training for these roles.
Recommendations:	<ul style="list-style-type: none"> The Shire should Provide tailored health and safety management training, including risk assessment, to all managers and supervisors to address identified gaps.



Element 5.4	Managers and supervisors have appropriate health and safety knowledge, skills and experience
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> Despite the extensive experience and training of managers and supervisors within the Shire, it has been noted that few have not received adequate training to deepen their understanding of current health and safety requirements.
Recommendations:	<ul style="list-style-type: none"> The Shire should provide WHS roles and responsibilities training to all workers, including managers and supervisors, to ensure a comprehensive understanding of their obligations in terms of workplace health and safety legal requirements.
Element 5.5	A documented training procedure is in place
Findings:	Unsatisfactory
Observation:	<ul style="list-style-type: none"> The Shire currently lacks a training procedure that effectively documents and communicates training opportunities and needs to its workers.
Recommendations:	<ul style="list-style-type: none"> The Shire should develop a documented training procedure to identify: <ul style="list-style-type: none"> ✓ How workers' training needs and eligibility are determined. ✓ When the training will be provided ✓ How trainers will be selected ✓ How training will be evaluated, reviewed and recorded.
Element 5.6	The training program is reviewed to ensure it remains appropriate
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> At present, the Shire only conducts individual training reviews during annual evaluations, as they lack a documented training procedure.
Recommendations:	<ul style="list-style-type: none"> The Shire should establish a process to evaluate all trainings to identify any gaps and formulate the appropriate recommendations. The review process should provide information on the extent to which the training objectives are achieved as well as the relevance and benefit of the trainings.
Element 5.7	Training is delivered by people with appropriate knowledge, skills and experience.
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> The Shire undertakes rigorous assessment of training providers prior to engaging their services. The assessment includes obtaining information such as, but not limited to, qualifications, skills and experience, training objectives and course materials. The Shire primarily uses registered training organisations whenever possible, along with other reputable specialists.



- On the job trainings are delivered by supervisors with the appropriate knowledge, skills and experience required to effectively deliver the training.

Element 5.8**Records of training are kept****Findings:**

Insufficient

Observation:

- Training records are maintained in workers' personnel files and are readily accessible to managers and supervisors whenever needed.
- The Shire currently lacks a system to effectively track upcoming certification renewals, making it difficult to stay informed about which certifications are approaching their expiration dates.

Recommendations:

- The Shire should establish a process to effectively monitor renewal deadlines and ensure compliance.
-



6.0 Volunteer Management

Element 6.1	There are policies and procedures in place for managing volunteers
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> While the Shire has a comprehensive Volunteer Bush Fire Brigade Operating Procedure aligned with relevant legislation, there are no policies or procedures in place for other volunteer groups. The Shire's mandatory induction program provides comprehensive Workplace Health and Safety (WHS) training and essential information to ensure the well-being and safety of all employees, contractors, and volunteers.
Recommendations:	<ul style="list-style-type: none"> The Shire should ensure that its policies and procedures are inclusive of all volunteer groups to promote consistent guidance and compliance across all volunteer activities
Element 6.2	Records of volunteer management are retained
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> The Shire maintains detailed records of all volunteers, including their names, contact information, skills, and emergency contacts, while DFES also maintains additional records such as the active Bushfire Brigade membership listings and training histories. Individuals wishing to join the Bush Fire Brigade must complete a membership application form, and by signing it, they are deemed to have accepted the associated membership conditions. All other volunteers are required to submit a registration form detailing their personal information and relevant skills necessary for performing their specific volunteering activities. The Shire also maintains records of the activity-specific personal protective equipment (PPE) and clothing allocated to volunteers, as well as their attendance at training sessions and meetings.
Element 6.3	Volunteers are provided work instructions that reflect current legislation, standards and codes of practice.
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> The Shire collaborates with DFES to ensure that the bushfire volunteers are provided with work instructions that reflect current legislation, standards, and codes of practice. The pre-event briefing for other volunteering activities within the Shire outlines all essential legislative requirements relevant to the specific activity, along with the necessary measures to ensure the safety of all participants.



Element 6.4	Where required volunteers meet legislative requirements for the tasks they are undertaking.
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> The Shire's volunteer registration form outlines the key responsibilities associated with each specific volunteering activity, as well as the necessary qualifications, experience, training, and other prerequisites required for particular tasks and activities. Volunteers must attend a mandatory workplace health and safety induction, during which their responsibilities and safety expectations are outlined, and will receive a welcome pack. The Shire's Volunteer Bush Fire Brigade Operating Procedure details the necessary trainings required by the Shire before commencing active duties.
Element 6.5	The organisation conducts ongoing training and verification of competency for volunteers.
Findings:	Insufficient
Observation:	<ul style="list-style-type: none"> The Volunteer Bush Fire Brigade Operating procedure outlines the required training levels at different stages, ensuring that all volunteers complete the necessary training and undergo assessments to confirm their competency in effectively applying their knowledge to the tasks they perform. The Shire's volunteers are afforded the opportunity to participate in role-specific training courses, which are either facilitated or funded by the Shire of Carnarvon. Moreover, the Shire requires all spontaneous volunteers (farmers response) to undertake minimum training such as Online Rural Fire Awareness Training that provides them with an essential awareness of ground safety, suppression strategies and maintaining safety when operating on the fire ground. While each volunteer activity within the Shire includes a detailed role description outlining responsibilities, required skills, and experience, there is no evidence of ongoing training or competency verification for non-bushfire volunteers.
Recommendations:	<ul style="list-style-type: none"> The Shire should implement a training matrix or register to effectively monitor training and re-assessment dates for all volunteers, thereby enhancing oversight and ensuring ongoing compliance with training requirements.



Element 6.6	Equipment (including PPE) suitable for the work being conducted is provided to volunteers and volunteers are trained in its use.
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> The Shire ensures that volunteers are supplied with the necessary Personal Protective Equipment (PPE), such as helmets, jackets, shirts, trousers, and gloves, according to the specific needs of their assigned tasks. The Shire maintains record showing that every registered bushfire volunteer is provided with the required PPE (Personal Protective Equipment). Volunteers are provided with in-house familiarisation, training that covers various aspects of managing PPE.
Element 6.7	There are arrangements in place for the consultation and communication with volunteers.
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> The Shire regularly engages with volunteers through in-person, email, SMS, or phone meetings to address key issues and ensure thorough preparation for each volunteering activity. The Shire Bushfire Brigades are required to attend scheduled ordinary meetings, the annual general meeting, and any special meetings convened to discuss bushfire management topics, including the health and safety of all volunteers. Brigade captains and lieutenants are responsible for effectively reiterating and reinforcing all relevant information discussed to their volunteer groups. Each volunteer group has established a WhatsApp chat and email communication system that facilitate ongoing communication among members and ensures the timely dissemination of all relevant information.
Element 6.8	Where appropriate volunteers are involved in the planning and risk assessment of tasks they are involved in.
Findings:	Satisfactory
Observation:	<ul style="list-style-type: none"> There are Bushfire Executive Committee and a Local Emergency Management Committees that are crucial for discussing and coordinating all activities related to bushfires and other emergencies within the Shire. The operational responsibility for planning and conducting risk assessments for bushfire tasks and activities primarily rests with the Chief Bush Fire Control Officer, the Bush Fire Control Officer and the brigade Captain. All volunteer activities are carefully planned in collaboration with the members, who are provided with the opportunity to ask questions and address any concerns.



- Each volunteering activity includes a run sheet that begins with a pre-event briefing, during which volunteers receive information about the activity's procedures, potential risks, and strategies for safely managing those risks.

Element 6.9

There is a process for identifying and managing fatigue in volunteers

Findings:

Satisfactory

Observation:

- The Shire's induction program, mandatory for all workers, contractors, and volunteers, also emphasises the importance of managing fatigue among all personnel.
 - Volunteer Bush Fire Brigades receive training on fatigue management through the Bushfire Safety Awareness training, along with a self-paced online training module accessible on the DFES website.
 - In addition to fatigue management awareness training, the fatigue levels of each volunteer are actively monitored on-site by documenting their start times at each volunteer assignment.
 - Further to all the fatigue management awareness initiatives, the bush fire volunteers' fatigue is actively monitored on site through a system called Tea-Card that helps to keep record of volunteers on each site with their starting times and date.
-



ISSUES IDENTIFIED DURING THE ASSESSMENT NOT RECORDED ELSEWHERE

Works Depot:

- The emergency shower at the depot is directly exposed to sunlight, leading to potential water heating in the pipes.
- *Recommendation:* To prevent the water in the emergency shower pipes from overheating, the Shire should consider installing a shading system, such as a canopy or awning, to shield it from direct sunlight. The Shire might also consider applying insulation to the pipes that supply the emergency shower, as this will minimise heat absorption from the sun.
- Housekeeping at the works depot, including scattered debris, tools, equipment, and materials along yard walkways, pose significant tripping and safety hazards. Additionally, it has been noted that excessive vehicle speeds within the yard presenting a heightened risk of collisions with pedestrians, other vehicles, or stationary objects, potentially leading to injuries and property damage.
- *Recommendation:* The Shire should maintain the scheduled general cleaning of the yard and establish a consistent, regular cleaning routine to ensure the environment remains tidy and safe. Additionally, the Shire should set maximum speed signage and clearly delineate driveways and walkways.

Duress alarms:

- To ensure the health and safety of all front-line workers, alone workers and rangers, the Shire provides them with a personal safety devices designed to discreetly summon help in emergency situations. However, it was identified that these safety devices are not consistently subjected to regular testing and maintenance, which raised concerns about their reliability and readiness to function effectively in emergency situations amongst workers.
- *Recommendation:* The Shire should implement a comprehensive testing protocol to verify that all personal safety devices are maintained in optimal working condition. Regular testing will help identify and address any malfunctions or issues promptly, thereby ensuring that these devices reliably function when needed. This proactive approach not only enhances the safety and confidence of front-line workers and rangers but also demonstrates the Shire's commitment to maintaining a high standard of health and safety compliance across all operational areas.

Waste Facility:

- There is not enough signage to effectively guide patrons on safe navigation throughout the site, including clear instructions on designated pathways, hazard zones, and emergency procedures. Additionally, signage indicating appropriate speed limits is insufficient, which may result in confusion among visitors and increase the likelihood of an incident.
- *Recommendation:* The Shire should review all signage throughout the site. This is vital to facilitate safe movement, minimise confusion, and promote awareness of safety protocols among customers and staff. Well-designed signage should provide instructions, clearly marked pathways, hazard warnings, and speed limits to guide visitors and customers effectively.
- The liquid waste ponds are not clearly identifiable and do not have control measures in place to prevent a person from falling in.
- *Recommendation:* The Shire should complete a risk assessment to reduce the likelihood of an incident. This may include but not limited to physical barriers and install clear signage around the liquid waste ponds to enhance awareness of the potential hazard, deter unauthorised access, and mitigate the risk of falls. The Shire should also have comprehensive processes and procedures for those that access this area.

Carnarvon Airport:

- The maintenance workshop is situated within an old, visibly deteriorated asbestos-contaminated building, which reportedly requires painting to encapsulate and seal the asbestos materials.
- *Recommendation:* The Shire should implement a control measure that includes conducting a risk assessment on the building, along with providing comprehensive training for new workers to ensure they are aware of asbestos hazards and capable of working safely with asbestos-containing materials.

No visitors/contractors sign-in/out system or book:

- Shire staffed buildings do not currently have visitors/contractors sign in/out book.
- *Recommendation:* The Shire should ensure that all visitors and contractors are duly recorded upon their arrival at every Shire staffed building

A sign-in/out system/book helps enhance security by keeping track of who is present in the Shire facility at any given time and allows the Shire to monitor and control visitor access, ensuring that only authorised individuals are allowed entry.



NEXT STEPS

Step 2 of the *3 Steps to Safety* program involves the development of a WHS Action Plan between the Shire of Carnarvon and LGIS. This action plan sets the actions to be taken to address the areas requiring improvement.

Step 3 involves the Shire of Carnarvon implementing the agreed actions with the assistance of LGIS through mentoring, assisting and providing templates as required.

LGIS, through the WHS Team, is available to provide ongoing assistance during the development of the WHS Action Plan, and thereafter to assist the Shire of Carnarvon to continuously improve their WHS performance.

ACKNOWLEDGEMENTS

LGIS would like to thank the Shire of Carnarvon for their hospitality during the assessment. This appreciation is extended to all personnel who were involved in the activity, who made themselves available or prepared and presented documents.





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SHIRE OF CARNARVON

WHS ACTION PLAN 2025 - 2027

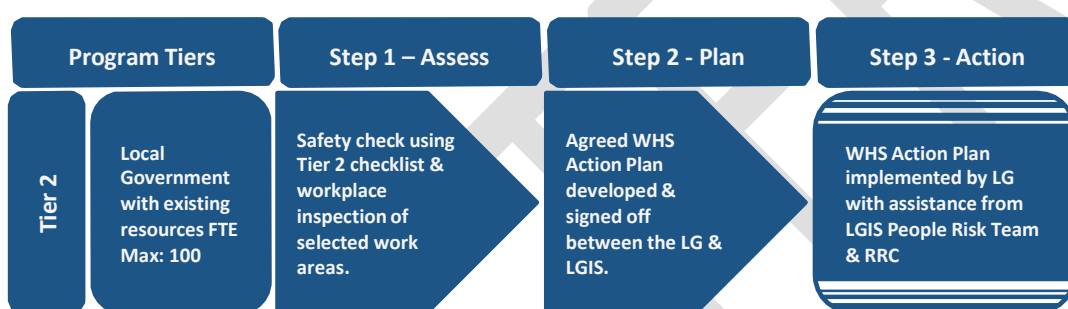
OUR SHIRE,
OUR PEOPLE,
OUR SAFETY.

WHS ACTION PLAN

Purpose: This WHS Action Plan has been developed in response to step 1 of the 3 steps to safety program that was undertaken in July 2025 and outlines the actions to be taken by the Shire of Carnarvon to address areas for improvement. This WHS Action Plan should be read in conjunction with the Verification Report.

Background: The 3 Steps to Safety program was developed to recognise the diversity in WA local government. Encompassing 3 Steps to assess, plan and act, the program uses progressive safety practices to drive safety performance. This WHS Action Plan fulfils Step 2 of the program. Step 3 is the implementation of this WHS Action Plan.

Tier 2 Program Summary



Review: This WHS Action Plan should be reviewed at the Senior Management Group meetings to ensure actions are closed out.

Responsibility: Amanda Dexter, Chief Executive Officer

Scoring methodology: The following scoring methodology was used in the assessment

Finding	Score	Definition
Satisfactory	2	The organisation has fulfilled the requirement
Insufficient	1	The organisation has fulfilled some of the requirements but not all of it
Unsatisfactory	0	The organisation has not fulfilled the requirement



Section One- Management Commitment

Action Item N°.	Element N°. (from checklist)	Finding (Score)	Requirements (taken from criteria)	Action to be taken	Responsibility (determined by LG)	Due Date (determined by LG)
	1.2	Insufficient (1)	<i>The health and safety policy is endorsed by the CEO, reviewed periodically and communicated to workers, suppliers, contractors, customers and visitors to the workplace</i>	<ul style="list-style-type: none"> Ensure the timely review of the policy, either at the earliest opportunity, annually or as circumstances require, to maintain its relevance and effectiveness over time. Implement a process to ensure the policy is effectively communicated to all stakeholders (workers, contractors, volunteers, and visitors). Implement a process to ensure the policy is effectively communicated to all stakeholders (workers, contractors, volunteers, and visitors). This can be achieved by prominently displaying signed copies of the policy in all Shire-staffed facilities, publishing it on the Shire's website and including it in the induction process. 		
	1.3	Insufficient (1)	<i>Health and safety legislative requirements have been identified for operations and work activities and this is understood by management</i>	<ul style="list-style-type: none"> Establish a WHS register of high-risk construction activities to systematically identify, record and manage the development of the required SWMSs for these activities. 		
	1.5	Insufficient (1)	<i>Management and supervisors are held accountable for health and safety risk</i>	<ul style="list-style-type: none"> Develop processes to hold managers and supervisors accountable for health and safety responsibilities beyond the scope of the annual performance review Integrated these processes into the Shire's existing management framework to ensure a comprehensive approach to accountability. 		

Section Two – Planning

Action Item N°.	Element N°. (from checklist)	Finding (Score)	Requirements (taken from criteria)	Action to be taken	Responsibility (determined by LG)	Due Date (determined by LG)
	2.1	Insufficient (1)	<i>A process for planning WHS has been developed in consultation with workers or their representatives, which has been implemented and reviewed</i>	<ul style="list-style-type: none"> Develop a set of health and safety objectives and establish broad strategies to be used to achieve those objectives. The planning process should identify: <ul style="list-style-type: none"> ✓ Who is responsible for various aspects of the safety management? ✓ What resources are required? ✓ When objectives are to be achieved? and ✓ Regular reviews to ensure it still meets the Shire's ongoing needs. 		
	2.2	Insufficient (1)	<i>Have health and safety objectives and measurable targets been developed, implemented and regularly reviewed</i>	<ul style="list-style-type: none"> Establish a process for regularly reviewing and refining its health and safety objectives and targets to ensure they are specific, measurable, and aligned with current legislative requirements. Integrate leading indicators into the performance summaries to enhance proactive risk management and continuous improvement. 		
	2.4	Insufficient (1)	<i>Policies and procedures for engaging and managing contractors are in place</i>	<ul style="list-style-type: none"> Develop contractor management policies and procedures to establish standardised processes for engaging, overseeing, and evaluating contractors. These policies and procedures should be communicated to all stakeholders, supported with education and awareness. The policies and procedures must include mechanisms for monitoring and recording contractors' safety performance, along with a commitment to regularly review to ensure that they are fit for purpose. 		

	2.5	Insufficient (1)	<i>Contractor management records are effectively maintained</i>	<ul style="list-style-type: none"> As per recommendations in 2.4, the Shire should develop contractor management procedures in consultation with all stakeholders. This should be supported with education and awareness around the engagement and ongoing management of contractors. These procedures should include how contractors will be monitored and assessed. 		
	2.6	Insufficient (1)	<i>Potential emergency situations have been identified, diagrams and relevant emergency procedures are in place</i>	<ul style="list-style-type: none"> Ensure clear, unobstructed access pathways to all emergency and fire protection equipment for quick and effective response during emergencies. Establish a routine testing schedule for all duress alarms to ensure their ongoing functionality and reliability in emergency situations. Implement a comprehensive and structured schedule for regular emergency drills to significantly enhance the effectiveness and resilience of its safety and emergency preparedness program. 		
	2.7	Insufficient (1)	<i>Policy, procedures, work instructions and work practices reflect current health and safety legislation, standards, codes of practice, guidance materials, agreements and guidelines</i>	<ul style="list-style-type: none"> Develop and implement a SWMS for high-risk construction work in compliance with the Work Health and Safety (General) Regulations 2022. The SWMS's must be developed in collaboration with the workers performing these tasks, identifying the hazards associated with the work, outlining the health and safety risks related to those hazards, and detailing the corresponding control measures. 		

	2.8	Insufficient (1)	<i>Workers have access to current legislation, standards, codes of practice, guidance notes, agreements and guidelines relevant to their work tasks</i>	<ul style="list-style-type: none">Consider the installation of noticeboards in prominent, high-visibility locations, ensuring that workers, contractors, and visitors can access essential safety updates and resources.		
	2.9	Insufficient (1)	<i>Do work tasks and workers meet legislative requirements to perform tasks and/or operate plant and equipment (i.e. licence, registration of plant and equipment, asbestos registers, noise survey) and is this regularly reviewed</i>	<ul style="list-style-type: none">Establish mechanisms to effectively monitor the ongoing validity of licenses beyond their initial submission.		



Section Three – Consultation & Reporting

Action Item N°.	Element N°. (from checklist)	Finding (Score)	Requirements (taken from criteria)	Action to be taken	Responsibility (determined by LG)	Due Date (determined by LG)
	3.4	Satisfactory (2)	<i>Workers or their representatives are consulted regarding proposed changes to the work environment, processes or procedures and purchasing decisions that could affect their health and safety</i>	<ul style="list-style-type: none"> Sustain the collaborative approach to work environment changes and ensure thorough documentation of these discussions to facilitate future reference and continuous improvement. 		
	3.5	Insufficient (1)	<i>Workers or their representatives are consulted regarding management of hazards in the workplace</i>	<ul style="list-style-type: none"> Provide targeted training sessions that cover the principles, procedures, and responsibilities related to risk management and hazard identification. 		
	3.6	Insufficient (1)	<i>Consultation arrangements are reviewed to ensure they remain effective</i>	<ul style="list-style-type: none"> Establish a formal process for monitoring, measuring, and reviewing the effectiveness of the consultative mechanism across various operational levels. This information could be gathered through workers and contractors' feedback surveys. 		
	3.8	Insufficient (1)	<i>Managers and supervisors are aware of the Issue Resolution process</i>	<ul style="list-style-type: none"> Implement training for managers and supervisors on the WHS Issue Resolution Procedure and ensure the policy is easily accessible to all relevant personnel. 		



Section Four – Hazard Management

Action Item N°.	Element N°. (from checklist)	Finding (Score)	Requirements (taken from criteria)	Action to be taken	Responsibility (determined by LG)	Due Date (determined by LG)
	4.1	Insufficient (1)	<i>There is a process in place for identifying, assessing and controlling hazards in the workplace</i>	<ul style="list-style-type: none"> Establish standardised hazard management procedures and conduct regular audits to ensure consistent application across all departments. 		
	4.2	Insufficient (1)	<i>Controls have been implemented for identified hazards</i>	<ul style="list-style-type: none"> Establish a process to promote consistent use of methodologies like Take 5 for site specific hazard identification, supported by regular job observations and documentation reviews to ensure understanding and ongoing engagement. 		
	4.3	Insufficient (1)	<i>SWP/SWMS/JSA's are developed for tasks with significant safety risks</i>	<ul style="list-style-type: none"> Identify all high-risk construction activities undertaken by its workers and promptly develop and implement SWMS in consultation with workers to ensure compliance with the Work Health and Safety (General) Regulations 2022. Standardise and ensure the consistent use of approved templates across all activities whenever possible to prevent variation in document formats across sections. 		



	4.4	Unsatisfactory (0)	<i>SWP/SWMS/JSA's are regularly reviewed in a reasonable timeframe to ensure they remain appropriate</i>	<ul style="list-style-type: none">• Conduct regular or as needed review of all SWP/SWMS/JSA's to ensure their ongoing effectiveness and compliance.• Ensure that workers engaged in the relevant tasks are actively involved in the documented review process, with comprehensive records maintained that specify the individuals participating in each review.• Establish systems for worker workers to provide objective feedback on the effectiveness of control measures, such as suggestion boxes or regular safety surveys.		
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	4.5	Insufficient (1)	<i>Implemented controls are reviewed to ensure they are effective</i>	<ul style="list-style-type: none">• Develop a documented process to evaluate the effectiveness of all implemented risk control measures.• The review process should include an assessment of the extent to which the risk has been effectively reduced in line with the initial expectations.		
	4.8	Insufficient (1)	<i>The organisation is aware of WorkSafe incident notification requirements</i>	<ul style="list-style-type: none">• Establish a documented incident notification procedure. This procedure should be communicated to stakeholders and supported with education when needed.		



Section Five – Training & Supervision

Action Item N°.	Element N°. (from checklist)	Finding (Score)	Requirements (taken from criteria)	Action to be taken	Responsibility (determined by LG)	Due Date (determined by LG)
	5.2	Insufficient (1)	<i>Workers are provided training in their roles and activities</i>	<ul style="list-style-type: none"> Establish a training program to ensure that all staff members are adequately trained and equipped to perform any assigned tasks safely and competently. This includes implementing a training program for all customer-facing workers to equip them with the skills and strategies needed to effectively handle aggressive or difficult patrons. 		
	5.3	Insufficient (1)	<i>Workers are provided adequate supervision to ensure they perform their work safely</i>	<ul style="list-style-type: none"> Provide tailored health and safety management training, including risk assessment, to all managers and supervisors to address identified gaps. 		
	5.4	Insufficient (1)	<i>Managers and supervisors have appropriate health and safety knowledge, skills and experience</i>	<ul style="list-style-type: none"> Provide WHS roles and responsibilities training to all workers, including managers and supervisors, to ensure a comprehensive understanding of their obligations in terms of workplace health and safety legal requirements. 		
	5.5	Unsatisfactory (0)	<i>A documented training procedure is in place</i>	<ul style="list-style-type: none"> Develop a documented training procedure to identify: <ul style="list-style-type: none"> ✓ How workers' training needs and eligibility are determined. ✓ When the training will be provided ✓ How trainers will be selected ✓ How training will be evaluated, reviewed and recorded. 		
	5.6	Insufficient (1)	<i>The training program is reviewed to ensure it remains appropriate</i>	<ul style="list-style-type: none"> Establish a process to evaluate all trainings to identify any gaps and formulate the appropriate recommendations. The review process should provide information on the extent to which the training objectives are achieved as well as the relevance and benefit of the trainings. 		

	5.8	Insufficient (1)	<i>Records of training are kept</i>	<ul style="list-style-type: none">Establish a process to effectively monitor renewal deadlines and ensure compliance.		
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Section Six – Volunteer Management

Action Item N°.	Element N°. (from checklist)	Finding (Score)	Requirements (taken from criteria)	Action to be taken	Responsibility (determined by LG)	Due Date (determined by LG)
	6.1	Insufficient (1)	<i>There are policies and procedures in place for managing volunteers</i>	<ul style="list-style-type: none"> Ensure that its policies and procedures are inclusive of all volunteer groups to promote consistent guidance and compliance across all volunteer activities. 		
	6.5	Insufficient (1)	<i>The organisation conducts ongoing training and verification of competency for volunteers</i>	<ul style="list-style-type: none"> Implement a training matrix or register to effectively monitor training and re-assessment dates for all volunteers, thereby enhancing oversight and ensuring ongoing compliance with training requirements. 		

MASTER

MASTER

Ref#	Finding	Significant	Moderate	Minor	Assessment	Implication	Recommendation	Management Comment	Followup comments
nance Department Review Findings	Inadequate physical inspection of infrastructure assets	✓			We noted that desktop valuations of various infrastructure assets (roads, drainage, pathways, urban drainage, culverts, stock grid, signs and bridges) at 30 June 2023 were completed by Greenfield Technical Services. However there was no comprehensive inspection and condition assessment of individual assets within this asset class, either by management or the independent valuer.	A comprehensive inspection and condition assessment of all assets that are subject to a formal valuation is essential to ensure that impaired or non-existent assets are identified and that the asset records used for the valuations are updated accordingly.	We recommend that when non-financial asset classes are subject to a formal valuation as required by Regulation 17A of the Local Government (Financial Management) Regulations 1996, a comprehensive inspection and condition assessment of these assets should also be undertaken to ensure that asset impairments and updates to asset useful lives are considered in the asset valuations.	Greenfield Technical Services prepared a comprehensive inspection and condition assessment of these assets in 2020 and are due to do another in 2024. Since 2020 any new works have been documented into RAMM and any defects noted. As such the Shire is confident that the data in RAMM is sound. The Shire is committed to do every 4 years comprehensive inspection and condition assessment in the future. The Shire will consider the results of the 2024 pickup and may revalue these assets again at that time if deemed necessary.	As per comments. Discuss with EMS.
2	Super/privileged user access on Synergy Soft	✓			During our review of Synergy Soft system users at 30 June 2023, we noted that 19 staff were classified as super/privileged users (users with full access to Synergy Soft). This includes 5 staff who have Finance roles in the Shire. In addition, the Shire advised that changes made by super users in Synergy Soft were not independently reviewed as at 30 June 2023.	There is a risk of fraudulent transactions being processed in Synergy Soft.	Management should review users who have super/privileged access to Synergy Soft on a regular basis and ensure that their roles and user access rights are not inconsistent. An audit report showing the trail of changes made by super users should also be independently reviewed as part of the Shire's month-end reporting process. Evidence of the review should be retained.	The number of Super users has been reduced. Changes made to the COA maintenance commencing October 2024 are reviewed by the Finance Team, DCEO and CEO monthly basis. The number of Super users will be reviewed monthly along with EOM Finance procedures from December 2023.	Number of super users reduced. Audit of Synergy users added to monthly processes. Changes to any creditors, debtors & COA audited separately. (Sarah)
3	General journals not independently reviewed	✓			Most general and rates journals were prepared and posted by the same officer and were not always independently authorised by a senior officer.	General journals can represent significant adjustments to previously approved accounting transactions and should therefore be appropriately reviewed and approved. If general journals are not independently reviewed and approved, there is an increased risk that unauthorised journals could result in errors in financial reports of fraud and can be processed and may pass undetected.	Whilst we did not note any matters of audit significance, to help ensure that general journals are bona-fide and correct, all general and rates journals should be reviewed and approved by a senior officer independent of preparation. Evidence of the review should be retained.	General Journals are, in most cases loaded by an Officer or consultant, and updated/reviewed by another officer or the consultant. On very rare occasions both upload and update are done by the same person, if this occurs it is normally the consultant as processes occur out of business hours and are urgent. In all cases the journal print outs are referred to Staff review as soon as possible. We do note that this process was implemented in 2023 and there may be some earlier in the year that are being referred to in this finding. Monthly processes have been implemented to include General Journal review and processing.	Completed. All journal are signed off on monthly basis.
4	Unclaimed Monies			✓	We noted that the payable balances in general ledger accounts 163910 and 161900, that hold excess monies owed to ratepayers, had a net outstanding balance of \$7,401 at 30 June 2023 which remains consistent with last year's balance, only decreasing by \$23. Management is unable to quantify the unclaimed monies held for over 6 years that should be transferred to the Department of Treasury under the Act. We understand that a reconciliation of these balances will be completed in FY 2024. This finding was first reported in 2021 and remains unresolved.	There is a risk that trade and other payables may be misstated and the Shire may be in breach of the Unclaimed Money Act 1990.	We recommend that the Shire actively reconciles their unclaimed monies balance and management transfer any unclaimed monies held by the Shire for 6 years or more to the Department of Treasury, where they have been unable to contact the relevant ratepayers.	Over the past 9 months the Shire staff have been reconciling old accounts – we recognise that there are funds held in Balance sheet accounts that are in the process of being re-reconciled for possible return to the payee or to post to revenue. This has in some cases proved to be a demanding exercise where the funds have been returned but posted to another expense account or the funds were deposited to the Shire's Bank account and it is not known why. The status of these accounts will form part of the monthly reconciliation processes commencing 31st December 2023	Will be reconciled by before 30 June 2024. (Sarah)

5	Accounts Payable Suspense Accounts			✓	We noted that the trade and other payables balance reported in the annual financial report at 30 June 2023 included suspense accounts (general ledger account 163/810 and 163/80) with a balance of \$11,300, a slight increase as compared to the prior year. This finding was first reported in 2021 and remains unresolved.	Lack of regular and timely review of transactions in the suspense account increases the risk that transactions may not be correctly classified and that balances could be misstated. Suspense accounts are temporary accounts that must be closed at the end of the financial year.	We recommend that transactions in the suspense accounts are reviewed on a regular basis and posted to the appropriate accounts. Suspense accounts should be reconciled at year end.	Same comment as per finding 4 The status of these accounts will form part of the monthly reconciliation processes commencing 31st December 2023	Completed by 30 June. AccWest.
6	Inadequate records of signed agreements			✓	We noted that the Shire's Road Access Upgrade & Maintenance Deed agreement with Yangibana Pty Ltd dated 25 August 2022 was only signed by the Shire. The Shire could not provide us with a copy of the agreement that was countersigned by Yangibana Pty Ltd.	There is a risk that the contract is not legally binding.	Management should ensure that there are adequate records of all contracts that are entered into by the Shire, and that copies of contract that are signed by all parties to the agreement are retained on file.	The Shire will seek to source a copy of the agreement signed by Yangibana Pty Ltd. Yangibana have paid the Shire a bond of \$100,000 as per the agreement, so we believe the contract is legally binding.	Completed. SEEMA

Ref#	Finding	Significant	Moderate	Minor	Assessment	Implication	Recommendation	Management Comment	Followup comments
NAL AUDIT FINDINGS 30 JUNE 2024	No Evidence of Review on Daily Rates Reconciliations		✓		During our rates revenue testing, we noted that 5 out of 25 rates samples tested there was no evidence of independent review on the rates daily reconciling reconciliation. We note that the Shire only implemented the process of signing off on rates receipting from 4/10/2023, noting that the rates issued for FY2024 are only issued on 28/08/2023. Prior to the implementation of the sign off process, the reconciliation of daily rates receipts was performed manually and reconciled into Synergy. We understand that this reconciliation was reviewed by another Shire staff member, however, the review was	There is a risk that misstatements in rates revenue are not identified.	The review of the rates reconciliations should be signed off by an independent staff member as evidence of the review.	The process of another staff member reviewing and signing off on the daily direct credit deposits to the bank account was implemented on 04/10/2023 and this initial implementation combined with a changeover in front counter (receipting staff), meant that there were some teething issues and the physical sign off was missed on a few days, as evidenced in the missing samples. The potential for any misstatements of rates revenue not being identified due to the above missing receipting sign offs was negated by the fact that the Rates ledger and Municipal bank account are reconciled monthly. Should any potential misstatements of revenue not be identified during the daily receipting, they were identified and corrected during these monthly reconciliations.	Responsible person: Senior Finance Officer Completion date: 1 December 2024
NAL AUDIT FINDINGS 30 JUNE 2024	Incorrect Recognition of GST		✓		During our sample testing of revenue and expenditure transactions, we noted two revenue samples and one expenditure sample where the recognised amounts were GST inclusive. This led to the overstatement of revenue and understatement of expenses, with GST not being recorded separately. The GST tax payments are also potentially understated / overestimated. The	There is a risk of material misstatements to revenue and expenditure balances.	The Shire should update its procedures to ensure that revenue and expenditure transactions are recognised exclusive of GST.	If finance staff members recently attended an inhouse training session on how to correctly treat GST transactions to minimise the risk of any understatement/overstatement of GST transactions. Multiple frequently used receipting and expenditure accounts were reviewed and the GST status of the accounts were amended. Senior Finance Officer is currently in the process of updating the Finance Team's formal	Responsible person: Senior Finance Officer Completion date: 01/01/2025
NAL AUDIT FINDINGS 30 JUNE 2024	No review of termination payments		✓		During our payroll testing, we noted that management could not provide the final termination calculations with evidence of independent review for two out five terminated employees tested.	There is a risk that terminated employees may not receive the correct entitlements in line with the terms and conditions of their employment contracts.	We recommend that management ensure that all termination payments are independently reviewed.	Termination payments are processed by the People and Culture Team. The current process is as follows: (Entered by) A PCS Officer prepares the calculations and enters the payroll details. (Verified by) This is then reviewed by another PCS Officer. (Authorised by) A second review is then completed by a Senior Member of PCS The payroll folder containing the termination payment details is then provided to 2 Senior Employees outside of the PCS team who have bank authority, for their review and approval of	Responsible person: Manager of People and Culture Completion date: 31/01/2025
NAL AUDIT FINDINGS 30 JUNE 2024	No evidence of review on grant register		✓		During our grant revenue testing, we noted that there was no evidence of independent review on the Shire's grant register which details all grants.	There is a risk of misstatement of grant revenue and unspent revenue amounts.	We recommend that the Shire's grant register should be signed off by an independent staff member as evidence of the review.	Previously there was no official grant register, just an informal list kept by the People, Culture and Systems Team for the purpose of assisting responsible officers to manage their grant requirements (grant amounts, milestones, acquittal dates etc). As of 26 August 2024, this document was turned into a formal Grant Register to include more detailed information relating to the financial aspect of the grant. The PCS Team will continue to assist in ensuring documentation is recorded and the Executive Assistant of Finance will be responsible for ensuring that the financial information is recorded and recorded correctly. The Grant Register will now be reviewed as part of the Finance monthly reconciliation process and signed to indicate that a review of the information has occurred.	Responsible person: People, Culture & Systems Team and Executive Assistant of Finance Completion date: 31/03/2025
NAL AUDIT FINDINGS 30 JUNE 2024	Unclaimed monies		✓		We noted that the payable balances in general ledger account 163910, that holds excess monies owed to ratepayers, had a net outstanding balance of \$6,647 at 30 June 2024, reflecting a decrease of only \$777 compared to the previous year. Under the Unclaimed Money Act 1990, monies that have been held for over 6 years without being successfully returned to the rightful owner are deemed to be unclaimed. This finding was first reported in 2021.	There is a risk that trade and other payables may be misstated, and the Shire may be in breach of the Unclaimed Money Act 1990.	We recommend that the Shire actively reconciles their unclaimed monies balance and management transfer any unclaimed monies held by the Shire for 6 years or more to the Department of Treasury, where they have been unable to contact the relevant ratepayers.	Staff have reconciled the account and are in the process of contacting customers regarding refunds of amounts held. It is expected that an amount of \$121.89 will be sent to Treasury as unclaimed money as a result of this process.	Responsible person: Senior Finance Officer Completion date: 31/03/2025

	6 Accounts Payable Suspense Accounts				<p>We noted that the trade and other payables balance reported in the annual financial report at 30 June 2024 included suspense accounts (general ledger account 163810) with a balance of \$11,301, a slight increase as compared to the prior year.</p> <p>✓ This finding was first reported in 2021.</p>	<p>Lack of regular and timely review of transactions in the suspense account increases the risk that transactions may not be correctly classified and that balances could be misstated.</p> <p>Suspense accounts are temporary accounts that must be closed at the end of the financial year.</p>	<p>We recommend that transactions in the suspense accounts are reviewed on a regular basis and posted to the appropriate accounts. Suspense accounts should be reconciled at year end.</p>	<p>Staff have been reconciling and reviewing this account. \$9,799 relates to deposits for a development in Coral Bay that we are seeking archived records for, to confirm if the works associated with the development are complete. The remaining balance of the funds held will likely be recognised as revenue in 2025.</p>	<p>Responsible person: Senior Finance Officer</p> <p>Completion date: 31/03/2025</p>
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Ref#	Finding	Significant	Moderate	Minor	Assessment	Implication	Recommendation	Management Comment	Followup comments
NAL AUDIT FINDINGS 30 JUNE 2025	1.Bank signatories not updated		✓		During our review of the bank confirmation, we noted that a former employee remains listed as a bank signatory on the Shires' ANZ bank accounts	There is a risk of inappropriate authorisation of payments that could potentially be made as a former employee remains as a bank signatory.	We recommend that the management continue to follow up with the bank to ensure only current authorised employees are listed as bank signatories on the bank accounts.	The bank was notified of the change in authorised signatories and have followed up with ANZ to request that the update be processed as a priority. We will continue to liaise with the bank until confirmation is received that the former employee has been removed. Management will also perform periodic reviews of all bank signatories to ensure they remain current and accurate.	Responsible person: Finance Manager Completion date: December 2025
NAL AUDIT FINDINGS 30 JUNE 2025	Unclaimed monies		✓		We noted that the payable balances in general ledger account 163910, that holds excess monies owed to ratepayers, had a net outstanding balance of \$6,647 at 30 June 2025, in which we noted that there have been no movement compared to the previous year. Under the Unclaimed Money Act 1990, monies that have been held for over 6 years without being successfully returned to the rightful owner are deemed to be unclaimed. This finding was first reported in 2021 and remains unresolved.	There is a risk that trade and other payables may be misstated, and the Shire may be in breach of the Unclaimed Money Act 1990.	We recommend that the Shire actively reconciles their unclaimed monies balance and management transfer any unclaimed monies held by the Shire for 6 years or more to the Department of Treasury and Finance, where they have been unable to contact the relevant ratepayers.	We acknowledge that Staff are in the process of contacting customers regarding refunds of amounts held. As known from previous years comments, customers were not contactable which is still the case. In regards to sending the funds to the Department of Treasury and Finance, we have received conflicting information regarding the need for a Local Government entity to send these funds to the Department. We are currently seeking independent advice to confirm this requirement.	Responsible person: Finance Manager Completion date: February 2026
NAL AUDIT FINDINGS 30 JUNE 2025	Accounts Payable Suspense Accounts			✓	We noted that the trade and other payables balance reported in the annual financial report at 30 June 2025 included suspense accounts (general ledger account 163810) with a balance of \$11,698.50, a slight increase of \$398 as compared to the prior year. This finding was first reported in 2021 and remains unresolved.	Lack of regular and timely review of transactions in the suspense account increases the risk that transactions may not be correctly classified and that balances could be misstated. Suspense accounts are temporary accounts that must be closed at the end of the financial year.	We recommend that transactions in the suspense accounts are reviewed regularly and posted to the appropriate accounts. Suspense accounts should be reconciled at year end.	The Shire acknowledges that the suspense account has been inadequately managed. Due to the historic nature of some of these transactions, staff are currently seeking archived records to confirm if the works associated with the development are complete to finalise these funds. Other transactions are currently being reviewed and reconciled to clear the account. In order to quickly identify suspense account transactions in the future, staff will incorporate a Suspense account check in its monthly creditors reconciliation process.	Responsible person: Finance Manager Completion date: February 2026
NAL AUDIT FINDINGS 30 JUNE 2025	Excessive Super User Access	✓			During our review of the Synergy Soft (finance) system's super user access, we noted that the Shire has granted super user access to six user accounts. Of these, five super user accounts are held by the Shire employees, and one is held by Synergy IT. The following Shire employees were granted super user access: • Chief Executive Officer • Executive Manager Corporate Strategy and Performance • Executive Business Manager • Finance Manager • Accountant Super user access provides full and unrestricted system capabilities, including the ability to override controls, alter system configurations, and access confidential information.	Excessive and inappropriate allocation of super user access increases the risk of unauthorised system changes, data manipulation, or fraudulent activity. This diminishes the effectiveness of internal controls and may compromise the integrity of financial and operational information.	We recommend that management perform a comprehensive review of the super user accounts and restrict the number of super users. Users should only be given the necessary permissions to perform their tasks. Management should also monitor super user activity regularly.	Following a review of our current Super User access permissions, we acknowledge that having five employees with this level of access may be considered excessive. Upon commencement in the role, the CEO was granted Super User access to facilitate familiarisation with the Shire's financial systems and to conduct internal audit activities as part of their onboarding. As the CEO has now been in the position for 12 months and has developed a comprehensive understanding of the Shire's financial environment, their access will be adjusted to a standard level. Access levels for the remaining employees have also been reviewed. We consider the current arrangements appropriate to support backfilling, leave coverage, and the continuity of business operations, including access to non-financial modules where required.	Responsible person: Executive Manager Corporate Strategy & Performance Completion date: December 2025

NAL AUDIT FINDINGS 30 JUNE 2025	Excessive Super User Access		✓	<p>From our review of the land and buildings revaluation workings provided by the external valuer, we identified eight assets that had been revalued to \$nil in FY2025.</p> <p>For seven of these assets, management provided reasonable explanations supporting the \$nil valuation. However, for one asset (Lotteries House building), management initially advised that the building did not belong to the Shire and was therefore removed from the Fixed Asset Register.</p> <p>Given the materiality of this asset, we sought further verification of its legal ownership. On 28 November 2025, management obtained written legal advice confirming that the Shire is the legal owner of the building. Following this confirmation, management reinstated the building in the Fixed Asset Register and obtained a fair value valuation for inclusion in the</p>	<p>The initial removal of Lotteries House building resulted in a material understatement of fixed assets and highlights weaknesses in the Shire's processes for verifying asset ownership when evaluating revaluation outcomes. Without strengthened controls, there remains an ongoing risk of incorrect asset recognition and misstatement in the financial report.</p>	<p>We recommend that management:</p> <ul style="list-style-type: none">• strengthen procedures to confirm ownership and control of all assets prior to applying revaluation adjustments, particularly for assets under leases, trust arrangements or community-use arrangements• undertake a comprehensive review of all land and building assets to ensure that ownership, classification, and valuation treatments are accurate and appropriately supported, reducing the risk of similar errors in future periods.	<p>The Shire acknowledges the above recommendations. We are currently reviewing and strengthening our procedures relating to asset revaluations to ensure that ownership, control, and classification of all assets—particularly those under lease, trust, or community-use arrangements—are clearly confirmed prior to any revaluation adjustments being applied.</p> <p>In addition, the Shire will undertake a comprehensive review of all land and building assets to verify ownership, ensure correct classification, and confirm that valuation treatments are accurate and appropriately supported. These actions will reduce the risk of similar issues arising in future reporting periods and improve the overall reliability of our asset management practices.</p>	<p>Responsible person: Finance Manager Completion date: February 2026</p>
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Shire of Carnarvon
Finance Department Review Findings

Ref#	Finding	Significant	Moderate	Minor	Assessment	Implication	Recommendation	Management Comment	Followup comments
1	5.2.1 Policy Reference to Legislation and External Information	✓			To support the link between Council policy, legislation and other information sources.	We noted some policies contain specific detail relating to legislation and other external references, including: •CF006 Financial Hardship •CF012 Rates Charges This practice may result in conflict between the policy and legislation or guidance in the instance of a change in legislation, guidance, or other external references.	Update policies to remove specific and / or detailed references to legislation and other external references to assist with maintaining appropriate alignment and consistency in Council policies. Question: Why recommendation is not to link the legislation to the Policies Council is following?	Finance Officer Rates, Finance Officer Debtors & SFO Operation to read the Debtors Policy and link it to the legislation to avoid any conflict	Ongoing
2	5.2.2 CF001 Purchasing and Procurement				Policy providing a best practice approach and procedures for purchasing. Ensure consistency for all purchasing activities which integrate with all operational areas. Requires compliance with the Local Government Act 1995 and Functions and General Regulations 1996.	•The policy provides limited direction regarding contract variations and extensions awarded or against a written specification not awarded by tender. Extension of contracts and associated price changes are also not covered by the policy. For contracts awarded by tender, legislation provides minimum requirements. •Purchasing requirements for procurement of goods or services in accordance with the exemptions under Local Government (Functions and General) Regulations 1996 Regulation 11(2), are not consistent within the policy. The CEO is required to ensure controls exist for all purchases including those made using these exemptions. Testing the market through sourcing multiple quotations when applying policy exemptions is one mechanism available to demonstrate such controls are in place, regardless of whether the quotations are being sought from pre-qualified suppliers, WALGA Preferred Supply Contracts or other suppliers. •Authorisation for a sole source of supply arrangement considered under the policy is able to be approved by an authorising officer with the required level of purchasing authority. Requirements to evidence market testing when applying the exemption are not	•Purchasing requirements for the issuing of contract variations and extensions for contracts not awarded by public tender. Consideration should be given to circumstances where the contract value increases over a policy threshold level, due to the variation or extension; •Insert purchasing requirements for procurement of goods or services made under the exemptions under Local Government (Functions and General) Regulations 1996 Regulation 11(2). •Require CEO approval to only obtain a single quote under sole source of supply exemptions and implement procedures to define requirements for exercising the exemption. Procedures should aim to assist with accountable processes and transparent decision making with purchasing activities to report the circumstances, occasions and purchasing values where the sole supplier policy provision is exercised.	• Finance Officer Procurement and Senior Finance Officer to read through the Policy of Procurement and Tenders, amend and implement reporting templates for any contracts awarded.	Completed. This is available in the Policy Manual endorsed in 2022. Section Purchasing and Procurement is analysed properly on each policy and process to be followed. Monitoring needs to be done by the Finance team to ensure this is followed in any circumstances.
3	5.2.3 CF013 Significant Accounting Policies				Policy to guide the Shire's financial framework in addition to the Australian Accounting Standards (AAS).	Formalisation of accounting policies may result in a conflict with information prepared in annual financial reports required to be prepared in accordance with AAS and the Local Government Financial Management Regulations 1996, given accounting policies with the budget and annual financial report may differ when prepared at the same time but relate to different financial years.	To avoid conflict with the standards and legislation the policy should not include legislative and standards requirements and should enhance these requirements or provide a policy decision where an accounting standard allows a policy choice. Consider rescinding the policy and adopt accounting policies annually within the Annual Statutory budget. Question: Can this be explained further to correct our understanding?		
4	6.1.1 Information Communications Technology (ICT) Strategic Plan				Plan to guide the future development and delivery of ICT services	An ICT Strategic Plan highlighting and addressing ICT risks and how they are to be addressed was not available for our review.	Develop an ICT Strategic Plan identifying and documenting key ICT risks along with the treatments to reduce the risk to an acceptable level.	ICT Department to be advised to look into a Strategic Plan on ICT of the Council. Refer to Link: https://www.dlgsc.wa.gov.au/local-government/strengthening-local-government/integrated-planning-and-reporting/ict-strategic-framework	In progress. ICT working on IT Framework.
5	6.1.2 ICT Disaster Recovery Plan				Plan to address the handling of ICT disaster recovery.	Staff advised an Information and Communication Technology Disaster Recovery Plan has been prepared, however evidence of the plan being tested to ensure its validity was not available for review.	Maintain, review and test the ICT Disaster Recovery Plan to ensure its validity. Identify and document key ICT risks, along with the treatments to reduce the risk to an acceptable level.	ICT Department to run a demonstration on the plan, on quarterly basis and provide report to the Council.	Ongoing
6	6.1.3 Business Continuity Plan				Plan to facilitate organised decision-making in the event of a major incident impacting the Shire's ability to continue normal operations.	Business Continuity Plan was not available for our review.	Develop a Business Continuity Plan and test it to ensure its validity. The plan should facilitate organised decision making in the event of any major disruption impacting the Shire's ability to continue normal operations, with testing involving relevant and key personnel to ensure validity of the identified risks and treatments within the plan.	Deputy Chief Executive can lead a team to develop the Business Continuity Plan. Team leaders of all departments to be part of it. Refer to Link: https://www.diamantina.qld.gov.au/downloads/file/15/business-continuity-plan-pdf/-text=Business%20Continuity%20Plan%20A%20document,an%20emergency%20or%20disaster%20occur .	In progress.
7	6.1.4 Long Term Financial Plan				Financial report to achieve the strategies set out in the Council's Strategic Community Plan.	A current Long Term Financial Plan was not available for review. Although there is no documented requirement for timing of reviews, it is a key tool (aligned to the Corporate Business Plan and annual budget) for ensuring long term financial health.	Review the Long Term Financial Plan to monitor financial health and maintain effective alignment with Integrated Planning and Reporting documents.	Senior Finance Officers to develop the plan and discuss with Deputy CEO.	Draft completed.
8	6.1.5 Asset Management Plan				Plan prepared to assist the Shire to improve the way it delivers services through its infrastructure assets such as roads, drainage, footpaths, public open space and buildings.	A current Asset Management Plan was not available for review. Although there is no documented requirement for timing of reviews, it is a key tool (aligned to the Corporate Business Plan and annual budget) for ensuring financial sustainability.	Review and update the Asset Management Plan to maintain effective alignment with Integrated Planning and Reporting documents.	Draft completed by consultant. Ben Symons	Infrastructure Department reviewing plan

9	6.2.1 Operational Procedures			To provide direction to staff in the delivery of day-to-day operational tasks, as well as guidance for expected processes, systems, and controls to be maintained.	A number of formalised procedures for some key financial operational functions were noted during our review, however many of these procedures have not been formally reviewed and updated in recent years. Documenting and maintaining financial functions through checklists, flow diagrams or documented procedures are key elements in establishing, understanding and enforcing financial controls.	Undertake a review of existing operational procedures, and where required develop and implement additional procedures, to provide operational guidance aligned with adopted Council policies and legislation. Procedures should provide for activities not necessarily covered by legislation to communicate expected standards to staff from the CEO, in the course of implementing strategic direction and decisions of Council. Consistent maintenance of documented procedures and checklists, and / or workflow process diagrams may assist in clearly identifying controls and processes to be followed.	Senior Finance Officer Operations to look into the current policies and recommend suggestions to improvement and have a robust system in place.	Ongoing
10	6.2.2 Procedure Changes			Process to control and manage change to procedures.	Process for amending or changing procedures has not been formalised. This creates opportunities for unilateral unauthorised changes to procedures and a breakdown in key controls.	Establish a process for the development, review, amendment and authorisation of procedures, checklists and other internal control documentation, throughout the Shire to assist with managing changes to procedures.	Deputy Chief Executive to implement this and discuss with the Council as a report and adopt in council meetings.	In Progress
11	6.2.3 Risk Management Procedures			Procedures and practices to set out a uniform approach to the identification, assessment, management, reporting and monitoring of risks.	Some risk management activities currently undertaken are largely undocumented.	<ul style="list-style-type: none"> Risk management should underpin the financial management of the Shire as such implementation of risk management procedures is considered important. Risk management procedures and processes are to be developed in accordance with the latest risk management standard (ISO 31000:2018). Implement risk management procedures and processes throughout the whole organisation. 	Deputy Chief Executive to implement this and discuss with the Council as a report for adoption. Refer to link: file:///C:/Users/dutt.s/Downloads/shire-of-broome-risk-management-strategy-and-procedures.pdf -Refer to Policy manual page 122	
12	6.2.4 ICT Security			Procedures and practices to ensure the security of ICT information, systems and data.	The Shire is reliant on the advice of ICT consultants to maintain the security of the ICT system, with no independent oversight or review. From staff representation and our understanding of ICT controls we noted no formal process was in place to review, monitor and control access to financial records.	Undertake a comprehensive independent ICT security review, document current policies and practices, and implement findings of the review. This review should be undertaken by those with the appropriate expertise, skills, qualifications and credentials and independent of current ICT providers.	ICT Department to draft the policies and procedures on this.	
13	6.2.5 Records			Procedures and practices to ensure the appropriate maintenance and recording keeping of physical and digital financial records.	Based on our enquiries with staff, regular refresher training for the use of the records system is not currently in place to support and direct staff and contractors to the appropriate procedures to save records in accordance with the Shire's record keeping plans and policies. This may increase risks associated with compliance with required record keeping controls. Where compliance with required controls is low, information may become compromised in that deletions, loss and compromised security or confidentiality of records may occur.	Review systems and processes to monitor the practice of financial record keeping within the organisation and identify any misuse and correct appropriately. Ensure currency of the Record Keeping Plan and implementation of any improvements noted within the plan, including self evaluated improvements, ongoing training and any actions noted by the State Records Office.	Senior Finance Officers to develop the plan and discuss with Deputy CEO.	
14	6.2.6 Corporate Transaction Cards			Systems and processes to control use of Corporate Credit / Transaction Cards held.	<ul style="list-style-type: none"> We noted two instances through our testing where credit card expenses were not reviewed and approved by an independent more senior member of staff. Staff representations indicate procedures have been updated to ensure future reviews are performed and evidenced. Our limited testing noted an instance where the tax invoice and support documentation for a credit card transaction did not reconcile with the charge incurred. Signed agreements for corporate credit and transaction cards were not available for our review. As well as credit cards, Policy CF010 Corporate Credit Cards encompasses broader corporate transaction cards including fuel cards, for which user agreements have not been established. We noted limited compliance with policy CF010 in relation to fuel cards, including: <ul style="list-style-type: none"> Documentation to support transactions being routinely maintained or acquitted; and Inadequate processes and controls for lost cards. Formal process to monitor fuel stock purchased and allocated were not available. It was also observed the practice of sharing fuel cards routinely occurs. Allowing the practice of using cards to refuel vehicles other than the card assigned to a Council vehicle will hinder the detection of potential misuse. Fuel is recorded as it is allocated through creditors processes and reviewed for reasonableness periodically, however controls to reconcile fuel usage against purchases are considered inadequate. 	<ul style="list-style-type: none"> Review, update and maintain procedures to require cardholders to review and certify expenses incurred on their credit cards each month, which are subsequently reviewed by an independent more senior member of staff. Maintain updated systems and processes relating to credit cards, to ensure adequate controls exist relating to compliance with adopted policy and approved procedure requirements. These should also provide for robust control and review processes prior to payments being deducted through automated bank payments. Ensure agreements are signed by all corporate transaction card holders to comply with Policy CF010 Corporate Credit Cards. Review systems and procedures to ensure all credit card holders have acknowledged and signed the documentation setting out cardholder responsibilities and legal obligations when using Shire corporate transaction cards. Ensure corporate transaction cards are issued only after this has occurred and documentation has been appropriately filed as required. Develop and implement procedures for the monitoring of fuel purchased in an effort to detect any issue or potential misuse with cards. Procedures should provide for standard procurement systems and controls to be maintained when purchasing fuel. 	Senior Finance Officer Operations to provide a report on the current process and procedures used. Same reconciliation shall form part of monthly reports submission.	Completed.
15	6.2.7 Procurement			Procedures for the procurement of goods or services.	Through our limited testing, we noted the following: <ul style="list-style-type: none"> An instance where items were added to a purchase order after it had been authorised; and An invoice did not pre-date the purchase order. 	All procurement of goods or services should be undertaken in accordance with the purchasing policy and associated procedures. A review of the purchasing procedures may be required to ensure controls are practical and addresses identified procurement risks, including prevention of changes to authorised purchase orders. Any instances where a purchase pre-dates a purchase order should be documented, reviewed and authorised to demonstrate controls have been developed to comply with and ensure the purchasing policy has been adhered to.	Finance Officer Procurement and Senior Finance Officer Reporting shall look into the policies and amend.	Completed.

16	6.2.8 Outstanding Purchase Orders				Process to ensure invoices are being processed in a timely manner and in accordance with the purchasing policy.	We did not observe any formal procedures relating to the routine monitoring of and clearance of outstanding purchase orders. Regular review of outstanding purchase orders should be undertaken to assist with monitoring the value of and status of associated liabilities.	Regular review of outstanding purchase orders should be undertaken to assist with monitoring the value of and status of associated liabilities. Establish procedures to include routine review of the status of outstanding purchase orders. Ensure any controls developed are routinely and consistently applied.	Finance Officer Procurement and Senior Finance Officer Reporting shall look into the policies and amend.	On-going.
17	6.2.9 Changes to Banking Details				Controls to validate banking change requests.	We identified weaknesses in the formal procedure to change supplier banking details.	Formal procedures relating to changes to banking details should be updated to ensure sufficient controls exist in both substantiating the change request and the changes performed within the Shire's ERP system. Review and update procedures to ensure the following matters are appropriately considered, documented and controls are adequate to: <ul style="list-style-type: none"> • validate the change request and its origin; • Authority exists for the change request; and • Validate and control the changes once completed. 	Senior Finance Officer Operations to provide a report on the current process and procedures used. Same reconciliation shall form part of monthly reports submission.	On-going. Audit trail reports being verified for each creditor on a weekly basis.
18	6.2.10 Electronic Banking Transactions				Process to reduce opportunity for fraudulent activity with electronic banking.	We noted access to the ABA file from the time of generation to the time of upload to the bank is not adequately restricted with minimal verification process undertaken to ensure the ABA file is unmodified when uploaded to the bank. This may present risk of fraudulent manipulation of the ABA file.	Improve controls to minimise the risk of electronic banking details being fraudulently manipulated through secure storage of ABA banking files. Controls should exist to restrict access to these files, and to detect and prevent any unauthorised changes being made.	Senior Finance Officer Operations to provide a report on the current process and procedures used. Same reconciliation shall form part of monthly reports submission.	Ongoing.
19	6.2.11 Revenue Controls at Shire Facilities				Procedures and systems for the collection of revenue and handling of cash at Shire facilities.	Weaknesses in revenue controls for the collection of fees and charges, sale of goods and provision of services at some Shire facilities were noted during our review. We noted some systems and processes are heavily reliant on manual systems and the comprehension of required actions by staff, with limited monitoring and review of records from facilities to reconcile transactions performed through the administration office. We noted the following: <ul style="list-style-type: none"> • Erroneous invoices being issued, requiring credit notes to be raised and in some instances recommendations for write off of receivables; and • Breakdowns in controls where invoices were not raised in a timely manner. - Security controls for cash held for some business units are considered inadequate. Controls are not consistently documented to ensure appropriate review and authorisation processes occur in relation to the management and handling of cash by staff and contractors. 	<ul style="list-style-type: none"> • Review and update systems and processes to determine practical procedures, documentation and controls for the sale of goods and provision of services at Shire facilities. Procedures should ensure routine compliance with regulatory requirements, include appropriate controls to monitor, review and reconcile reports and demonstrate greater transparency and control between the administration office facilities. • Ensure access to any cash held is restricted only to authorised personnel through secure storage and where possible, significantly reduce the potential amount of cash received through alternate means. Implement appropriate documented procedures and controls for cash maintained including processing of cash receipting. Processes should also include reference to insured amounts relating to cash, to ensure adequate insurance levels are maintained. 	Senior Finance Officers to develop the policies and procedures of each revenue streams and discuss with Deputy CEO.	Ongoing on a daily basis.
20	6.2.12 Rates				Rates are correctly imposed and rate system is properly maintained.	Routine reviews of rate exempt properties as defined by section 6.26(2)(g) of the Local Government Act 1995 appear to be undertaken informally. Staff representations indicate formal controls to guide and evidence the review process are under development.	Progress the development of and maintain systems and processes whereby routine reviews are undertaken of rate exempt properties within the Shire, confirming these properties are used exclusively for rate exempt purpose.	Finance Officer Rates to have this in end of month rates report.	Ongoing on a monthly basis.
21	6.2.13 Interest on Rates Instalments				To determine the interest rate to be imposed where payment of a rate or service charge is made by instalments	Notes to the 2021/22 & 2022/23 statutory budget state interest rates to be imposed on rate instalments is set at 6%. The adopted schedule of fees and charges also sets out the instalment interest rate be set at 6%. The maximum interest rate permitted by regulation 58 of the Local Government (Financial Management) Regulations 1996 is 5.5%.	Ensure future adopted interest rates applied to rates instalments do not exceed regulatory or legislative provisions.	This shall be adopted in every budget and followed through Local Government Act.	Annual Budget for 24/25 adopted 5.5% in line with regulation 58
22	6.2.14 Fixed Assets				Fixed Assets are properly accounted for and controls are operating effectively	<ul style="list-style-type: none"> • Entries and reconciliations of fixed asset acquisition, disposal and adjustment of assets into the fixed assets register for the 2022-23 financial period had not been processed until the December 2022 reporting period, due to delays with completion of the 2022-23 audit. • Support documentation for some asset additions selected for testing were not available for our review and unable to be tested. 	Review system processes to ensure regular and timely preparation of asset reconciliations, including review and authorisation by an independent officer.	Senior Finance Officer Reporting to look into this with Megan.	Completed.
23	6.2.15 General Journal Entries				Journals are initiated processed which are independently reviewed and approved.	There are limited documented internal control procedures for general journals and limited controls relating to the posting of journals through the Shire's ERP. We noted review and evidence of review of journals after posting has not been consistently maintained.	Document internal controls to ensure journals requests initiated are reviewed and approved/authorised prior to posting by an appropriate officer, the practice of independent review is consistently maintained, and evidence of review is routinely applied. A monthly journal audit trail report should be produced and independently reviewed and confirmed to previously approved journals prior to preparation of the monthly statement of financial activity.	Senior Finance Officer Reporting to look into this with Megan.	Ongoing.

24	6.2.16 Stock Control				Process to ensure stock is correctly allocated and monitored as to reduce the potential for theft or misappropriation.	<ul style="list-style-type: none"> • Stocktakes were noted to have been undertaken at some Shire facilities for certain inventory items, however the level of independence for the stocktake and verification is not considered adequate. Inventory working papers note stock being recommended to be written off to balance the stock on hand value to the stocktake performed with no explanatory detail to support the write offs. • Processes to monitor some fuel stock allocated through bulk fuel stores are considered inadequate. Fuel is recorded as it is allocated and reviewed for reasonableness by management each month. 	<ul style="list-style-type: none"> • Review and update systems and procedures relating to stock controls at Shire facilities, including permission/authorisation requirements for stock write offs. Routine / periodic stocktakes should minimally include reconciliation of stock movements against sales and independent review of data etc. Ensure appropriate controls exist to evidence independent review of data as required. • Develop and implement procedures for the monitoring of fuel stores in an effort to improve opportunities to detect any issues or potential misuse with fuel allocations. 	Senior Finance Officer Reporting to look into this with Megan.	Ongoing on a monthly basis. Fuel reconciliation.
25	6.2.17 Overhead & Administration Allocations				To allocate indirect costs in a practical and efficient manner.	No process is currently in place to determine the allocation of indirect costs for plant or public works overheads. From staff representations, current allocation rates are based on historical estimates and no calculation method to support the allocations was available for review.	Undertake a review of activity-based costings to support calculation of overheads. Question: Can this be explained further to correct our understanding?		Completed as part of 24/2025 budget preparation.
26	6.2.18 Trust Fund				Controls to ensure no errors exist in the transactions for the trust fund account.	<ul style="list-style-type: none"> • The trust fund currently includes bonds, deposits and other transactions. These other transactions include unclaimed monies and suspense account transactions. It is understood from staff representations, the Trust Fund has been undergoing examination to correctly allocate bonds and deposits. • Limited processes were noted to monitor transactions in the trust fund to ensure only amounts required to be in the trust fund are maintained within the fund. 	<ul style="list-style-type: none"> • Remove all funds which are not required by law to be held in the trust fund, and transfer to the Municipal Fund, in line with the Office of the Auditor General (OAG) position paper on Accounting for Work Bonds, Building Bonds and Hire Bonds released in July 2019. • Develop a process to monitor the trust fund to ensure only required funds are kept in the fund. 	Senior Finance Officer Operations to provide a report on the current status of the account.	In progress.
27	6.2.19 Bank Reconciliations				Processes for the control of the Shire's cash at bank.	Reconciliations for the bank were not always conducted in a timely manner from samples selected for our review. Staff representations detail this was being due to the unavailability of key staff to perform the task. Bank reconciliations are a key control and any untimely, non-reconciled bank accounts are considered a high risk to an organisation.	Progress completion of bank reconciliations for the 2022/23 period as a matter of urgency. Review systems and processes to ensure staff capacity for the regular and timely completion and review of bank reconciliations.	Senior Finance Officer Operations to provide a report on the current status of the account.	Ongoing on a monthly basis.
28	6.2.20 Monthly Statement of Financial Activity				Monthly statements of financial activity prepared in accordance with legislative requirements.	<p>We noted some information was not included in the documents supporting the statement of financial activity as required by regulation 34 of the Local Government (Financial Management) Regulations 1996:</p> <ul style="list-style-type: none"> • Annual budget estimates; • Year to date budget estimates; and • Explanation of material variances. <p>This occurred for the monthly statement of financial activity for the period ended 31 July 2022, and was a result of the 2022/23 budget having not been adopted at the time the statements were prepared.</p>	Ensure future monthly statements of financial activity are completed to contain all items required by legislation.	Senior Finance Officers to work on this with Megan	Ongoing on a monthly basis.
29	6.2.21 Annual Report				Ensure the annual report contains all information required by legislation, is accepted by Council and published to the local government website as required.	<p>The 2020-21 annual report did not include all information required by legislation, namely:</p> <ul style="list-style-type: none"> • Remuneration paid or provided to the CEO during the financial year; and • Information on payment to employees entitled to an annual salary of \$130,000 or more is required to be reported by each band of \$10,000 over \$130,000. <p>Although information relating to payments made to employees is included in the annual report, the table references the 2019-20</p>	Ensure future annual reports include all information required by legislation.	Deputy CEO with CEO can prepare a checklist in terms of requirement to Annual Reports which can be checked and verified by Council EA.	Ongoing. Annually.
30	6.2.22 Regulatory Reporting				To submit financial reports and budget reviews to the Department of Local Government, Sport and Cultural Industries (DLGSC) within regulatory timeframes.	<p>Evidence to support submission of the following to DLGSC was not available for our review:</p> <ul style="list-style-type: none"> • 2021-22 mid year budget review to the Department within 30 days of council making a determination as required by the Local Government (Financial Management) 1996 Regulations regulation 33A (4); • 2022-23 adopted annual budget within 30 days of adoption by Council as required by the Local Government Act (Financial Management) 1996 Regulations regulation 33. • 2021-22 annual financial report within 30 days of the receipt of the audit report by the CEO as required by the Local Government Act (Financial Management) 1996 Regulations regulation 51 (2). 	Review systems and procedures to ensure future regulatory compliance and timeframes are able to be met.	Deputy CEO will need to set a deadline on receiving reports from respective departments for timely completion of budgets.	Ongoing. Reports being submitted as per deadlines.
31	6.3.1 Leave Entitlements				Procedures to ensure proper recording of leave accruals and entitlements.	<ul style="list-style-type: none"> • Parameters within the payroll system may allow for leave applications for employees with insufficient leave entitlements to be approved with no notification leave will enter a negative balance. This was noted to have occurred for some employees following implementation of a new payroll system. • Staff representations noted parameters to control leave approvals may not be sufficient, in that leave applications can be approved en masse rather than by individual employee. This is not captured in audit trails and an occurrence of this nature would result in onerous and labour intensive corrective actions. 	Given current controls are highly reliant on the awareness, intervention and knowledge of current personnel, a full review of procedures and controls is required to determine practical procedures, documentation and controls for the authorisation of leave entitlements. Routine monitoring and review of payroll and leave reports should be undertaken to capture anomalies to assist timely identification and remedy of errors.		In progress. Definitive

32	6.3.2 Payroll Audit Trails			Procedure to allow for appropriate review and approval of changes made within the payroll system.	While reviews of changes made to employee master file and parameters appears to be occurring when each payroll is processed, limitations to the effectiveness of payroll audit trails currently exists. This appears to be the result of inadequate reporting parameters which may result in omissions and errors in generated reports. We noted changes captured in the audit trail report did not include details of the staff member making the change in all instances.	Procedures to minimise the risk of erroneous or unauthorised changes to employee details should be implemented. Regular reviews of software audit trails should be undertaken as a minimum. Where possible, segregation of those responsible for processing payroll transactions to staff able to make changes to the employee master file. Payroll exception reporting and review of audit trails should be undertaken to capture anomalies or unauthorised changes. Where effectiveness of audit trails is limited, alternate programs or controls to provide appropriate level of review to effectively detect fraud, errors or omissions should be developed.		Ongoing.
33	6.3.3 Payroll			Procedures and practices to allow for appropriate review, processing and approval of fortnightly payroll.	<ul style="list-style-type: none"> • In the course of our review, we noted instances where evidence of preparation, review and authorisation of fortnightly payroll reports was not recorded. • Payments to third parties processed through payroll deductions were not always processed in a timely manner. • Through our limited testing, we noted instances where evidence of correspondence on employee files to support the current rate of pay applied through the payroll was not available, or documentation to support pay rate increases does not contain sufficient detail to support the current pay rate. We observed more recent documentation notifying employees of any changes to their agreed remuneration entitlements contains more clarity and detail to communicate the changes being made and this practice is encouraged to continue. 	<ul style="list-style-type: none"> • Implement documented procedures to ensure adequate controls are consistently followed with regard to preparation, review and authorisation of fortnightly payroll reports, with appropriate evidence of these reviews consistently recorded. • Review and update systems and controls to ensure payments to third parties from employee payroll deductions are processed in a timely manner following each payroll. • Ensure contracts of employment, defining roles, responsibilities and remuneration, are signed by both parties prior to employment commencing for all staff. Where a change to employee conditions takes effect, such as award increases, consider a mechanism to communicate the change to employees. The practice of updating employment agreements where a change in roles and responsibilities should also continue. 		Ongoing.
34	6.4.1 Insurance Claims Register			Register of insurance claims to provide high level monitoring of risks	An insurance claims register detailing claims made against and by the Shire was not available for review.	Develop and maintain an insurance claims register or alternatively develop systems within the risk register to monitor and manage insurance claims.	Senior Finance Officer Reporting to look into this with Megan.	Completed.
35	7.1.1 Council and Committee Minutes			Official record of proceedings and decisions.	We noted instances where details of two decisions made at the ordinary meeting of Council held 24 January 2023 relating to tenders were not recorded in the minutes. The decisions both refer to a 'schedule of rates' which were included as a confidential attachment to the agenda item, and not published in the minutes of the meeting. Regulation 11 of the Local Government (Administration) Regulations 1996 requires details of each decision made at Council and committee meetings to be recorded in the minutes, and also requires documents attached to an agenda to be attached to the minutes unless the meeting or that part of the meeting to which the document refers is closed to members of the public.	Review procedures for recording of official minutes to ensure all detail, decisions and documents / attachments required to be recorded by legislation are captured.	The CEO to see that the meetings by- laws to be adhered to always.	Ongoing
36	7.2.1 Financial Interest Register			Records details required under the Act relating to financial circumstances of relevant persons.	<p>Some primary and annual returns recorded in the register are not in the prescribed form required by legislation. At the time of our review, a new system was being implemented to manage future returns in the correct format.</p> <p>At the time of our review, maintenance of register of financial interests was not in accordance with legislative requirements, in that some recent primary and annual returns were being maintained electronically, with older returns being maintained in hard copy. Section 5.88 of the Local Government Act 1995 requires the financial interest register to contain:</p> <ul style="list-style-type: none"> • Primary and annual returns; and • A record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A. 	Update the Financial Interest Register to include all disclosures as required by legislation. Ensure procedures are in place to capture and record information in the prescribed format and as declarations are received.		Annual returns for 2025 were all provided in a timely manner, item added to Attain to ensure future compliance
37	7.2.2 Tender Register			Statutory register of tenders called.	On inspection of the tender register we noted two instances where the summary value of the successful tender was not recorded in the tender register or available through the minute record awarding the tender.	Ensure the tender register complies with Regulation 17 of the Local Government (Functions and General) Regulations 1996 for any future tenders called.	Finance Officer Procurement to ensure this which needs to form part of monthly report and signed off by Senior Finance Officer Reporting	In progress
38	7.2.3 Investment Register			Register of investments held to evidence the nature and location of all investments and all transactions in relation to investments.	An investment register was not available for our inspection detailing the nature and location of all investments and all related transactions.	Recording the nature and location of all investments and related transactions is required by Regulation 19 (2) of the Local Government (Financial Management) Regulations 1996. Tracing of funds on maturity of investments is essential and record of where funds are transferred and who authorised the transfer should be maintained within the register. Maintaining printed copies of the investment register, reviewed and authorised by a senior manager, independent of the control of the investments, prevents subsequent amendment to the register.	Senior Finance Officer Operations to provide a report on this.	Completed.

39	7.4.1 Internal Audit			Internal audit monitors the level of compliance with internal procedures and process along with assessing the appropriateness of these procedures.	Currently, no internal auditors have been appointed, and limited internal audit functions have been undertaken.	We suggest as the level of documented procedures increases, an expanded internal audit function to confirm adherence to documented policies and procedures may be required as recommended by the OAG in their report to Parliament on the Audit Results Report – Annual 2017-18 Financial Audits of Local Government Entities.		Ongoing
40	7.4.2 Significant Audit Matters			To ensure action is taken to improve significant matters raised by auditors in the audit report.	A significant adverse trend was identified during the 2018-19, 2019-20 and 2020-21 audits, as well as significant audit matters in 2020-21. We noted: <ul style="list-style-type: none"> • A report was not prepared stating actions intended to be taken in relation to the adverse trend noted or significant matters noted; • The report is required to be submitted to the Minister; and • The report is required to be published on the official local government website as required by legislation. 	Ensure any future reports are prepared and published in accordance with legislation and within required time frames as required by section 7.12A of the Local Government Act 1995.	Senior Finance Officers to work on this with Megan	Following the 2024-25 Audit findings, a report was prepared for the audit committee. Currently awaiting the audit committee meeting.
41	7.5.1 Financial Management Review			Review of the appropriateness and effectiveness of the Financial Management systems and procedures of the local government required to be undertaken every three years by Regulation 5(2) of Local Government (Financial Management) Regulations 1996.	A financial management review was last undertaken in May 2019, which is outside the time period required by Regulation 5(2) of Local Government (Financial Management) Regulations 1996.	Ensure the next review is undertaken within the next three years as required by legislation.	Senior Finance Officers to prepare a calendar on important dates for Finance matters.	Completed.

hire of Carnarvon
Finance Department Review Findings

Ref#	Finding	Assessment	Implication	Recommendation	Management Comment	Followup comments
1	Implement task lists for the following: a. Monthly processes for each position. b. Preparation of the monthly financial statements c. Preparation of the annual financial statements d. Preparation of the annual budget	To ensure the monthly financial statements (MFS) are produced in a timely manner, with the highest level of accuracy, it is imperative that an End of Month task list is completed. This task list should reference the pathway to the supportive evidence which will prove the final figures used to compile the statements. Compiling and recording the supportive evidence at month end, will result in all the evidence being readily available for both the interim audit and annual audit.	Implementing changes to procedures can result in tasks taking longer to perform initially, however the changes will result in a reduction of errors and increased efficiency. End of Month task list will have the added benefit of uncovering any errors on a month-by-month basis and will result in the annual financial statements (AFS) being produced by the due date	Each staff member is accountable for the end of month tasks required to be performed in their job role. They should complete the relevant note in the monthly financial statements so they are aware of the relevance to the overall good governance of the local government. The task list will be signed by the responsible staff member and counter-signed by their manager. A task list should also be used to prepare the annual budget and the annual financial statements		
2	Develop & implement a Finance Compliance Calendar	Establish an automatic reminder process to ensure staff can achieve deadlines. The tools within Office 365 should be utilised to set reminders well in advance to ensure deadlines are met.	Without a Finance Compliance Calendar Compliance requirements not completed. Compliance deadlines may be missed.	The Deputy CEO should be accountable for ensuring the finance compliance calendar is reviewed on a fortnightly basis.		
3	Conduct regular meetings to review both individual and team workload and/or assistance.	It is suggested that individual meetings and team meetings are held on alternate fortnights to address any concerns regarding workload and achievement of deadlines.	Lack of communication can lead to work place issues not being addressed. Deadlines not being met.	The senior finance officers should act as the team leads in this instance.		
4	Staff training	Currently, some tasks performed by the finance department can only be completed by one team member.	No back-filling of finance staff when absent from the office can cause delays in tasks being completed. Knowledge and skills loss when staff leave the Shire	All staff should be trained to provide relief to at least one additional position so they can assist each other during peak periods. They will also learn skills that may prove valuable in their career progression		
5	Continuous improvement initiatives	Emphasis should be placed continuous improvement initiatives	Processes and improvement in efficiencies not achieved	Establish a training program to foster continuous improvement within the department.		
6	Career progression	Knowledge of career advancement/opportunities not being identified in finance department	Staff not motivated in current due to perceived lack of future opportunities	Develop a succession planning strategy to offer opportunities for growth and career advancement.		
7	Review Finance Department structure	Change the Manager of Finance position to a Senior Finance Officer position.	Revision of Finance Department structure needs to reflect current needs of the finance function	Review the structure of the finance department annually during the budget preparation process.		
8	Staffing levels	Support to assist the DCEO and provide relief hours to the finance department is required		Create a new position of Executive Assistant/Finance Officer		

9	Maintain Hybrid Model	Hybrid Model involves engaging a financial consultant/contractor	Current skill level and capability of finance staff to perform top end compliance work needs to be developed.	Engage a contractor to provide the "top end" financial services such as a monthly financial statements, annual financial statements and annual budget		
10	Creditors	Time taken to process creditor payments is above benchmark comparisons.	Creditors function is at full capacity processing 230 creditor payments on average each month. The time taken to process these transactions is approximately 39 minutes which is above the average of 28 minutes. This equates to approx 40 hours per month above benchmark.	Efficiencies will be gained with the implementation of Altus Procurement and introducing electronic processing of invoices.		
11	Bank Reconciliations	Formal reconciliations not being performed and approved.	Monthly financial statements were produced without formal reconciliations being performed and approved.	Implementation of Altus Bank Reconciliation module. This new modules will result in significant savings in time, will increase efficiency and accuracy and enforce compliance.		