

Agenda

Audit, Risk and Improvement Committee Meeting

29 April 2026

Shire of Victoria Plains
Council Chambers, Calingiri
AND
via E-Meeting Protocol

Commencing – 1:00 PM

DISCLAIMER:

The recommendations contained in this document are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations.

The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered. Resolutions are not considered final until the minutes of the meeting are confirmed or advised in writing by the CEO or authorised person.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

Recording of Meeting

Members of the public are advised that meetings of Council are audio recorded to assist with ensuring an accurate record of the meeting is provided for the formal minutes of the meeting. In terms of the Privacy Act 1998 this may involve the recording of personal information provided at the meeting. The provision of any information that is recorded is voluntary, however if any person does not wish to be recorded they should not address or request to address the meeting. By remaining in this meeting, you consent to the recording of the meeting.

You are not permitted to record this meeting with any recording device, unless you have the express authorisation of the Council of the Shire of Victoria Plains.

E – Disclaimer

It is the Presiding Member's responsibility to preserve order in the meeting and this can be more difficult in an eMeeting. Therefore, each Council Member must consistently and respectfully follow the Local Government's Meeting Procedures Local Law, any additional eMeeting guidance provided by the Local Government and support the Presiding Member in their conduct of the eMeeting.

The pace of an eMeeting should be slow and orderly. The following practices will help avoid confusion and support effective eMeetings:

Speak clearly and slowly, as connections may be distorted or delayed;

Always state your name to indicate to the Presiding Member that you wish to speak. Restate your name if the Presiding Member has not heard you at first;

In debate, only speak after the Presiding Member has acknowledged you. Then state your name, so that others know who is speaking;

Follow the Presiding Member's directions and rulings;

If you are unclear about what is happening in an eMeeting, immediately state your name to draw the Presiding Member's attention and enable you to then seek clarification from the Presiding Member.

Avoid looking for opportunities to call Points of Order; instead, politely and respectfully gain the Presiding Member's attention and explain any deviation from your Meeting Procedures, the Local Government Act or any other relevant matter.

Commonly used abbreviations	
AAS / AASB	Australian Accounting Standard / Australian Accounting Standards Board
BF Act	Bush Fire Act 1954
BFB	Bush fire brigade
CEO	Chief Executive Officer
CDO	Community Development Officer
DBCA	Dept of Biodiversity, Conservation and Attractions
DFES	Dept of Fire and Emergency Services
DPLH	Dept of Planning, Lands and Heritage
DWER	Dept of Water and Environmental Regulation
EHO	Environmental Health Officer
EFT	Electronic Funds Transfer
FAM	Finance and Administration Manager
JSCDL	Parliamentary Joint Standing Committee on Delegated Legislation
LEMA	Local Emergency Management Arrangements
LEMC	Local Emergency Management Committee
LG Act	Local Government Act 1995
LGGC	WA Local Government Grant Commission
LPP	Local Planning Policy
LPS	Local Planning Scheme
MOU	Memorandum of Understanding
MRWA	Main Roads WA
NNTT	National Native Title Tribunal
OAG	Office of Auditor General
OCM	Ordinary Council Meeting
PTA	Public Transport Authority
RRG	Regional Roads Group
RTR	Roads to Recovery
SAT	State Administrative Tribunal
SEMC	State Emergency Management Committee
SGC	Superannuation Guarantee Contribution
SJAA	St John Ambulance Association
SWALSC	South West Aboriginal Land and Sea Council
WAEC	WA Electoral Commission
WALGA	WA Local Government Association
WSM	Works and Services Manager
WSFN	Wheatbelt Secondary Freight Network
EPA	Environmental Protection Authority
DPIRD	Department of Primary Industries and Regional Development
HCWA	Heritage Council of Western Australia
WAPC	Western Australian Planning Commission
WDC	Wheatbelt Development Commission

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PUBLIC ARIC AGENDA



AGENDA

Audit, Risk and Improvement Committee Meeting of the Victoria Plains Shire Council Held in the Shire of Victoria Plains, Council Chambers, Calingiri, AND, via E-Meeting Protocol on 29 April 2026 commencing at 1:00 PM

1 DECLARATION OF OPENING

1.1 Opening

1.2 Announcements by Chairperson

2 REMOTE ATTENDANCE BY ELECTED MEMBERS

THAT:

Under regulation 14C (2)(b) of the Admin Regulations, the Shire President can approve Elected Member attendance by electronic means;

In doing so, under r.14C (5) the Shire President must have regard as to whether the location that the Elected Member intends to attend the meeting, and the equipment intended to be used to attend the meeting, are suitable;

Electronic means includes, as per r.14CA(2) by telephone or video conference;

Suitable equipment would include an electronic device that can hold a Teams meeting, and perhaps, the use of headphones;

In accordance with r.14CA (5) the Elected Member must declare that they are able to maintain confidentiality during the meeting. Under r.14CA(7), the declaration by the Elected Member is recorded in the minutes of the meeting;

Summarily, according to Departmental guidance, a suitable location is one that is quiet and private e.g. a private room in your house. If there are other people at the location at the time of the meeting, an Elected Member may be required to close a door and wear headphones.

6 CONFIRMATION OF MINUTES

Officer Recommendation / Committee Resolution

That the of the Audit Committee Meeting held 25 March 2026 as circulated, be **CONFIRMED** as a true and **MINUTES** correct record.

PUBLIC ARIC AGENDA

7 REPORTS REQUIRING DECISION

7.1. Updates on the Functions of the Audit Committee

Nil

7.2.1 Audit 2025-26 Entrance Meeting

File Reference	
Report Date	15 April 2026
Applicant/Proponent	Audit Risk and Improvement Committee
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Colin Ashe – Deputy Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	<ol style="list-style-type: none"> 1. William Buck entrance meeting agenda 2. Audit Strategy Memorandum

PURPOSE

This entry meeting is to introduce and brief the Audit Risk and Improvement Committee (ARIC) on the audit planning as part of the entrance meeting for financial year 2025-26.

BACKGROUND

William Buck Chartered Accountants have been reappointed through the Office of the Auditor General (OAG) as the shires auditors for a further three (3) years and as per normal practice have provided the Audit Strategy Memorandum for the year ending 2026 which includes:

- Audit Approach.
- Significant audit and accounting focus areas.
- Prior year management letter.

COMMENT

The Audit Strategy Memorandum provided in attachment 2 has been reviewed and agreed with on standard requirements and with a focus on:

- key risk areas where the potential for misstatement of account balances is considered greatest.
- key strategic business risks and related financial statement risks that are highly dependent on IT systems and environment
- the use of IT within the Shire which will affect the way that control activities are implemented
- whether the Shire's controls over the IT systems are effective and that they maintain the integrity of information and the security of the data

William Buck Chartered Accountants will provide a verbal summary on the audit approach and focus areas for information.

Included in the Audit Strategy Memorandum is the Management Representation Letter summary 2024-25 finding which the auditors will raise and seek updates if the matters have been addressed.

For the ARIC the following represents the status:

Findings	RATING			Resolved
	Significant	Moderate	Minor	
1. Useful life and depreciation of infrastructure assets			✓	Planned for 25-26
2. Payroll Issues (re-raised from 23-24)		✓		Yes

The Audit Strategy Memorandum provides key timings dates including;

18-20 May 26 – on site interim audit.

05 Oct 26 – commence final on-site audit visit.

21 Oct 26 – review and management letter.

End Nov 26 - exit meeting and audit report.

CONSULTATION

Mr Sean Fletcher, Chief Executive Officer.

Ms Glenn Deocampo, Coordinator Financial Services.

STATUTORY CONTEXT

Local Government Act 1995 Part 7.

Local Government (Audit) Regulations 1996.

CORPORATE CONTEXT

Audit Committee Terms of Reference

Strategic Business Plan/Corporate Business Plan

STRATEGIC PRIORITIES	WE KNOW WE ARE SUCCEEDING WHEN
4. CIVIC LEADERSHIP	
4.3 Proactive and well governed Shire	External audits and reviews confirm compliance
	We have sound financial management policies and attract external funding to help achieve our goals
	Councilors attend training and feel supported in their role
	Council is supported by a skilled team

Strategic Priority 4.3 will be facilitated through the audit process of which this exit meeting will provide a true and fair view of councils finances and areas as applicable.

Delegation

Nil

Policy Implications

Section 3 – Financial Management

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
Compliance	Major (4) Non-compliance results in termination of services or imposed penalties to Shire/Officers	Possible (3) The event should occur at some time	High (12)	Senior Management Team / CEO Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Ensuring any recommendations from the audit are implemented will ensure that the residual risk is low.

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

That the Audit Risk and Improvement Committee **RECEIVE** the Audit Strategy Memorandum for 2025-26.

PUBLIC ARIC AGENDA



WilliamBuck



Entrance Meeting

ANNUAL FINANCIAL AUDIT OF THE SHIRE OF VICTORIA PLAINS FOR THE YEAR ENDING 30 JUNE 2026

ATTENDEES:

Shire of Victoria Plains

Mr David Lovelock	Independent Presiding Member
Cr Pauline Bantock	Councillor (Shire President)
Cr Neil Smith	Councillor
Cr Elizabeth Williams	Councillor
Cr Suzanne Woods	Councillor (Optional)
Cr Rebecca Johnson	Councillor (Optional)
Sean Fletcher	Chief Executive Officer
Colin Ashe	Deputy Chief Executive Officer

Office of the Auditor General

Indika Dias	Assistant Director
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William Buck

Deborah Chin	Audit Director
Grace Ng	Audit Manager
Milvert Ling	Audit Intermediate

Interview Date & Time:

Wednesday, 29th April 2026 at 1pm

Location:

via Microsoft Teams / teleconference

Agenda

1. Introduction
2. Audit Strategy Memorandum
3. Closing Comments

WilliamBuck

ACCOUNTANTS & ADVISORS



PUBLIC ARTIFACTS

Shire of Victoria Plains

Audit Strategy Memorandum
Year Ending 30 June 2026

williambuck.com

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PUBLIC ARIC AGENDA

Introduction

This Audit Strategy Memorandum (“ASM”) sets out our approach to the audit of the Shire of Victoria Plains (‘the Shire’) for the financial year ending 30 June 2026.

William Buck conducts an independent audit in order to enable the Auditor General to express an opinion regarding the financial report. Our audit is conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal controls and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements will be detected.

We perform procedures under the Auditor General Act 2006 to assess whether in all material aspects all procedures are performed in accordance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulation 1996* and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Shire’s financial position, and of its performance as represented by the results of its operations and cash flows.

Our audit approach is designed to specifically focus audit attention on the key areas of risks faced by the Shire in reporting on finances and performance. We form our recommended audit opinion on the basis of these procedures, which include:

- Examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- Assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates.

We will carry out such work as is necessary to form an opinion as to whether the accounts of the Shire are properly kept, and the annual financial report is prepared in accordance with these financial records.

Our approach focuses on the key risk areas where the potential for misstatement of account balances is considered greatest; and

This ASM is an integral part of the audit planning process. It is a preliminary audit plan, which will be updated with any issues identified during the course of the audit.

The Shire prepares general purpose financial statements in accordance with the Australian Accounting Standards and the financial reporting provisions of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulation 1996*.

Audit Approach

Our Audit approach focuses on the following:

- key risk areas where the potential for misstatement of account balances is considered greatest;
- key strategic business risks and related financial statement risks that are highly dependent on IT systems and environment;
- the use of IT within the Shire which will affect the way that control activities are implemented;
- whether the Shire’s controls over the IT systems are effective and that they maintain the integrity of information and the security of the data;

- nature, extent and scope of the internal audit work that has been performed, the related findings and its relevance to the external audit overall audit strategy and plan;
- management's assessment of the risk that the financial report may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- management's processes for identifying and responding to the risks of fraud and the internal control that management has established to mitigate these risks;
- effectiveness of relevant internal controls on all business cycles including expenses, the different revenue streams, and payroll which we will test annually via controls and substantive procedures. The different revenue streams which we will be testing include rates, fees, grants, subsidies and contributions;
- effective two-way communication between the auditor and those charged with governance with timely observations arising from the interim and final audit that are significant and relevant presented in the Management Letter;
- our views about significant qualitative aspects of the Shire's accounting practices, including accounting policies, accounting estimates and financial report disclosures listing presented in the Management Letter; and
- the determination of materiality affected by our perception of the financial information needs of the users of the financial report. As we develop our audit strategy and audit plan, we consider materiality at least at two levels: at the overall level, as it relates to the financial report taken as a whole – Planning Materiality (PM); and at the performance level (PLM).

In accordance with our approach, the phases of our audit will be as follows:

- Preliminary planning
 - Update knowledge of the Shire's business
 - Update understanding of the Shire's accounting process
 - Perform preliminary analytical review procedures
 - Assess the effectiveness of the control environment
- Risk assessment process
- Documentation and communication of audit plan
- Evaluation and testing of internal controls (as appropriate)
- Execution of substantive auditing procedures
- Evaluation of audit results, potential errors, and resolution of audit issues
- Audit conclusions
- Financial statements review
- Subsequent events review

Audit Team

Audit Director	-	Deborah Chin
Audit Manager	-	Grace Ng
Office of Auditor General	-	Indika Dias

Preliminary identification of significant audit and accounting focus areas

Audit and accounting areas of focus are as follows:

1. Revenue Recognition

The Shire's main sources of revenue are rates, fees and charges. The Shire also receives significant grants, subsidies and contributions. We note new grants such as Community Enabling Infrastructure, and Royalties for Regions were received by the Shire during the year. Completeness, existence and accuracy of revenue are identified as a risk.

We will also:

- document the process and related controls over revenue and perform a walkthrough to confirm our understanding;
- test of internal controls relating to the revenue process;
- perform substantive test of details and analytical review on rates, fees and charges as well as grants, subsidies and contributions;
- perform cut off testing by evaluating revenue transactions either side of the balance sheet date as well as review credit notes issued after year end; and
- review management's revenue recognition policy and determine whether the policy is in accordance with AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income for Not for Profit Entities*.

2. Employee Expenses and Provisions

Employee costs is one of the major expenses of the Shire. Employee costs comprise of wages and salaries and employee on-costs.

We will also:

- document the process and related controls over payroll and perform walkthroughs to confirm our understanding;
- test of internal controls relating to payroll and employee related liabilities;
- perform test of details on employee annual leave and long service leave provisions; and
- perform substantive analytical review of employee costs and related liabilities.

For annual leave and long service leave provisions which are derived from accounting estimates, we will review the method and underlying data that management uses when determining critical accounting estimates. This will include considering the reasonableness of assumptions and corroborating representations.

3. Materials and Contracts

Another major expense of the Shire are materials and contracts. We will document and assess controls relating to the materials and contracts process.

We will also:

- document the process and related controls over materials and contracts expenditure and perform a walkthrough to confirm our understanding;

- test of internal controls relating to materials and contracts expenditure with regard to areas such as tendering, supplier's selection process (including checking to completed verbal quotation forms where necessary), approval and contracting;
- perform substantive test of details and analytical review on materials and contracts expenditure; and
- obtain the current policies and procedures implemented on the procurement process and ensure that they are reviewed on a regular basis and that they are aligned with the Local Government Act and Regulations.

4. Cash and Cash Equivalents

The Shire has a significant cash and cash equivalent balance represented mainly by bank balances, restricted and unrestricted cash. There is a potential risk of misappropriation, unauthorised use, and incorrect classification in the financial report in accordance with the relevant accounting standards.

We will:

- obtain and review bank reconciliations and bank statements of the municipal, trust accounts and term deposit statements as at reporting date and ensure evidence of the preparer and reviewer are recorded;
- obtain a bank confirmation and investigate any significant exceptions;
- verify that restricted cash and cash equivalents have been used for their intended purposes;
- ensure the correct split between unrestricted and restricted cash and ascertain that it is in accordance with the imposed regulations and legislation;
- perform test of controls on the bank reconciliation procedures; and
- review terms and conditions to verify if term deposits have been correctly classified in the financial report in accordance with the Shire's applicable accounting policies and the relevant accounting standards.

5. Recoverability of Debtors

Collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off against the allowance account when objective evidence that the Shire will not be able to collect its debts has been established.

We will:

- review the Shire's ongoing assessment of the recoverability of receivables;
- test after-date receipts to assess whether receivables are recoverable in accordance with the Shire's accounting policy; and
- assess any potential provision for expected credit loss.

6. Property, Plant and Equipment and Infrastructure

The Shire owns significant amounts of property plant and equipment and infrastructure. Impairment, valuation, accuracy of the depreciation charge and appropriateness of asset capitalisation are identified as risks. We will:

- review the asset capitalisation policy and its implementation to check that it is in accordance with AASB 116 Property, Plant and Equipment, and Regulation 17A(5) of the Local Government (Financial Management) Regulations 1996;

- recalculate depreciation and review the reasonableness of the assets useful life;
- verify significant additions and disposals;
- evaluate management's assessment of impairment; and
- consider the appropriateness of the accounting treatment of costs incurred as either maintenance or capitalised as asset enhancements.

The Shire has revalued land/ buildings and infrastructure assets in financial years ended 30 June 2022 and 30 June 2023 respectively and do not intend to revalue any assets for this financial year. The next revaluation for land/ buildings and infrastructure assets is due in the following financial years:

- i) Land/ Buildings: Revaluation due on 30 June 2027
- ii) Infrastructure Assets: Revaluation due on 30 June 2028

7. Provision for Landfill Site Rehabilitation

The Shire has 3 landfill sites - Mogumber, Bolgart and Calingiri. These sites are licensed under the Department of Water and Environment Regulation. Completeness and accuracy of this provision is identified as a risk.

We will consider whether there are any changes in circumstances which indicate that there is an obligation to remediate the landfill sites.

8. Disclosure of Related Party Transactions

The Shire has transactions with related parties which are on normal commercial terms and conditions. There is a risk that related party transactions and balances are not appropriately disclosed in the financial report in accordance with the Shire's applicable accounting policies and the relevant accounting standards.

We will address the risk of material misstatements of related party transactions and balances in the financial report as follows:

- review and determine whether the Shire's accounting policy is in line with AASB 124 *Related Party Disclosures*;
- make enquiries to understand the process for identification of related parties, review the register of related party transactions, and assess whether the disclosures made in the notes to the annual financial report are appropriate;
- obtain the councillor and key management personnel remuneration calculations to ensure that the amounts disclosed in the annual financial report are appropriate; and
- review the signed declarations from Key Management Personnel and ensure appropriate disclosures (if any) have been included in the notes to the annual financial report.

9. Management Override of Controls

There is a presumed risk of fraud due to possible management override of controls.

We will:

- Test journal entries for unusual transactions;
- Review accounting estimates for potential bias;

- Search for unusual or significant transactions, including related party transactions; and
- Perform substantive testing where necessary.

Amendments / revisions to Australian Accounting Standards (AASB) and Local Government Legislation

Australian Accounting Standards

There were no material new and revised Australian accounting requirements that apply mandatorily for the first time to annual reporting periods ending 30 June 2026.

There are material new and revised Australian accounting requirements that apply mandatorily for the first time in future years as the time of preparation of this Memorandum. Refer to the standards below:

- AASB 2024-2 Amendments to Australian Accounting Standards- Classification and Measurement of Financial Instruments,
- AASB 18 Presentation and Disclosure in Financial Statements; and
- AASB 2024-3 Amendments to AASs- Annual Improvements Volume 11.

There were no new local government reforms effective during the year ending 30 June 2026 that will have a significant impact on the preparation of your annual financial report.

The Department of Local Government, Industry Regulation and Safety has published guidelines for the valuation of non-financial assets valuations. These can be viewed by following the link below.

[Read the Non-financial Assets Valuation Guidelines](#)

Internal Audit

We seek to rely on internal audit work to reduce our own audit work wherever possible. This avoids duplication of audit effort and the associated workload on your operational and administrative staff.

We have been advised that there is an internal audit in line with the Regulation 17 requirement that have been carried out in this financial year.

Management Representation Letter

Auditing Standards require management to sign a management representation letter. This letter should be reviewed and tailored to meet your Shire's particular circumstances and be signed and dated as close as practicable to the date of the proposed audit opinion. Ordinarily, this would be no longer than five days prior to the issue of the opinion.

We will also request the Chief Finance Officer (CEO) signs the financial statements to confirm:

- They have fulfilled their responsibility for the preparation of the annual financial report in accordance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulation 1996* and Australian Accounting Standards;
- They provided us with access to all relevant information necessary or requested for the purpose of the audit; and
- All transactions have been recorded and are reflected in the financial report.

Prior Year Management Letter

We noted the following issues in the prior year management letter. We will follow up on the status of management’s action to rectify these points and assess implication in the current year.

FINDINGS	RATING		
	Significant	Moderate	Minor
1. Useful life and depreciation of infrastructure assets			✓
2. Payroll issues (re-raised from 2023-24)		✓	

Related Entities

The Shire is required to advise us in writing details of all related entities that are in existence at reporting date.

Section 7.12AL of the *Local Government Act 1995* applies section 17 of the *Auditor General Act 2006* to a local government. Section 17 requires a local government to advise the Auditor General in writing of details of all related parties and entities that are in existence.

Reporting Protocols

Significant issues identified during the course of the audit will be discussed with relevant staff and management as soon as possible after being identified. Draft management letters will be provided to your CEO for coordination of comments from appropriate members of your management. We request that these be returned, preferably within 10 working days.

At the conclusion of the audit, the abovementioned management letter will accompany the auditor’s report and the audited annual financial report forwarded to the President, the CEO and the Minister for Local Government. The management letter is intended to communicate issues arising from the audit that may impact on internal control, compliance, and financial reporting. Where considered appropriate, and to ensure timely reporting of audit findings and action by management, interim management letters may be issued to the CEO.

On conclusion of the audit, we propose to discuss the audit outcomes with the audit committee, CEO and Councillors.

Thereafter, as required by section 7.12AD(2) of the *Local Government Act*, we will give our auditor’s report to the CEO, the President and Minister. We will also give them any management letter issues, including interim management letters.

Specific matters resulting from issues identified during the audit may be reported in an Auditor General’s Report to Parliament. Should this occur, you will be consulted in advance to assure the context and facts of the issue are adequately represented.

Timing of Events

Events

Entrance Meeting

Timing

29 April 2026

Information per high level information request list to be provided to the Shire

- Interim	By 3 May 2026
- finals	By 14 September 2026
Interim Audit	18 May to 20 May 2026
Communicate interim audit issues to OAG (if any)	2 June 2026
Final Audit Visit Commencement	5 October 2026
Signed Draft Financial Report	By 30 September 2026
Reporting to OAG	
- File Review and any final management letter issues	21 October 2026
- Exit Meeting	End - November 2026 (TBC)
- Council meeting for the tabling of the financial report	End - November 2026 (TBC)
- Issue of Opinion, Management Letter and Other Reporting Documents	End - November 2026 (TBC)

Shire of Victoria Plain’s Responsibilities

The Shire will be responsible for the following items:

- preparation of the schedules required for the audit as advised and requested by the auditors; and
- preparation of good quality financial statements and notes to the financial statements. The schedules for the notes to the financial statements must be in the form and content as prescribed in the statutory financial statements.

Other Audit Activities

The OAG has recently tabled a number of reports to Parliament, which are available at www.audit.wa.gov.au.

In reporting, we aim to identify good practice and opportunities for improvement. You may therefore wish to review these reports as the recommendations may have relevance to your entity.

- Local Government 2025 – Financial Audit Results (April 2026)
- Local Government 2025 Information Systems Audit Results (March 2026)
- Local Government Management of Gifts and Benefits (March 2026)
- Maintaining Regional Local Roads (November 2025)

The OAG also develops and publishes better practice guidance following the completion of recent audits to help the WA public sector uplift and improve its financial controls and processes. Better practice guides can be found at [Better practice guidance - Office of the Auditor General](#).

7.3 Internal Audits

Nil

7.4 Financial Reporting

Nil

PUBLIC ARIC AGENDA

7.5.1 Risk Dashboard and Profiles March Quarterly Report

File Reference	
Report Date	17 April 2026
Applicant/Proponent	Sean Fletcher, Chief Executive Officer
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Sean Fletcher, Chief Executive Officer
Senior Officer	Sean Fletcher, Chief Executive Officer
Authorised by	Sean Fletcher, Chief Executive Officer
Attachments	Attachment 1 Risk Dashboard and Profiles Summary

PURPOSE

For the Audit, Risk and Improvement Committee to accept the update on the Shire's Risk Dashboard and Profiles Summary for the March Quarter, noting the remaining operational risk profile improvement actions continuing under the current review period.

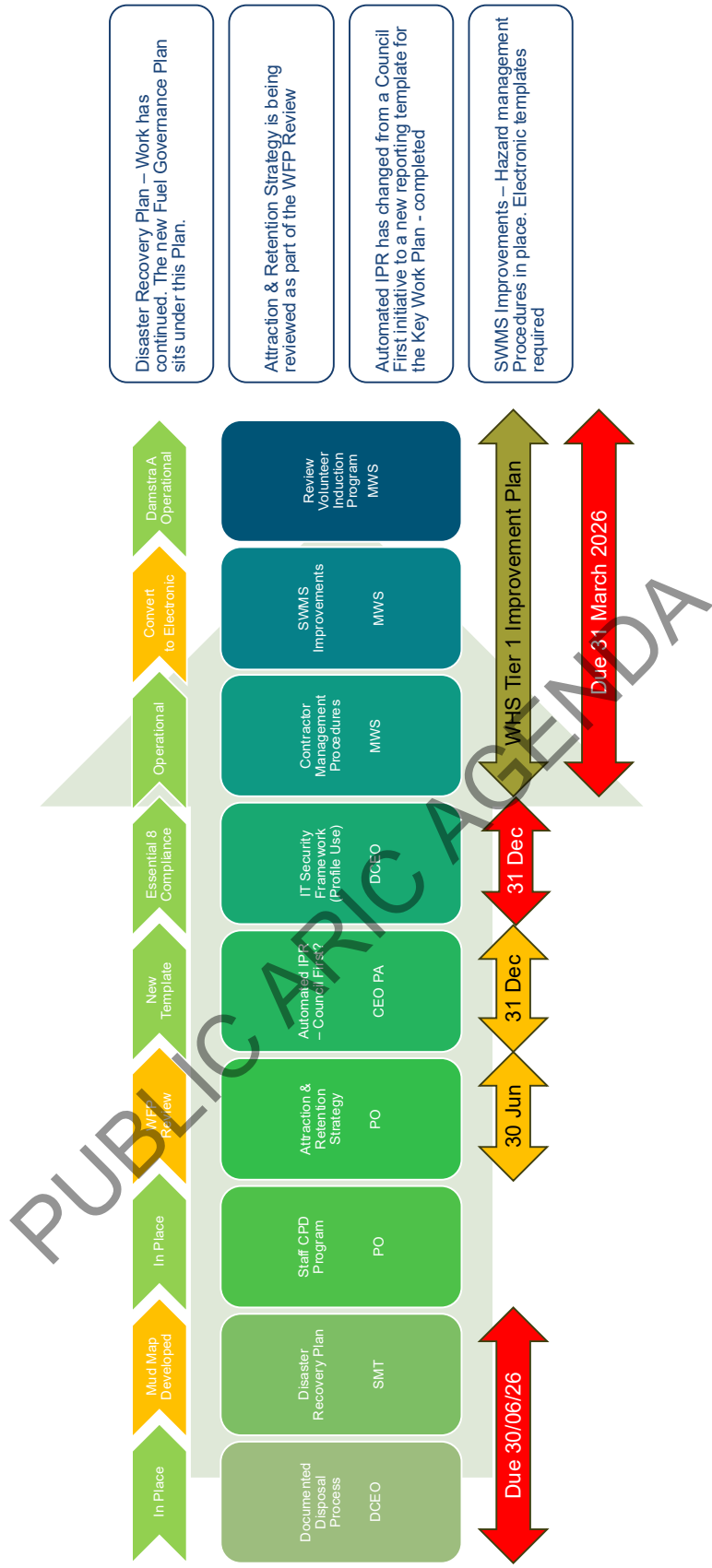
BACKGROUND

Council adopted Policy 1.10 – Enterprise Risk Management on 24 April 2019, including the use of Risk Profiles and a Risk Dashboard to monitor the Shire's operational risk exposure at an executive level. As outlined in Item 7.5.1 presented to the Audit, Risk and Improvement Committee in November 2025, the Risk Dashboard is used to track improvement of residual risk over time, with a focus on those profiles requiring continued monitoring or further control maturity. The current report considers Slide 3 of the Risk Dashboard and Profiles Summary presented to Managers in January 2026 and April 2026 and identifies the remaining areas of focus for improvement through to 30 June 2026.

COMMENT

Slides 1 and 2 of the Risk Dashboard and Profiles Summary in Attachment 1 provide the Committee with the overall context for the detailed improvement focus shown in Slide 3 (Diagram 1 Focus 1 May 2025 to June 2026). Slide 1 sets out the purpose of the dashboard as a management and governance assurance tool, while Slide 2 presents the spider-web diagram illustrating the Shire's operational risk profiles at an aggregate level. This diagram confirms that, across all profiles, the Shire's residual operational risks remain at an acceptable and manageable level on a day-to-day basis, indicating that core controls are effective and that no profile is operating outside the Shire's risk appetite. Importantly, Slides 1 and 2 frame Slide 3 as an improvement-tracking mechanism rather than a sign of elevated risk. The dashboard makes clear that the remaining focus items are targeted refinements within an otherwise stable risk environment, forming part of a planned improvement cycle through to 30 June 2026. This context is critical for the Committee, as it demonstrates that the items discussed in Slide 3 represent control maturity and embedding activity, not uncontrolled or emerging risk exposure, and that overall organisational risk remains appropriately governed.

Focus 1 May 2025 to 30 June 2026



Disaster Recovery Plan – Work has continued. The new Fuel Governance Plan sits under this Plan.

Attraction & Retention Strategy is being reviewed as part of the WFP Review

Automated IPR has changed from a Council First initiative to a new reporting template for the Key Work Plan - completed

SWMS Improvements – Hazard management Procedures in place. Electronic templates required

Diagram 1 – Slide 3 - Focus 1

Change in Status of Risk Profile Improvement Focus

Slide 3 of the Risk Dashboard and Profiles Summary not only identifies the remaining areas for improvement but also visually tracks progression in status through changes in flag colour and updates reflected in the right-hand information panels.

A comparison of the January 2026 and April 2026 Managers' Meeting dashboards indicates the following changes in status:

Disaster Recovery Plan

The status has progressed from "Underway" to a more advanced stage, with the scope clarified to incorporate fuel governance arrangements. The accompanying information box confirms that work has continued and that the Fuel Governance Plan has now been embedded beneath the Disaster Recovery framework, representing a consolidation rather than deferral of risk treatment.

Attraction and Retention Strategy

While this item remains within the improvement focus period, the information box reflects a shift in delivery approach, with the strategy now being reviewed as part of the broader Workforce **Planning** Framework review rather than as a standalone action. This represents integration into a higher-order planning process rather than stagnation.

Automated IPR / Reporting

This item has transitioned from a conditional or exploratory status to completed, with the information box confirming that the approach has shifted away from a Council First solution to a new reporting template for the Key Work Plan, now finalised. This is reflected in the corresponding change in flag status.

IT Security Framework (Profile Use)

The flag colour remains consistent; however, the information box confirms progression from framework development to operational use, including Essential Eight alignment considerations. This indicates control maturity rather than a change in risk posture.

Contractor Management Procedures

Between January and April 2026, this item has clearly progressed, with the status moving from approved to operational, as reflected in both the flag and confirmation text. This aligns with prior ARIC assurance expectations.

Safe Work Method Statements (SWMS) Improvements

The status shows partial progression, with core hazard management procedures confirmed as in place. The information box highlights that the remaining work relates to conversion to electronic templates, indicating refinement rather than foundational control gaps.

Volunteer Induction Program

This item shows a clear status upgrade, moving from a monitoring position to operational, supported by the implementation of an online induction platform. The flag colour change reflects this completed step in control effectiveness.

WHS Tier 1 Improvement Plan

The WHS Tier 1 actions remain in progress; however, the dashboard confirms alignment to a defined completion horizon of 30 June 2026, with no regression in status. This is consistent with controlled, time-bound risk improvement program delivery.

Overall Assessment

The changes in flag colour and accompanying information boxes between January and April 2026 demonstrate measured progression in risk control maturity, rather than the emergence of new risks or stalled actions. Remaining items represent final-stage operational embedding within an established improvement cycle previously endorsed by the Committee.

CONSULTATION

Senior Management Team

STATUTORY CONTEXT

Local Government (Audit) Regulations 1996

Reg 17 – CEO to review certain systems and procedures.

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:
- (a) risk management

CORPORATE CONTEXT

Strategic Business Plan/Corporate Business Plan

STRATEGIC PRIORITIES	WE KNOW WE ARE SUCCEEDING WHEN
4. CIVIC LEADERSHIP	
4.3 Proactive and well governed Shire	External audits and reviews confirm compliance
	We have sound financial management policies and attract external funding to help achieve our goals

The Risk Dashboard and Profiles are subject to the compliance process and auditing.

Delegation

Nil

Policy Implications

1.10 Enterprise Risk Management:

11. Monitor & Review

11.1 The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

Other Corporate Document

Nil

Risk Analysis

This item relates to the Audit, Risk and Improvement Committee's oversight of the Shire's Risk Dashboard and Profiles Summary and the monitoring of progress against agreed operational risk improvement actions.

Failure to review and acknowledge changes in the status of the risk dashboard may reduce the Committee's visibility of how residual operational risks are being managed and matured over time. This could limit the Committee's ability to provide effective governance assurance in relation to the Shire's risk management framework.

The risk associated with this item is considered low, as the dashboard demonstrates that residual operational risks remain within the Shire's risk appetite and that identified improvement actions are being actively managed, progressed and tracked through established executive reporting processes.

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
Governance and compliance risk arising from reduced oversight of the Shire's operational risk profile and progress of agreed risk improvement actions.	Limited impact on governance assurance processes if dashboard updates are not reviewed.	The event could occur at some time.		Risk acceptable with adequate controls in place, managed through established executive reporting, quarterly risk profiling, and Audit, Risk and Improvement Committee oversight.	Regular reporting of the Risk Dashboard and Profiles Summary to the Audit, Risk and Improvement Committee ensures continued visibility of changes in operational risk status and progression of improvement actions, maintaining the residual risk at a low level.

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

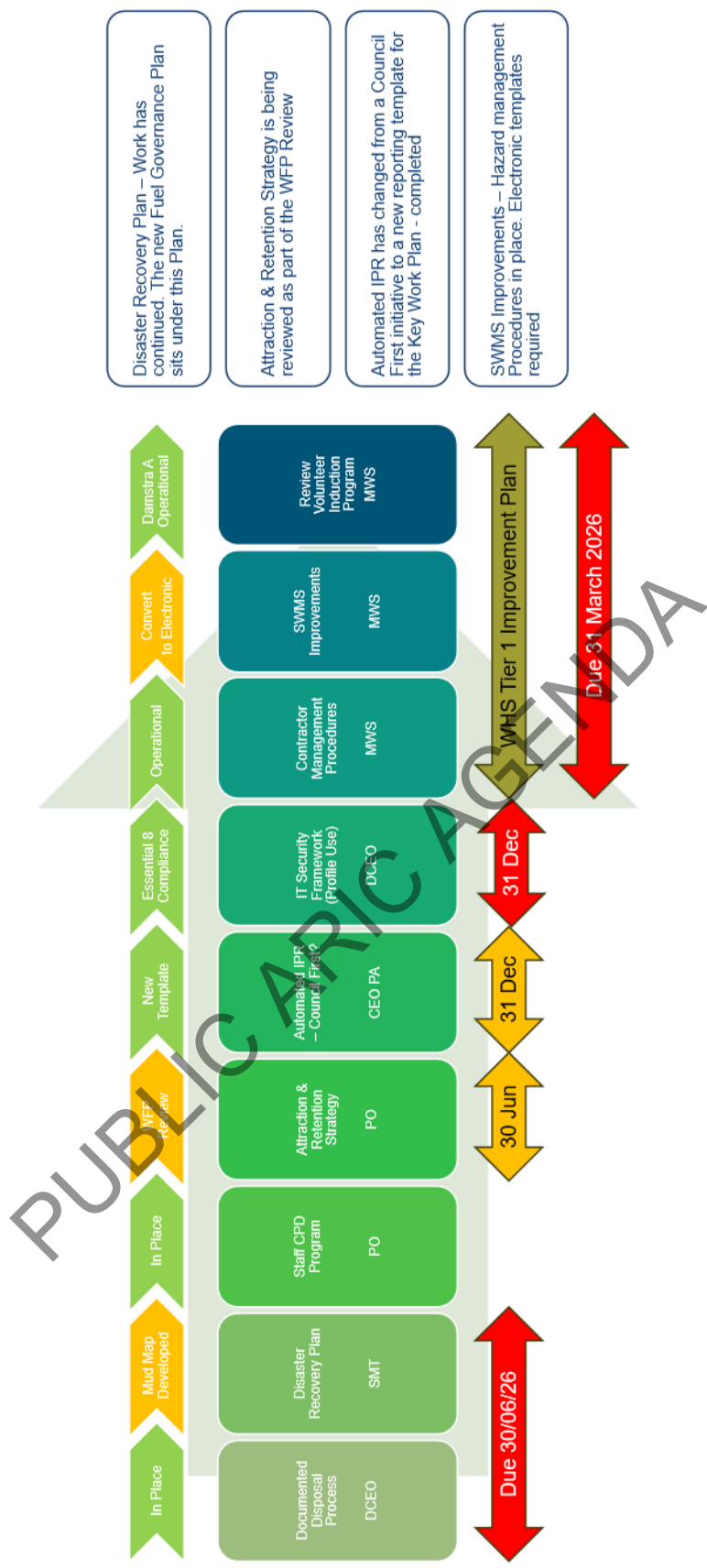
Simple Majority

Officer Recommendation

That the Audit, Risk and Improvement Committee **ACCEPTS** the update on the Shire's Risk Dashboard and Profiles Summary for the march Quarter, noting the remaining areas of operational risk profile improvement continuing through to 30 June 2026:

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Focus 1 May 2025 to 30 June 2026





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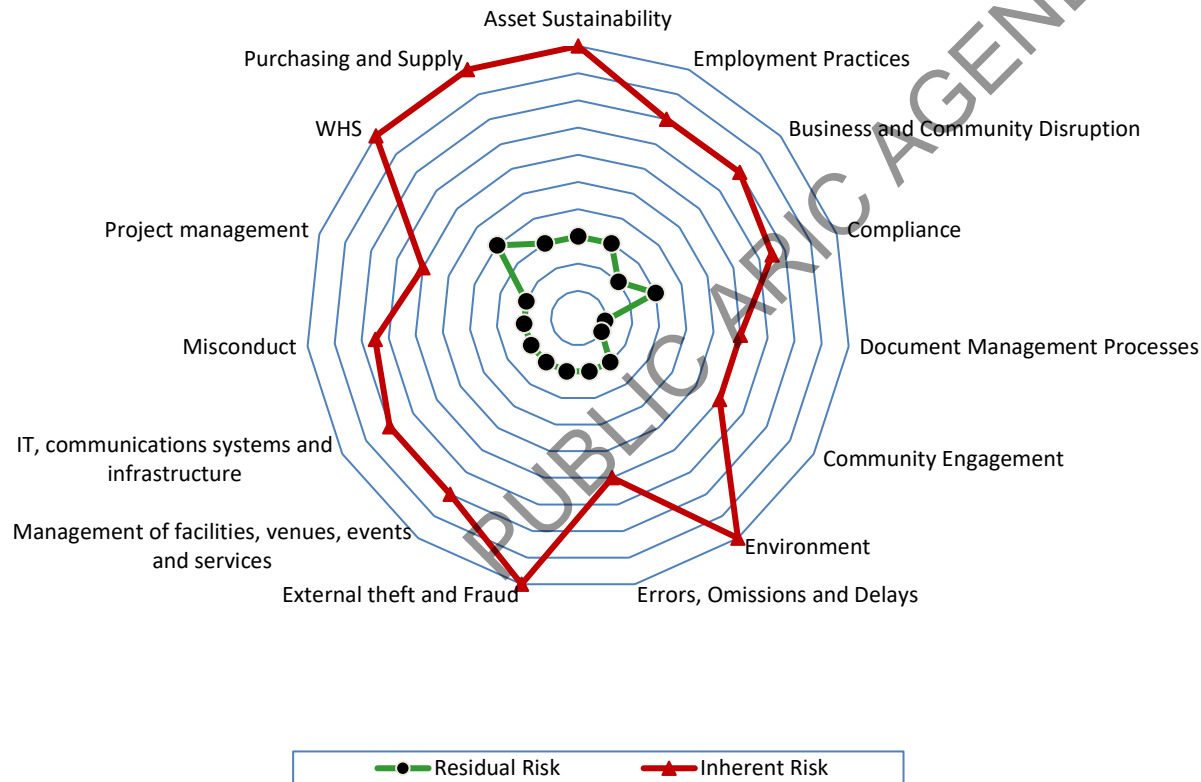
PUBLIC ARIC AGENDA

Risk Dashboard & Profiles Summary

April 2026 Managers Meeting

CEO, Sean Fletcher

Risk Profiles – Spider Web Diagram



Overview

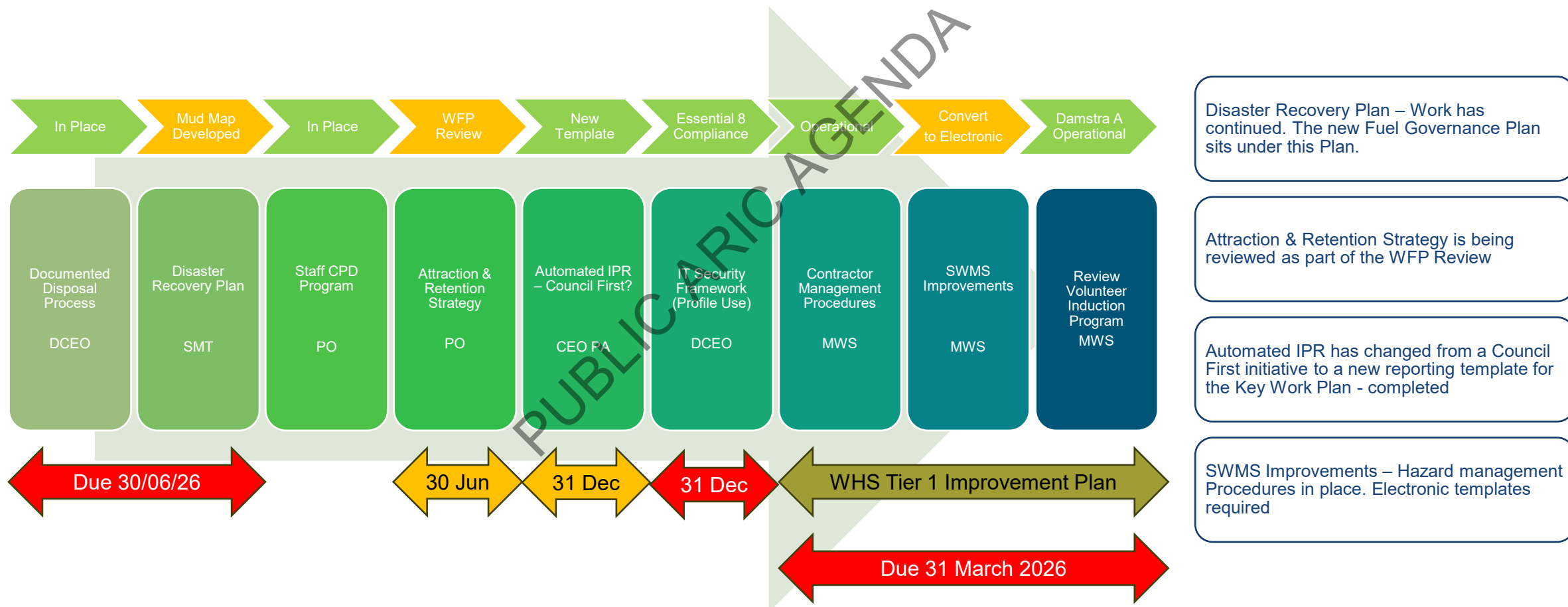
The Web Diagram shows that the Shire’s operational risks are being managed at an acceptable level i.e. the residual risk is manageable on a day to day basis.

However, there are still further improvements that can be made and these are tracked in the Slide: Focus May 1 2025 to June 2026.

Three Yearly Review of Risk Profiles

The Senior Management Team need to assess whether a new set of risk profiles need to be undertaken in 26/27. This will include the risk criteria, appetite and the levels of defence.

Focus 1 May 2025 to 30 June 2026



Risk Register – Mitigation Activities

The March 2025/26 Risk Register is a table that contains both strategic and operational risks that are applicable to local government and the Shire of Victoria Plains as a “Wheatbelt” local government. Changes since the December Report include:

New risk added

- An Emergency Management risk (EM1 – Fuel supply disruption) has been added to reflect regional fuel supply instability and its potential impact on emergency response capability, service continuity and staff safety.

Risk linkages updated

- References to EM1 have been incorporated into F7 (disaster funding and insurance exposure) and O7 (service continuity impacts) to reflect secondary financial and operational implications.

Governance risk update

- G3 (Codes of Conduct) has been updated to reflect the requirement to adopt updated Codes by 31 March 2026, with controls amended accordingly.

Operational risk treatment adjustment

- O6 (Records Management) review has been deferred to the 2026/27 financial year, with existing controls remaining in place in the interim.

Environmental risk progression

- EN3 (Strategic Water Plan) has progressed following Council review, with finalisation scheduled for April 2026.

A Review of the WHS Policy is also underway



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7.5.2 Risk Register March Quarter 2025-2026

File Reference	
Report Date	30 March 2026
Applicant/Proponent	Sean Fletcher, Chief Executive Officer
Officer Disclosure of Interest	Nil
Previous Meeting Reference	ARIC Minutes 26 November 2025 Item 7.5.1
Prepared by	Sean Fletcher – Chief Executive Officer
Senior Officer	N/A
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	<ol style="list-style-type: none">1. 260330 Risk Register March Quarter 25/262. Shire's Fuel Governance and Action Plan3. Actions Arising Fuel Governance

PURPOSE

For the Audit, Risk and Improvement Committee (ARIC) to accept the March 2026 Quarterly Update for the Shire's Risk Register.

BACKGROUND

The Shire maintains a risk register regarding the key risks (exposure) to the organisation. This is in addition to risk profiles regarding operational risks.

The March Quarter 25/26 Risk Register (Attachment 1) provides the March 2026 quarterly review, including a change log, the risk overview table, changes since the last report (December 2025), produced for the Senior Management Team, the mitigation action status, and a recommendation.

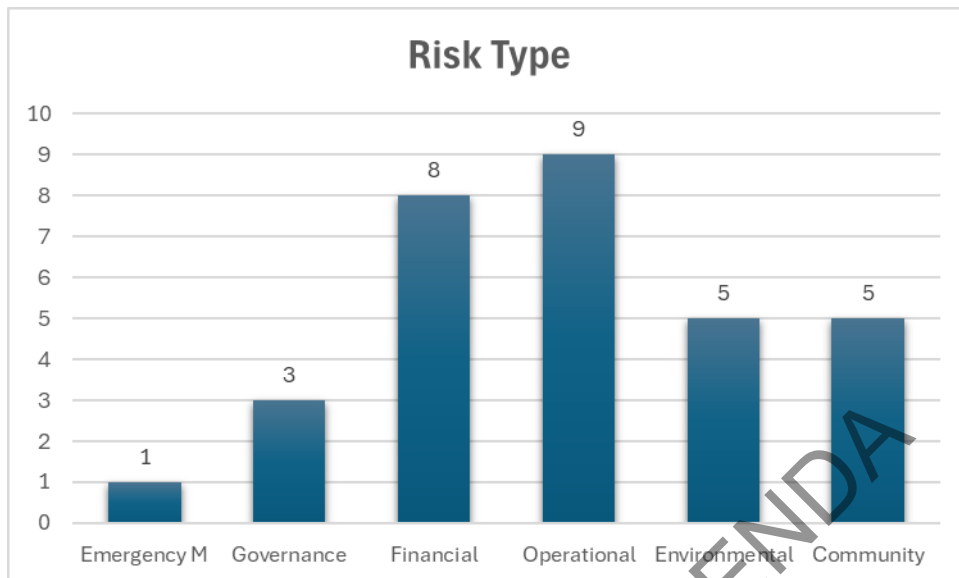
COMMENT

The March 2026 update reflects a period of heightened external volatility, particularly in relation to emergency management conditions affecting the region regarding the disruption to fuel supply.

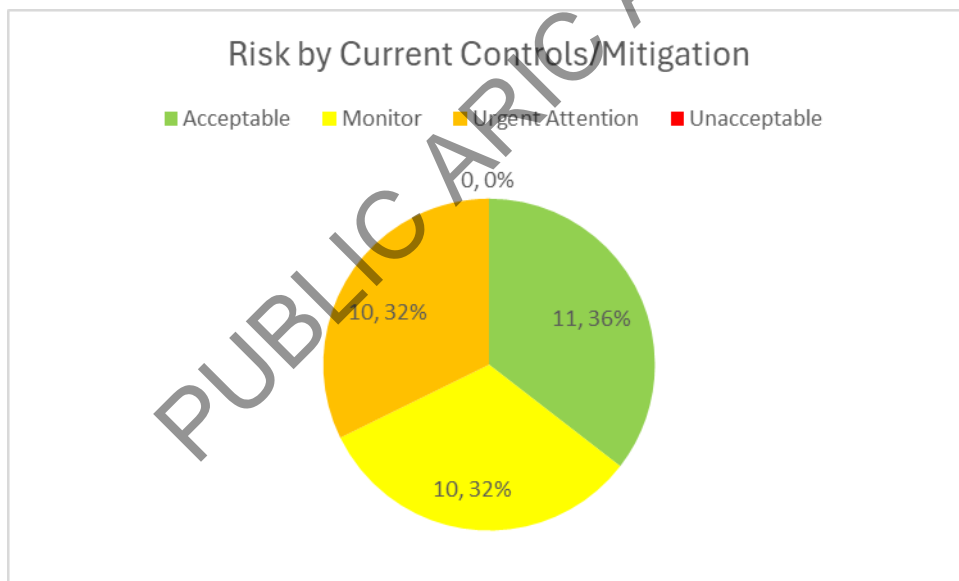
Key matters addressed in this quarter include:

- The introduction of a new Emergency Management risk (EM1 – Fuel supply disruption) to capture the organisational exposure arising from regional fuel supply instability and its potential impact on emergency response capability, service continuity and staff safety.
- The inclusion of cross-references to EM1 within F7 (disaster funding and insurance exposure) and O7 (work health and safety) to recognise secondary financial and operational impacts.
- An update to G3 (Codes of Conduct) to reflect the statutory requirement to adopt updated Codes by 31 March 2026.
- A deferral of the O6 (Records Management) review to the 2026/27 financial year, with interim controls remaining in place.
- Progression of EN3 (Strategic Water Plan) following Council review, with finalisation scheduled for April 2026.

The Executive Summary dashboards included in Appendix 1 to the March Report show the following distribution of risks by category:



Risk status by level of control is reported as:



Overall, while the Shire continues to operate within an acceptable risk appetite, a number of risks require ongoing monitoring and active executive oversight due to their potential impact on service continuity and organisational resilience.

CONSULTATION

The Risk Register is reviewed internally by the Chief Executive Officer and Senior Management Team as part of the Shire's quarterly governance and assurance processes.

STATUTORY CONTEXT

Local Government (Audit) Regulations 1996

Regulation 17 – Review of systems and procedures, including risk management.

CORPORATE CONTEXT

Strategic Business Plan/Corporate Business Plan

STRATEGIC PRIORITIES	WE KNOW WE ARE SUCCEEDING WHEN
4. CIVIC LEADERSHIP	
4.3 Proactive and well governed Shire	External audits and reviews confirm compliance

The Risk Register supports the Shire's commitment to sound governance, financial sustainability and effective service delivery, and aligns with the Strategic Community Plan and Corporate Business Plan.

Delegation

Nil

Policy Implications

Enterprise Risk Management Policy.

Other Corporate Document

Nil

Risk Analysis

Failure to maintain and regularly review the Risk Register may expose the Shire to unmanaged organisational risks, compliance failures and adverse audit findings.

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
Compliance Failure to maintain and regularly review the Risk Register may expose the Shire to unmanaged organisational risks, compliance failures and adverse audit findings.	Moderate (3) Short term noncompliance but with no significant regulatory requirements imposed. Single moderate litigation or numerous minor litigations.	Possible (3) The event should occur at some time(20% chance) At least once in 3 years	Moderate (9)	Moderate Risk acceptable with effective controls, managed by senior management / executive and subject to semi-annual monitoring	The CEO and the SMT to monitor and advise AIRC/Council as required. The above should see the risk residual move to Low

FINANCIAL IMPLICATIONS

N/A.

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

That the Committee:

ACCEPTS the March 2026 Quarterly Risk Register, noting the inclusion of a new Emergency Management risk relating to fuel supply disruption and the updates made to existing risk treatments and linkages since the December 2025 quarter.

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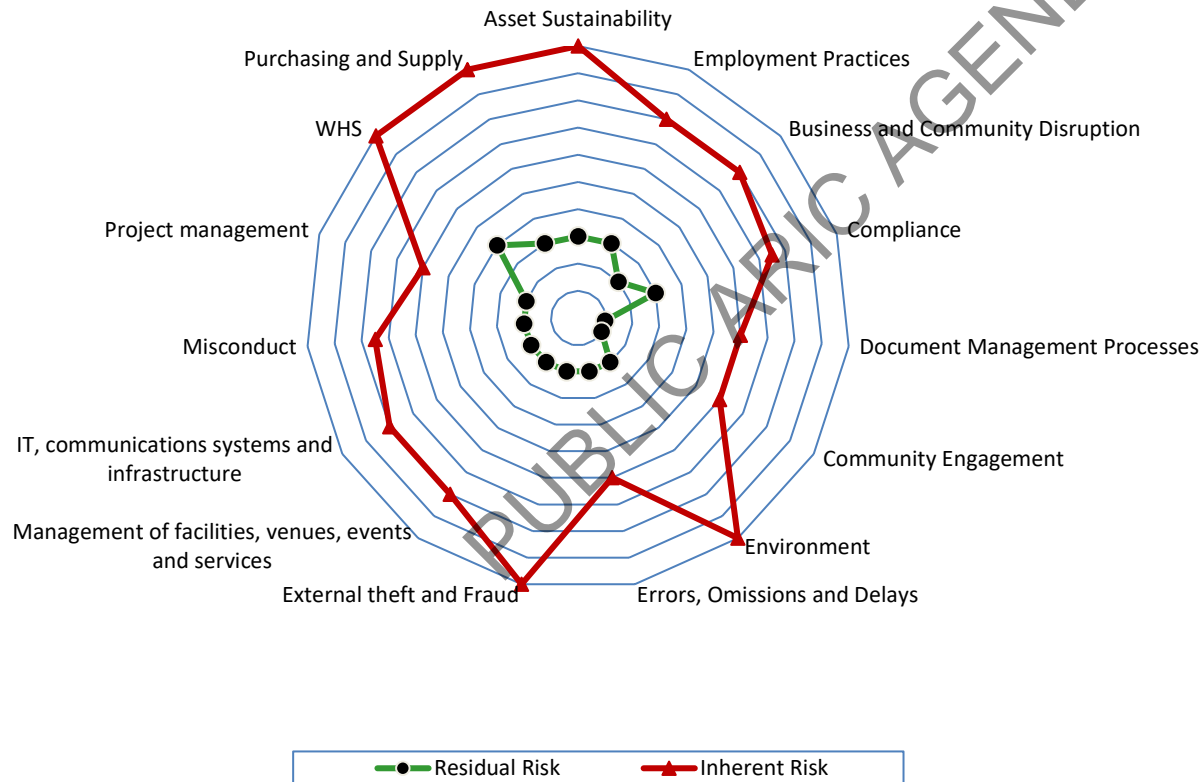
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Risk Dashboard & Profiles Summary

April 2026 Managers Meeting

CEO, Sean Fletcher

Risk Profiles – Spider Web Diagram



Overview

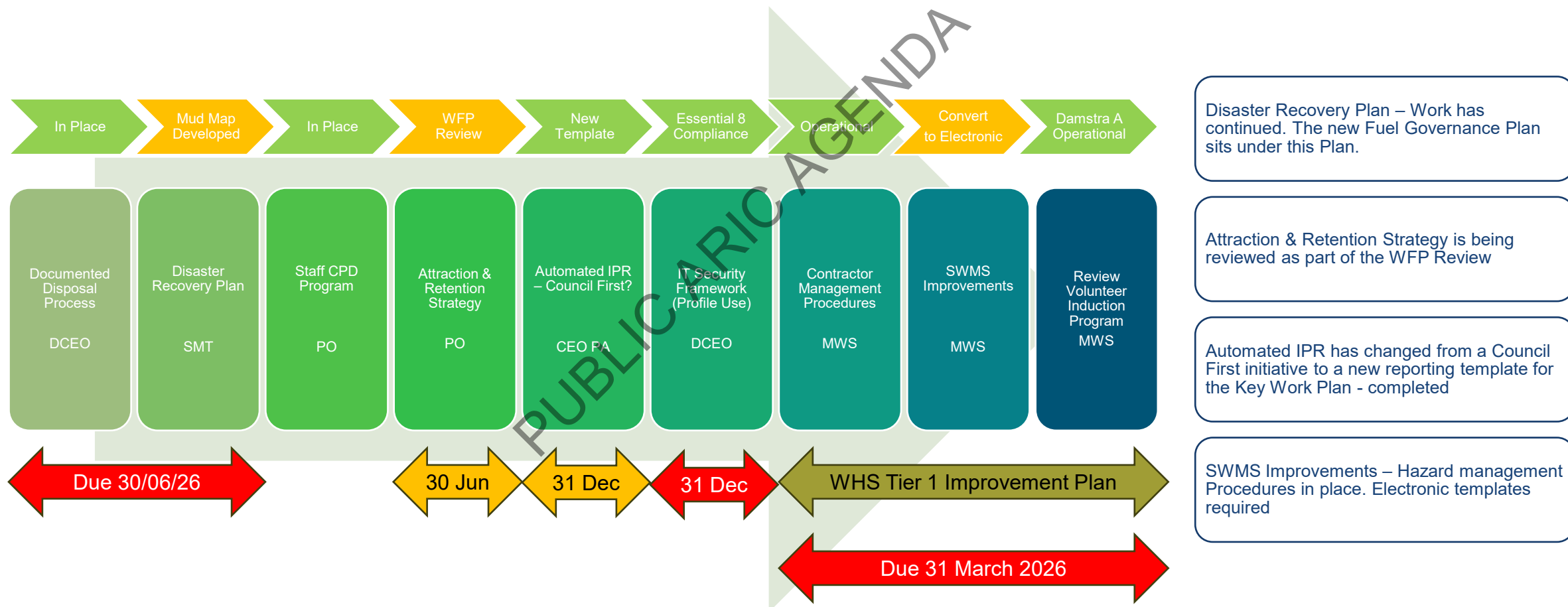
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However, there are still further improvements that can be made and these are tracked in the Slide: Focus May 1 2025 to June 2026.

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The Senior Management Team need to assess whether a new set of risk profiles need to be undertaken in 26/27. This will include the risk criteria, appetite and the levels of defence.

Focus 1 May 2025 to 30 June 2026



Risk Register – Mitigation Activities

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Fuel Governance Plan

Including Action Plan - April 2026

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Part A Fuel Governance Plan (April 2026)

Linked to the Shire's Business Continuity Plan (2022) as part of the Shire's Risk Enterprise Management Policy and Risk Management Framework.

Alignment with the Shire's Business Continuity Plan

This Fuel Governance and Action Plan operates as an operational sub-plan of the Shire of Victoria Plains Business Continuity Plan (BCP). It gives effect to the BCP by managing fuel as a critical shared dependency required to maintain the Shire's essential functions during periods of disruption to the fuel supply.

The Business Continuity Plan establishes the overarching framework for continuity management, including authority, activation, escalation, risk classification and recovery phases. It identifies essential functions across Finance and Administration, Works and Services, and Community Emergency Services Management, all of which are directly dependent on the availability of fuel for plant, fleet, staff mobility, emergency response and contracted services. This Fuel Governance and Action Plan provides the operational detail and decision-making controls that enable those essential functions to continue when fuel supply is constrained.

Consistent with the BCP, operational authority rests with the Chief Executive Officer (CEO), who is responsible for ensuring continuity of essential services. This Plan supports that role by defining fuel prioritisation, service tiering, fuel allocation, reserve requirements, monitoring arrangements and communication pathways. It is designed to be activated independently by the CEO as a business continuity control, without automatically triggering full BCP or Emergency Management Plan activation.

The Fuel Governance and Action aligns with the BCP's phased approach (Activation, Response, Recovery and Resumption) by stabilising operations at the earliest stage of disruption. Where fuel constraints escalate to the point that essential services cannot be maintained, or where fuel scarcity materially impacts the Shire's capacity to respond to a declared hazard, the CEO may escalate the response in accordance with the Business Continuity Plan and, if required, the Shire's Emergency Management Plan.

In this way, the Fuel Governance and Action Plan strengthens organisational resilience by preventing avoidable escalation, supporting informed decision-making, and ensuring continuity of critical services in accordance with the Shire's established business continuity framework.

A1. Purpose

This Fuel Governance and Action Plan establishes the governance, authority, decision-making and assurance framework for managing fuel constraints within the Shire of Victoria Plains.

It aligns with:

- the State Fuel Management Plan and State Fuel Controller arrangements; and
- regional coordination mechanisms including AMP-UP, DEMC and LEMC (where fuel disruption has operational consequences).

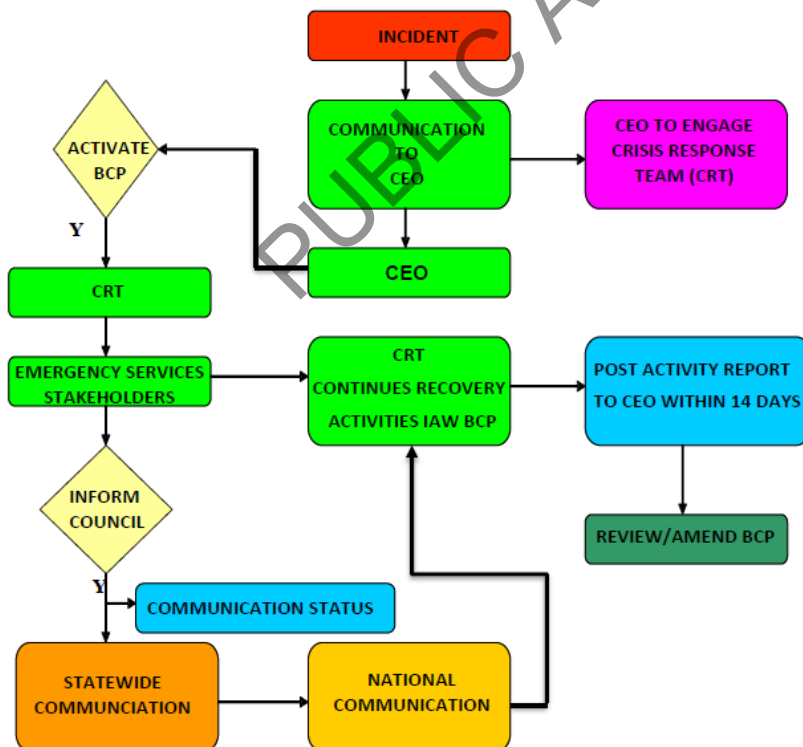
The Fuel Governance Plan provides the governance structure under which operational fuel measures are authorised, escalated and reviewed, and gives effect to the Shire's Business Continuity Plan.

A2. Link to the Business Continuity Plan

Fuel is a critical dependency for the continuity of essential Shire services. Under the Business Continuity Plan it is reasonable to assume:

- Fuel disruption is a key operational risk;
- The CEO is responsible for ensuring continuity of essential services;
- Supporting operational plans (such as this one) provide the mechanisms for response.

This Plan therefore functions as a sub-plan to the Business Continuity Plan, providing the operational detail required to maintain service continuity during fuel-constrained periods.



A3. Relationship to the Enterprise Risk Management Policy and Risk Management Framework

Fuel disruption is recognised as a Business Interruption Risk under the Shire's Enterprise Risk Management Policy and Risk Management Framework, with secondary implications for Financial Risk, Compliance Risk, and Public Reputation Risk.

This Fuel Governance and Action Plan functions as an operational sub-plan to the Shire's Business Continuity Plan, providing the specific controls, service tiering, monitoring arrangements, and decision-making processes required to maintain essential services during fuel-constrained periods. The CEO, supported by collaborative advisory input, ensures that fuel-related risks are identified, assessed, treated, and monitored in accordance with the Shire's risk management approach and ISO 31000 principles.

A4. Governance Authority

4.1 Governance Authority

As fuel management is an operational matter, the Chief Executive Officer (CEO) holds automatic responsibility and authority for:

- Activating the Fuel Action (Operating) Plan
- Adjusting service levels (Tier 1, Tier 2, Tier 3)
- Allocating fuel within the Shire depot
- Ensuring 1,000 litres of diesel is held in reserve for emergency purposes
- Approving changes to office hours, library hours, and staff work arrangements
- Communicating with the State Fuel Controller, AMP-UP, DEMC and LEMC
- Ensuring continuity of contracted services (Ranger, Environmental Health, Building, Avon Waste)

The CEO may delegate tasks to senior staff but retains overall accountability.

A5 Advisory and Collaborative Arrangements

Although the CEO holds operational authority, effective fuel management requires shared situational awareness and collaborative decision-making.

5.1 Operational Fuel Working Group (Advisory)

This group is advisory and does not exercise operational authority. The CEO may convene this group when conditions require coordinated action.

Membership:

- CEO (Chair)
- Deputy CEO
- Manager Works & Services
- Community Emergency Services Manager (as required)
- Other officers or contractors as required

Role:

- Provide operational intelligence
- Assess service impacts
- Recommend adjustments to service levels
- Support communication to staff and community
- Ensure alignment with State Fuel Controller guidance

This group is advisory, with final decisions resting with the CEO.

A6 Activation Triggers

The CEO will activate or escalate the Fuel Action (Operating) Plan, as set out in Part B, when any of the following occur:

- Delivery delays or partial fills from distributors
- Local retailers (Calingiri, Bolgart, New Norcia) report low or inconsistent supply
- State Fuel Controller issues advisories or restrictions
- AMP-UP regional intelligence indicates tightening conditions
- Depot levels approach operational minimums (excluding the 1,000-litre emergency reserve)

6.1 Reporting & Communication

Internal: Weekly operational updates to the CEO during activation

Advisory Group: Collaborative review and recommendations when convened

External: Updates to AMP-UP, DEMC, and the State Fuel Controller as required

Council: Monthly summary or more frequently if conditions deteriorate

Staff: Clear communication on service levels, travel expectations, and work-from-home arrangements

Community: Only when service levels change or essential services are impacted

A7 Review & Assurance

1. The CEO will review the Fuel Action (Operating) Plan every 6 weeks during activation.
2. A post-event review will be conducted to capture lessons learned.
3. The Governance Framework will be reviewed annually or following significant changes to the State Fuel Management Plan.

A8 Relationship to the Shire's Emergency Management Plan

Fuel constraints alone do not constitute an emergency; they are managed under business continuity arrangements unless escalation thresholds under the EMP are met.

The Fuel Governance and Action Plan manages operational disruption arising from fuel scarcity. The Shire's Emergency Management Plan (EMP) will only be enacted when fuel constraints contribute to, or

impair the Shire's ability to respond to, a State-defined hazard such as bushfire, storm, heatwave, or public health incident.

Activation of the EMP occurs when the CEO determines that the situation exceeds normal operational capacity, when essential services cannot be maintained, or when directed by the relevant Hazard Management Agency. In this way, the Fuel Action Plan supports continuity, while the EMP provides the escalation pathway for hazard response.

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PART B Fuel Action (Operating) Plan

As at 9 April 2026

B1 Purpose of the Fuel Action (Operating) Plan

The Fuel Action (Operating) Plan sets out the operational measures implemented under the authority of the Fuel Governance Plan when fuel supply is constrained.

It translates governance decisions into practical, time-bound operational actions to maintain essential services.

B2 Current Operating Context

- Regional WA experiencing delivery delays, partial fills, inconsistent diesel availability
- Depot fuel supplied by Dunnings:
 - Shire depot: 10,000 litres, with regular top ups received;
 - Normal operating use is 4,000 – 4,500 litres per week. Current use is mild at 2,000 – 3,000 litres per week as the Outside Crew is down four staff members
 - An emergency fuel pod holding 1,500 – 2,000 litres will be implemented.
- Unleaded sourced from local retailers
- Staff commuting from Calingiri, Bolgart, Piawaning, Toodyay, Bindoon, Wongan Hills, Moora and New Norcia
- Contracted services requiring long-distance travel. The Shire contracts its waste service, environmental health service and key project works and support. Contractors are already submitting claims for increased costs due to fuel disruption.
- Contractors manage their own fuel supply; the Shire monitors contract continuity, not fuel allocation
- The Shire's Budget will need to reflect the cost of fuel disruption 10 – 20%, possibly more.

B3 Tiered Service Framework

Tier 1 – Essential Services (Must Continue Under All Conditions)

Becomes operational when there is ongoing supply disruptions that require government action.

- Gen sets at the Shire Office, Depot, Halls, Landfills are to be maintained and topped up
- Emergency Management Support (local and regional)
- Plant access to Water for road maintenance practices
- Road Safety and Hazard Response
- Critical Plant for Storm, Fire, or Emergency Works
- Avon Waste – Weekly Collection (Contracted)
- Ranger Services – Fortnightly (Contracted)
- CEO / Executive Travel for Emergency or Statutory Functions

Tier 2 – Reduced but Maintained Services

Evaluate at six weeks.

- Environmental Health Services (contracted) – anchor day prioritised
- Building Services (contracted) – statutory functions prioritised
- Road Works – Reduced by 50%
- Parks and gardens – reduced rounds
- Community facility maintenance – essential only
- Planning/building inspections – risk-based
- Library Services (Mogumber) – reduced hours or consolidated days
- Administration travel – minimised

Tier 3 – Paused or Deferred Services

Self explanatory.

- Non-urgent project site visits
- Low-priority community engagement travel
- Training requiring travel outside the Shire
- Non-essential plant use
- Internal meetings requiring vehicle use
- Possible reduction of office hours

B4 Staff Travel & Workforce Resilience

This section addresses support measures once it becomes difficult for staff to come to work due to: cost of fuel being prohibitive; not being able to access fuel, or both.

Work-from-home enabled on a rotational basis for:

- Payroll
- Creditors
- Debtors / Rates
- Depot Admin/Safety Officer

Maintaining anchor days is important. This ensures continuity of overall work productivity and social interaction from a psychosocial health point of view.

Access to work vehicles:

- Gardener

Carpool corridors:

- Calingiri, Bolgart, Toodyay
- Moora

- Piawaning corridor
- Bindoon
- New Norcia eastern corridor

B5 Fuel Monitoring

Monitoring arrangements apply as outlined in operational tables.

Location	What to Monitor	Frequency	Notes
Calingiri Traders	Diesel/petrol availability, delivery timing, partial fills, rationing, changes to hours	Weekly	Local retailer; key source for staff and community
Bolgart Traders	Diesel/petrol availability, delivery timing, partial fills, rationing, changes to hours	Weekly	Same supply chain vulnerabilities as Calingiri
New Norcia Roadhouse	Diesel/petrol availability, delivery timing, partial fills, rationing, changes to hours	Weekly	Critical for heavy fleet and through-traffic
Shire Depot (Dunnings supply)	Delivery timing, partial fills, stock levels, maintain 1,000L emergency reserve	Weekly	Dunnings is the contracted supplier

Optional: EV Charging Stations

Location	What to Monitor	Frequency	Notes
EV Charging Stations Calingiri: • Depot • Caravan Park New Norcia • Road House	Operational status, outages, access issues	Monthly	Not a primary dependency but contributes to long-term resilience

B6 Review Cadence (Operational)

Operational fuel review – Weekly

Retailer monitoring – Weekly

AMP-UP coordination – Fortnightly

Council oversight – Monthly

Scenario review – Every 6 weeks

B7 Community Support and Vulnerable Persons (Fuel-Constrained Periods)

Fuel scarcity and rising fuel costs can disproportionately affect seniors, low-income households, and residents in isolated communities. While the Shire is not a direct provider of social services, it plays an important coordination and facilitation role during fuel-constrained periods.

Support Measures

- Facilitate community car-pooling networks in Calingiri, Bolgart, Yerecoin, Piawaning, Mogumber, Gillingarra and New Norcia
- Coordinate with retailers and volunteers to support food and essentials delivery
- Provide clear information via website, social media, and noticeboards
- Engage with local organisations to identify residents needing support
- Encourage reporting of concerns regarding isolated or at-risk individuals
- Plan for an electric bus/van and fast EV chargers (see below).

Principles

- The Shire's role is coordination, communication, and facilitation, not direct service delivery
- Support efforts must align with the Business Continuity Policy and risk management approach
- Community support actions must not compromise Tier 1 services or the 1,500-litre emergency fuel reserve

Electric Vehicle and Charging Infrastructure – Community and Operational Resilience

The Fuel Governance Committee advised the Chief Executive Officer that the Shire should develop a funding-ready plan to purchase and make available an electric bus or van, together with fast electric vehicle (EV) charging infrastructure, as a practical response to fuel supply disruption risks identified under the Fuel Action (Operating) Plan.

In addition to reducing reliance on diesel and petrol for essential Shire operations, this measure would provide a continuity mechanism to support community members most affected by fuel scarcity, including seniors and residents experiencing financial or transport disadvantage. In periods of fuel constraint, access to food, social connection and essential services has been identified as a growing risk, particularly given the absence of health services within the Shire and the need for residents to travel to neighbouring centres for medical appointments and allied health care.

An electric vehicle supported by fast EV charging would enable the Shire to facilitate community transport for priority needs such as access to groceries, pharmacy services, health appointments outside the Shire, and limited welfare-related travel, while also helping to reduce isolation for vulnerable residents during prolonged fuel-constrained periods.

The Committee recommended that this initiative be developed to a funding-ready standard so the Shire is well positioned to seek support from an appropriate Commonwealth or State funding source should

opportunities become available, consistent with longer-term resilience and energy-transition actions already identified in Shire planning and risk documentation.

This recommendation has been agreed to by the Chief Executive Officer.

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Part C – Risk Analysis

Risk Profile – Fuel Supply Disruption

Risk Category: Operational Risk – Business and Community Disruption / Purchasing and Supply

Risk Context: Operational (managed at Executive level)

Risk Owner: Chief Executive Officer

Supporting Plans: Business Continuity Plan (2022); Fuel Governance and action Plan (April 2026)

Risk Description

Disruption to diesel or unleaded fuel supply results in an inability to operate Shire fleet, plant and contractor services across the Shire and regional service catchments, leading to interruption of essential services and reduced emergency response capability.

Potential Causes

- Statewide or regional fuel supply constraints
- Delivery delays or partial fills from contracted suppliers
- Retail fuel rationing or outages
- External supply chain disruption beyond Shire control

Potential Consequences (Probable Worst Case)

- Prolonged interruption of essential Works and Services
- Reduced emergency management and hazard response capability
- Failure to meet statutory service obligations
- Financial inefficiencies and reputational impact

Consequence Rating: Major (4)

Inherent Risk Assessment (Before Controls)

Measure	Rating
Consequence	Major (4)
Likelihood	Possible (3)
Inherent Risk Rating	High (12)

Key Existing Controls

Control	Control Type	Effectiveness
Fuel Governance and Fuel Action Plan approved and implemented by CEO	Governance / Policy	Adequate
CEO has operational authority for fuel	Governance	Effective

prioritisation and service tiering		
Tiered Service Framework (Tier 1–3)	Procedural	Effective
1,500-litre emergency diesel reserve	Physical	Effective
Weekly monitoring of depot and retail fuel availability	Monitoring	Adequate
Regional coordination with AMP-UP and State Fuel Controller	External liaison	Adequate
Workforce resilience measures (WFH, car-pooling)	Procedural	Effective

Residual Risk Assessment (With Controls in Place)

Measure	Rating
Residual Consequence	Moderate (3)
Residual Likelihood	Unlikely (2)
Residual Risk Rating	Moderate (6)

Risk Evaluation

Residual risk is rated Moderate and is acceptable with monitoring in accordance with the Shire's Risk Acceptance Criteria. The risk is managed by the Executive and subject to ongoing review.

Escalation to emergency management arrangements occurs only where continuity measures under this Plan are insufficient, in accordance with Part A8.

Monitoring and Review

- Weekly monitoring during fuel-constrained periods
- Semi-annual review as part of the Operational Risk Profile
- Escalation to Senior Management Team and Audit Committee if residual risk increases

Status Update

Meeting 9 April 2026				
No	Action	Who	Update	Completion
1	Update Action (Operating) Plan	CEO	Plan updated to reflect input provided by the Fuel Governance Committee	9 April 2026
2	Develop Plan for an electric bus/van and fast EV chargers	EMO		May 2026
3	Seek costs re electric bus/van and fast chargers	MWS	Silvio has obtained prices previously re vehicles. Kat obtained quotes for fast charges previously	May 2026
4	Discuss with Staff impact of Fuel Crisis on their ability to report to place of work	DCEO MWS	1. Col to follow up with Finance & Administration 2. Silvio has discussed with Outside Crew	13 April 2026
5	Model impact on the current Budget and for 26/27	DCEO	1. Col has briefed Council 2. Part of Budget development cycle	June 2026

The actions arising from the Fuel Governance Meetings are approved by the CEO

Sean Fletcher
Chief Executive Officer

There being no further business, the Presiding Member declared the meeting closed at pm

These minutes were confirmed at the Audit Committee Meeting held on

Signed

Date

(Presiding member at the meeting which confirmed the minutes)

Committee Minutes are unconfirmed until they have been adopted at the following meeting of Committee.

PUBLIC ARIC AGENDA