



AUDIT STRATEGY MEMORANDUM

Shire of Katanning

For the year ending
30 June 2026





9 March 2026

Shire of Katanning
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Katanning WA 6317

Moore Australia Audit

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Dear Members of the Council, Audit Committee and Management

AUDIT STRATEGY MEMORANDUM – YEAR ENDING 30 JUNE 2026

We enclose our Audit Strategy Memorandum in respect of the year ending 30 June 2026 which sets out:

- Executive Summary
- Audit Methodology
- Key Focus Areas
- Design and Implementation of Internal Controls (including IT General controls)
- Management Letter Points
- Audit Timetable
- Audit Team
- Other Key Matters

This memorandum is intended solely for the use of the Members of the Council, Audit Committee and Management for the purpose of communicating matters of interest with regard to the audit (i.e. promote effective communication between the auditor and those charged with governance) and may not be used for any other purpose or disclosed to anyone else without our prior written consent.

We look forward to discussing this memorandum with you.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Wen-Shien Chai', written over a light blue horizontal line.

Wen-Shien Chai
Partner – Audit and Assurance
[Moore Australia Audit \(WA\)](http://www.moore-australia.com.au)

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Executive Summary

This audit strategy memorandum provides management, council and the audit committee with a clear overview of the proposed audit scope, key risk areas, and planned timing. It ensures our audit approach remains aligned with statutory obligations, supports effective stewardship of public resources, and is responsive to emerging organisational risks.

PURPOSE

The purpose of our audit is to express an opinion as to whether the Shire's financial report:

- a. is based on proper accounts and records; and
- b. presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2026 and its financial position at the end of that period in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

OTHER REPORTING

We will also report to the Shire any weaknesses in the systems of internal control and accounting and provide recommendations on other significant matters which came to our attention during our audit.

AUDITOR RESPONSIBILITIES

The Office of the Auditor General (OAG) for Western Australia is responsible for the audit of the Shire, including determining the scope and extent of the audit and for the audit opinion expressed.

Moore Australia has been engaged by the OAG to perform the audit of the Shire's annual financial report for the year ending 30 June 2026.

We request management and those charged with governance review this document to ensure that they concur with the matters raised, and there are no further significant considerations or matters that could impact on the audit and the financial report.

Audit Methodology

Audit Methodology

Our audit methodology is built on a structured, risk-based framework that ensures we obtain sufficient, appropriate evidence while delivering reliable assurance over the Shire's financial reporting and control environment.

APPROACH

Our audit methodology follows three key phases: planning, fieldwork, and completion.

The planning phase is essential, as it enables us to understand the Shire's business environment and assess audit risk. We focus on the Shire's underlying business risks, recognising that audit risk is influenced by these and by how effectively management mitigates them.

Our approach prioritises areas of higher risk to the Shire. For each significant account and related financial reporting assertion, we assess inherent and control risk and design targeted audit procedures accordingly. These procedures are tailored to the Shire's significant accounts, key disclosures, major transaction classes, and identified risks, including the risk of fraud.

To obtain sufficient and appropriate evidence, we apply a mix of substantive testing and controls testing across significant balances, transactions, and disclosures.

MATERIALITY

Materiality is determined during the planning phase to ensure the audit is appropriately scoped and reassessed at reporting to evaluate the impact of identified items on the financial report.

It is based on the size and nature of an item or error, assessed in the context of whether its omission or misstatement would impair the financial report's ability to present a true and fair view. Materiality functions as a threshold for evaluating significance rather than a qualitative characteristic of the information itself.

In forming our opinion, we assess errors in aggregate rather than individually.

SAMPLING

Consistent with the Australian Auditing Standards, our audit approach incorporates sampling of transactions across key controls and material account balances. The size and nature of each sample are driven by our assessment of risk and the determination of materiality for the relevant audit area.

While sampling requires professional judgement, our selections are supported by Moore Global's audit methodology and procedures, along with our audit automation software, CaseWare. This ensures that our sampling approach is robust, methodologically sound, and provides sufficient assurance to support our audit conclusions.

Key Focus Areas

Key Focus Areas

As part of our risk assessment, key focus areas has been identified based on our understanding of the Shire and the local government sector to ensure audit focus on areas of highest risk.

VALUATION OF PROPERTY, PLANT & EQUIPMENT AND INFRASTRUCTURE 	APPROPRIATENESS OF REVENUE RECOGNITION 	COMPLETENESS & ACCURACY OF LIABILITIES AND EXPENSES 	VALUATION OF EMPLOYEE RELATED PROVISIONS 
PROPER ACCOUNTING FOR REHABILITATION COSTS 	MANAGEMENT OVERRIDE OF CONTROLS AND FRAUD 	ADEQUACY OF DISCLOSURES IN THE FINANCIAL REPORT 	

Key Focus Areas

AUDIT RISK SPECTRUM



Key Focus Areas

RISK

1. Valuation of Property, Plant and Equipment & Infrastructure



DETAILS

The Shire's Property, Plant & Equipment and Infrastructure assets are accounted for using a mixture of the cost (for plant and equipment) and fair value (for land, buildings and infrastructure – revalued every 5 years) methods.

Valuation of property, plant & equipment and infrastructure assets is considered a key audit risk due to the complexity, subjectivity and judgement involved in determining fair value, depreciation and impairment assessments.

PROCEDURES

- Discuss with management and obtain updates to the design and implementation of internal controls by documenting and performing walkthroughs of the fixed asset cycles;
- Test asset additions to verify that newly acquired assets are appropriately and accurately recorded;
- Test asset disposals to confirm that assets removed from the register are supported by appropriate documentation, and that any gains or losses on disposal are accurately calculated and recorded;
- Test depreciation to ensure compliance with the Shire's depreciation policy, with particular attention to the accuracy of useful lives, residual values, and depreciation methods applied;
- Review management's impairment assessment against the Shire's circumstances;
- Assess accounting policies to ensure they are in accordance with *AASB 116 Property, Plant and Equipment*, *AASB 13 Fair Value Measurement* and *AASB 136 Impairment of Assets*.

\$267mil

2025

property, plant and equipment and infrastructure assets

\$13.6mil

2026

budgeted additions

\$9.4mil

2026

budgeted depreciation

\$4.3mil

2025

additions

Key Focus Areas

RISK

2. Appropriateness of Revenue Recognition



DETAILS

Revenue is being recognised in accordance with AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities*. The main revenue generating activities include rates, fees & charges and government grants & contributions.

Local governments receive diverse revenue streams each with unique recognition criteria. These elements introduce inherent complexity and subjectivity, increasing the risk that revenue may not be recognised in accordance with the requirements of the standards due to misinterpretation or inconsistent application.

Revenue recognition is a presumed significant risk in accordance with the Auditing Standards, however this presumption was rebutted due to the nature of the Shire's operations.

PROCEDURES

- Evaluate the Shire's revenue recognition policies for each significant revenue stream to ensure they were appropriate and compliant with the requirements of AASB 15 and AASB 1058;
- Discuss with management and obtain updates to the design and implementation of internal controls by documenting and performing walkthroughs of the revenue cycles;
- Verify revenue transactions against supporting documentation, including grant agreements, tax invoices, and bank statement receipts, to confirm accuracy and proper recognition; and
- Review the recognition of contract assets and liabilities to ensure they are accounted for appropriately in accordance with the principles of AASB 15.

\$5.5mil
2026 budgeted rates

\$5.2mil
2025 rates

\$2.2mil
2026 budgeted fees and charges

\$2.4mil
2025 fees and charges

\$11.8mil
2026 budgeted grants, subsidies and contributions

\$5.4mil
2025 grants, subsidies and contributions

Key Focus Areas

RISK

3. Completeness and Accuracy of Liabilities and Expenses



DETAILS

Completeness of liabilities is considered a key audit risk because there is a high inherent risk that some obligations are not recorded, leading to material understatement of liabilities and expenses.

Liabilities reduce reported profit and equity, so management may have unintentional errors or biases toward incomplete recognition.

Furthermore, completeness of liabilities is a key risk because some liabilities such as provisions, accruals, and contingent obligations require significant management judgement, increasing the likelihood of omission.

PROCEDURES

- Discuss with management and obtain updates to the design and implementation of internal controls by documenting and performing walkthroughs of the expenditure cycles;
- Examine payments made after year-end to identify payments relating to goods/services received before balance date. Trace selected payments back to supporting documents (invoices, contracts, etc.) to confirm whether related liabilities should have been recorded.
- Perform testing of general journal entries affecting creditors, accruals, provisions, expenses and payroll;
- Analytical procedures by comparison of current and prior year balances and investigation of unusual movements;
- Review of council meeting minutes for approvals, commitments, or events indicating potential liabilities not recorded; and
- Enquiry with management about unrecorded obligations, unpaid invoices, litigation and any known but unbilled goods or services received.

\$5.3mil

2026 budgeted
employee costs

\$4.1mil

2026 budgeted
materials and contracts

\$9.4mil

2026 budgeted
depreciation

\$1.9mil

2025
trade and other payables

Key Focus Areas

RISK

4. Valuation of Employee Related Provisions



DETAILS

The Shire's employee related provisions comprise annual leave and long service leave.

Provisions for employee benefits involve a degree of management estimation and uncertainty in the calculation in respect of present value inputs (inflation rates and discount factors), timing and probabilities of settlement.

PROCEDURES

- Review management's underlying assumptions, inputs and calculation of employee related provisions to ensure they are in accordance with *AASB 119 Employee Benefits*; and
- Agree underlying employee information to signed employment contracts and approved leave documentation to confirm the validity and accuracy of employee entitlements.

\$597k
2025
employee related provisions

\$257k
2025
annual leave

\$340k
2025
long service leave

Key Focus Areas

RISK

5. Proper Accounting for Rehabilitation Costs



DETAILS

The Shire operates the Katanning Landfill Site. There is a present obligation to rehabilitate/make good at the end of the asset's useful life.

Accounting for rehabilitation costs involves a degree of management estimation and uncertainty in their calculation in respect of inflation rate, discount factor and work costs. There is a risk that the asset and the related liability may not be recognised in accordance with *AASB 116 Property, Plant, and Equipment and AASB 137 Provisions, Contingent Liabilities and Contingent Assets*.

PROCEDURES

The Shire operates the Katanning Landfill Site. There is a present obligation to rehabilitate/make good at the end of the asset's useful life.

Accounting for rehabilitation costs involves a degree of management estimation and uncertainty in their calculation in respect of inflation rate, discount factor and work costs. There is a risk that the asset and the related liability may not be recognised in accordance with *AASB 116 Property, Plant, and Equipment and AASB 137 Provisions, Contingent Liabilities and Contingent Assets*.

\$568k
2025
Provision for make good

Key Focus Areas

RISK

6. Management Override of Controls and Fraud



DETAILS

Management is involved in day-to-day operations and monitoring of the Shire, which gives them the ability to manipulate accounting records and prepare fraudulent financial reports by overriding controls in place.

Due to the unpredictable way in which such an override could occur, this leads to potential fraud risk and is always assessed as a significant risk as per the Auditing Standards.

The primary responsibility for the prevention and detection of fraud rests with both those charged with governance and management. It is important that management, with the oversight of those charged with governance, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment.

WORK PERFORMED

- Enquiry with management and those charged with governance if any fraud has taken place during the year;
- Review journal entries and other adjustments for evidence of possible material misstatements due to fraud;
- Review accounting estimates and application of accounting policies for evidence of bias or aggressive accounting practices; and
- For significant or unusual transactions, evaluate the business rationale (or lack thereof) for evidence of fraudulent financial reporting or misappropriation of assets.

Key Focus Areas

RISK

7. Adequacy of the Disclosures in the Financial Report



DETAILS

The Shire, as a class 3 local government, is required to disclose material information in relation to:

- Auditor remuneration;
- Contingent assets and liabilities;
- Post balance date events;
- Related party transactions (including Key management personnel compensation);
- Capital commitments; and
- Information required by legislation.

WORK PERFORMED

- Review legal fee transactions to identify potential claims made against the Shire and/or claims made to external parties that may result in recognition of contingent assets and liabilities;
- Obtain confirmation from the Shire's legal representatives regarding potential claims;
- Enquiry of management on any commitments subsequent to year end which may warrant additional disclosures;
- Ensure appropriateness on related party transactions (ensuring arm's length terms);
- Review supporting documentation such as contracts, purchase orders, and council minutes to verify the accuracy of capital commitments; and
- Assess the adequacy of the required disclosures in the financial report.

Executive Summary – Significant Audit and Accounting Issues

Particulars of the significant accounting issues which may arise are included in this section for further consideration, where appropriate, by those charged with governance.

1

ACCOUNTING POLICIES

The 30 June 2026 financial report will be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards, and policies will be consistent with those applied in the 30 June 2025 financial report.

We are not aware of any material changes in accounting policies applied during the financial year.

Our audit procedures include a review of the accounting policies to ensure that they were consistently applied throughout the year.

2

JUDGEMENTAL MATTERS AND ESTIMATIONS

The preparation of the annual financial report requires the use of management judgments and accounting estimates or assumptions, which affect the reported amounts of assets, liabilities, income and expenses, and disclosure of contingent assets and contingent liabilities.

Certain estimates can be particularly sensitive because of their significance to the financial report and the possibility that actual future events affecting them may differ significantly from management's current assumptions and expectations.

Where necessary, we will challenge the judgments of management based on our examination of evidential matter relating to those estimates.

Design and Implementation of Internal Controls (including IT General Controls)

Design and Implementation of Internal Controls (including IT General Controls)

DETAILS

Auditors review the design and implementation of internal controls, including IT controls, to assess whether systems are effectively mitigating risks, safeguarding assets, and ensuring the reliability of financial reporting.

This evaluation helps determine whether controls are appropriately structured to prevent or detect errors and irregularities in a timely manner. IT controls, in particular, are critical in today's digital environment, as they underpin the integrity of automated processes and data security. By understanding how controls are designed and whether they have been properly implemented, auditors can form a basis for testing their operating effectiveness and provide assurance over the Shire's control environment.

WORK TO BE PERFORMED

We will review the design (efficiency) and implementation (operating effectiveness) of the key financial controls by documenting our understanding of the Shire's systems, performing tests of controls, and conducting walkthroughs.

In particular, targeted testing of controls will include:

- Monthly account reconciliation preparation and independent review;
- Payroll transactions, in particular timesheet preparation and approval, signed employment contracts and pay run report approval processes; and
- Expenditure transactions to ensure compliance with the Shire's purchasing policy and alignment with procurement best practices.

We will also conduct a high-level IT General Controls review relating to:

- System Security;
- Technology Framework;
- Service Management, Operations and Change Control;
- Security Governance and Reporting; and
- Security training.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial report and therefore may not bring to light all weaknesses in systems and procedures which may exist. However, we aim to use our knowledge of the City gained during our work to make comments and suggestions which, we hope, will be useful to you.

CURRENT PERIOD FINDINGS

We will follow up on the findings noted during the prior period as well as raise any new findings noted during the current period audit.

PRIOR PERIOD FINDINGS

Refer to following pages for further details.

Management Letter Points 2025

Management Letter Points 2025

CURRENT PERIOD FINDINGS

We will follow up on the findings noted during the prior period as well as raise any new findings noted during the current period audit.

PRIOR PERIOD FINDINGS

We noted two findings during the prior period audit:

- Manual journals
- Non-compliance with purchasing policy

Refer to following pages for further details.

RISK RATING	DEFINITION
S	Those findings where there is potentially a significant risk to the Shire should the finding not be addressed by the Shire promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit opinion, it should be addressed promptly.
M	Those findings which are of sufficient concern to warrant action being taken by the Shire as soon as practicable.
L	Those findings that are not of primary concern but still warrant action being taken.

Management Letter Points 2025

RISK	OBSERVATION AND IMPLICATION	RISK RATING	RECOMMENDATION	MANAGEMENT COMMENT
1. Manual Journals	<p>Observation</p> <p>From a sample of 19 manual journals selected for testing for the period from 1 July 2024 to 28 February 2025, we noted the following:</p> <ul style="list-style-type: none"> • Three instances where manual journals did not carry evidence of journal review and approval prior or subsequent to processing. Journals were prepared and posted by the same officer. • One instance where a manual journal was reviewed and approved by an officer more junior than the journal preparer. <p>Implication</p> <p>Accounting journals can represent significant adjustments to previously approved accounting transactions. In the absence of appropriate segregation of duties between preparing and reviewing manual journals, there is an increased risk that erroneous or fraudulent transactions may go undetected.</p> <p>Additionally, review of manual journals by more junior officers than the preparer limits the opportunity for an effective review of manual journals due to senior management holding positions of power and influence over more junior staff members.</p>	S	<p>We recommend that management ensure all accounting journal entries are independently reviewed and approved by a second officer with appropriate delegated authority, and evidence of approval is retained.</p> <p>Additionally, we recommend that the three manual journals, which were prepared and posted by the same officer, be retrospectively reviewed and approved to ensure their accuracy and validity .</p>	Officers will be reminded of the journal processing procedure, and the procedure will be reviewed

Management Letter Points 2025

RISK	OBSERVATION AND IMPLICATION	RISK RATING	RECOMMENDATION	MANAGEMENT COMMENT
<p>2. Non-compliance with purchasing policy</p>	<p>Observation</p> <p>During our sample testing of thirteen payment transactions noted:</p> <ul style="list-style-type: none"> • One instance where the purchase order was raised after the supplier's invoice was received • One instance where the purchase order was raised for an estimated value that did not reflect the actual spend. This was despite there being a known budget or quote. • Three instances where the purchase order did not contain any value <p>This omission indicates non-compliance with the procurement policy, which requires all purchase orders to clearly state the approved value prior to processing.</p> <p>Implication</p> <p>Purchases made without proper purchase orders or for amounts that do not reflect the approved spend increase the risk of unauthorised expenditure occurring and going undetected.</p> <p>Furthermore, it is more difficult to track whether expenditure incurred is in line with budgets or expectations and is dependent on the receipt of a tax invoice .</p>	<p>M</p>	<p>Purchase orders are an important control in the procurement process as they ensure purchase orders are appropriate, necessary and comply with procurement policies prior to the ordering of goods or services.</p> <p>All authorised officers should be reminded by management of their obligations that the purchase orders should be complete and complied with the purchasing policy.</p> <p>Additionally, purchase orders should be raised for the full, expected amount prior to the purchase being made and approved by an officer with the appropriate delegation. This increases the likelihood that expenditure will be capped or monitored.</p>	<p>Management will undertake a review of all outstanding purchase orders to ensure compliance and ensure officers are made aware of purchasing policy requirements.</p> <p>Officers with purchasing authority are to undertake refresher training to ensure that they remain cognisant of their purchasing obligations.</p> <p>The Creditor officer will also check that all details in the purchase order are complete and accurate with the relevant invoice before they are processed and paid.</p>

Audit Timetable

Deliverables and Timetable

AUDIT PLANNING

Engagement planning
3 March 2026

Entrance meeting
11 March 2026

AUDIT FIELDWORK

Interim audit site visit
24 - 26 March 2026

Interim management report
End April 2026

Financial report provided to Auditor
30 September 2026

Final audit site visit
19 – 21 October 2026 (TBC)

COMPLETION

Audit concluding memorandum to be issued
End November 2026

Audit exit meeting
End November 2026

CONCLUSION

Signed financial report to be provided to auditor
Early December 2026

Auditor's report to be issued to the Shire
Mid December 2026

We are committed to delivering your project on time and to deadline and will work with you to ensure the timelines suit your busy schedule. If any of our deadlines or key dates do not suit your schedule, please contact your Moore Australia audit team and we will work with you to ensure a better fit.

Audit Team

Audit Team

NAME	ROLE	CONTACT DETAILS
David Delvalle	OAG Assistant Director	David.delvalle@audit.wa.gov.au 6557 7625
Wen-Shien Chai	Moore Audit Partner	wen-shien.chai@moore-australia.com.au 9224 0172
Gilles Chan	Moore Audit Senior Manager	gilles.chan@moore-australia.com.au 9224 0179
Derrick Phuah	Moore Audit Senior	derrick.phuah@moore-australia.com.au
Adam Cahi	Moore Audit Intermediate	adam.cahi@moore-australia.com.au
Theodora Dholorosa	Moore Audit Graduate	Theodora.dholorosa@moore-australia.com.au

Other Key Matters

Other Key Matters

INDEPENDENCE

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the Shire and other related parties, business relationships, employment relationships, and the provision of non-audit services.

We have assessed our audit independence at the planning stage and to the best of our knowledge and belief, we are of the opinion that each engagement team member and partners of all Moore network firms in Australia are not in contravention of the auditor independence and ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities with the Code.

We have further considered the safeguards the Moore Australia network has in place, and we are not aware of any services being provided that would compromise our independence as external auditor.

AUDITOR'S RESPONSIBILITY TO CONSIDER FRAUD

As auditors, we obtain reasonable assurance that the annual financial report (taken as a whole) is free from material misstatements due to fraud or error.

Accordingly, certain procedures will be performed as part of our audit by way of enquiry, evaluation and review as required by the Australian Auditing Standards on fraud, ASA 240.

CONFLICTS OF INTEREST

The firm is not aware of any existing or potential relationship, transaction or holding that would compromise its objectivity in the conduct of the services provided. Should the possibility of a perceived or actual conflict arise the matter would be raised with the Shire immediately and activities suspended until the issue was resolved to your satisfaction.

Other Key Matters

RESPONSIBILITIES OF MANAGEMENT AND THE COUNCIL

Management is responsible for keeping proper accounts and records, preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. Management is also responsible for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

The Council is responsible for overseeing the City's financial reporting process.

The primary responsibility for the prevention, deterrence and detection of fraud remains with management and those charged with governance.

Under "Clarity" Australian Auditing Standards, as a precondition of accepting the engagement we are required to determine whether the financial reporting framework to be applied in the preparation of the City's financial report is acceptable.

Given that the financial report continues to be prepared as a general-purpose financial report in line with previous years and with no changes in terms of regulations or other issues that might impact the requirements of the report, as at the date of issuing this report we continue to consider this framework acceptable.

As part of the audit requirements, management is to provide the auditor a written representation that:

- they have fulfilled their responsibility for the preparation of the financial report in accordance with the applicable and other statutory reporting requirements, including where relevant their fair presentation, as set out in the terms of the audit engagement;
- they have provided the auditor with all relevant information and access as agreed in the terms of the audit engagement;
- all transactions have been recorded and are reflected in the financial report; and
- (if any) significant representations made by management for which the auditor is relying on in forming the audit opinion.

CONFIDENTIALITY

This document is strictly confidential and although it has been made available to management and those charged with governance to facilitate discussions, it may not be taken as altering our responsibilities to the City arising under our audit contract with the OAG.

The information contained in this document is confidential and cannot be conveyed to any party other than the party to which it is directed.

Cyber Security

In the evolving digital world, advancements in emerging technologies offer us significant financial, operational and social benefits, however they also improve the capabilities of cyber criminals, making it a continuous and disruptive threat.

Cybersecurity incidents place organisations at risk of:

- Loss or theft of data such as customer details or intellectual property.
- Destruction of data.
- Loss of function of computers / networks.
- Denied access to data for monetary gain.
- Reputational damage and loss of customer trust.

CYBER SECURITY CONSIDERATIONS FOR ORGANISATIONS

Cybersecurity begins with a strong governance platform and defined risk environment. Organisations need executive buy-in, access to cybersecurity experts and have defined levels of protection required to safeguard their assets.

Organisations can consider the following when thinking about cybersecurity arrangements:

- Cybersecurity awareness and training for staff

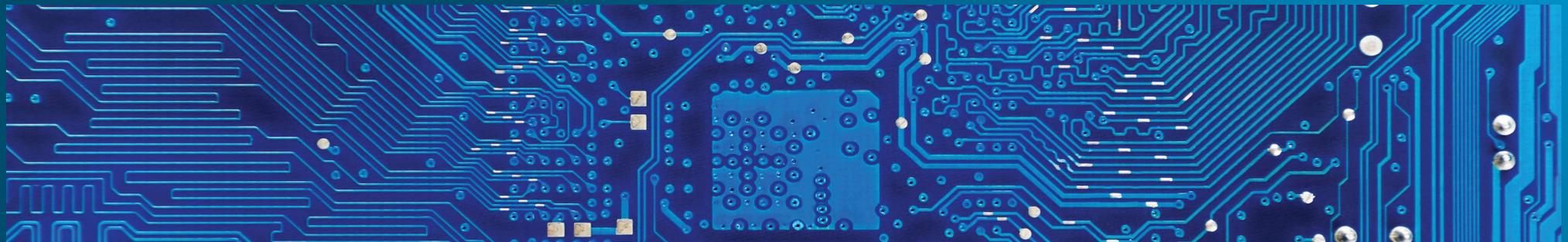
- Incident reporting, response and recovery including personal information breaches under *Privacy Act 1988*
- Prevention strategies (application control and patch applications)
- Cyber incident limitation strategies (restricted privileges and MFA)
- Continuous detection and response
- Regular backups and disaster recovery planning
- Adequate cyber security insurance

Common Cybersecurity Incidents:

- Data Breach
- Denial of Service and Distributed Denial of Service
- Industrial Control System Compromise
- Malware
- Phishing
- Ransomware

Common Threat Vectors:

- Attrition
- Email
- External / Removable Media
- Impersonation
- Improper Usage
- Loss or theft of equipment
- Web



ABOUT MOORE AUSTRALIA

Moore Australia is a network of independent accounting, audit, tax and business advisory firms with offices across Australia. Our independent network enables us to share expertise, knowledge and best practice to ensure our clients receive the best advice and highest quality of services, wherever they do business in Australia.

We have extensive experience in all sectors which are at the heart of the Australian economy, such as biotechnology, energy, mining and renewables, health and aged care, education, manufacturing, not-for-profit, property and construction, state and local government, retail, tourism and hospitality. We prize ourselves on delivering service lines which help clients thrive, including but not limited to audit and assurance, business advisory, taxation, corporate finance, governance and risk advisory.

At Moore Australia it's not about us. It's all about you. When it comes to providing personalized and commercially astute audit, accounting, tax and business advisory services, it simply can't be anything else.

ABOUT MOORE GLOBAL

At Moore, our purpose is to help people thrive – our clients, our people, and the communities they live and work in. We're a global accounting and advisory network with 37,000+ people across 116 countries, connecting and collaborating to take care of your needs – local, national and international.

When you work with Moore firms, you'll work with people who care deeply about your success and who have the drive and dedication to deliver results for you and your business. You'll have greater access to senior expertise than with many firms. We'll be here for you whenever you need us – to help you see through the maze of information, to guide you in your decisions and to make sure you take advantage of every opportunity. To help you thrive in a changing world.

MOORE INSIGHTS

Moore Insights are blog and news posts by Moore Global and Moore Australia industry experts, providing insight into industry trends.

DOES YOUR ORGANISATION HAVE GOVERNANCE GROWING PAINS?

As small organisations evolve and grow, they often face significant challenges and growing pains. While expansion presents exciting opportunities, it also introduces complexities that can strain the operational foundations laid during the early stages of organisational development. [Click here](#)

EMPLOYEE HANDBOOKS: WHAT YOUR BUSINESS NEEDS TO KNOW

An employee handbook is a comprehensive document that outlines a company's policies, expectations, and guidelines for its employees. It serves as a key resource for understanding company culture, legal rights, benefits and procedures – ensuring clarity and consistency in the workplace. A well-structured handbook helps businesses set clear expectations, promote compliance, and foster a positive work environment. [Click here](#)

SUSTAINABILITY: FROM BUZZWORD TO BUSINESS CRITICAL

It is clear from our unique study that the new business reality for mid-sized companies is very different from pre-Covid days. However, those that have adapted to the changes have done well and in many cases they are now more sustainable than before. [Click here](#)

**MOORE AUSTRALIA
WESTERN AUSTRALIA**

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