

# ***Glen Innes Severn Ordinary Council Meeting***

## ***26 MAY 2022***

# **Annexures**

## **ANNEXURES**

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<b>Action Sheets Report</b>			

*MEETING DATE	ITEM NO.	SUBJECT	MOTION	TARGET DATE	RESPONSIBLE OFFICER	COMMENTS
27/02/2020	7.18	Declaration of a Climate Change Emergency	Moved Cr D Newman Seconded Cr A Parsons  <b>21.02/20 RESOLUTION</b>  That Council adopts a Climate Emergency Plan comprising the following actions:  i. A review of the 2013 Risk Assessment being undertaken and included in the 2020-21 Operational Plan as a key strategic objective and funds provided accordingly.  ii. As an outcome of the review of the 2013 Risk Assessment, an Adaption Strategy is developed and the development of such a strategy is a key strategic objective of the 2021-2025 Delivery Program.  iii. That an Emissions Reduction Plan be developed as a key strategic objective of the 2021-2025 Delivery Program.  A division was called for, voting on which was as follows:  For Against  Cr C Sparks Cr C Price Cr D Newman Cr J Smith Cr G Frendon Cr A Parsons Cr S Toms  The division was declared CARRIED by 5 votes to 2.  <b>CARRIED</b>	23/06/2022	Lamsal, Pramod	<b>03 Mar 2020 9:27am</b>  DDPRS - is to action all points.  <b>04 Mar 2020 12:00pm</b>  Estimated Completion Date changed by: Graham Price From: 12 Mar 2020 To: 30 Mar 2021  <b>18 Mar 2020 3:19pm Price, Graham</b>  Item 1 completed and a budget provision made in Operational Plan subject to Council adoption.  <b>30 Apr 2020 2:34pm Price, Graham</b>  With the extension of Councillors term by one (1) year it is unsure what provisions will be made for a new Delivery Plan from 2021-22., Situation will be monitored accordingly.  <b>18 May 2020 9:23am Price, Graham</b>  There is no change in status for this project until such time as the new Delivery Plan is prepared.  <b>02 Jun 2020 8:47am Price, Graham</b>  There is no change in status for this project.  <b>19 Jun 2020 2:57pm Price, Graham</b>  2021 Council elections now announced so preparation of a new Delivery Plan will occur in the latter part of 2021  <b>15 Jul 2020 11:27am Price, Graham</b>  Environmental Officer requested to obtain quotes for a Consultant to undertake a review of the Echelon 2013 Risk Assessment and include a quote for the Adaption Strategy as well.  <b>10 Aug 2020 4:14pm Price, Graham</b>  Two (2) quotations received for the Risk Assessment and Adaption Plan and have requested one (1) additional quote be obtained.

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						<p><b>10 Sep 2020 2:49pm Price, Graham</b></p> <p>Three (3) quotes have now been received with the quotation of Edge Environment being the preferred contractor for the delivery of the climate risk assessment. Funding is being pursued for the delivery of the Adaption Plan and the Emissions Reduction Plan.</p> <p><b>30 Sep 2020 8:30am Price, Graham</b></p> <p>Following a review of the quotations the Risk assessment and adaption plan will likely be undertaken using internal resources. Discussions to be held with MR&amp;C regarding the undertaking of the consultation regarding the risk assessment.</p> <p><b>29 Oct 2020 2:18pm Price, Graham</b></p> <p>Due to annual leave and the MGR&amp;CP work commitments this item has not progressed. Discussion will be held during November so as to determine a workshop date in the second half of 2020-21.</p> <p><b>17 Nov 2020 4:04pm Price, Graham</b></p> <p>Preliminary discussions held with MGR&amp;CP regarding conducting in-house risk assessment in the first instance.</p> <p><b>07 Dec 2020 12:09pm Price, Graham</b></p> <p>Further discussion held with Paul Hedayati to determine what assistance he maybe able to provide Council in undertaking a Hazard Assessment.</p> <p><b>15 Feb 2021 9:39am Price, Graham</b></p> <p>On completion of the preparation of the 2021-22 Operational Plan &amp; Budget the risk assessment will be undertaken in house.</p> <p><b>15 Feb 2021 9:56am Price, Graham - Target Date Revision</b></p> <p>Target date changed by Price, Graham from 30 March 2021 to 30 June 2021 - With current work load and resources this project is unlikely to be completed until the 30 June 2021.</p> <p><b>10 Mar 2021 12:06pm Price, Graham</b></p> <p>Item 1 is on track to be completed by the 30 June 2021. Quotations have been received and determining best option - consultant versus internal staff delivering the review of the 2013 Risk Assessment.</p>

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						<p><b>09 Apr 2021 3:21pm Price, Graham</b></p> <p>Quotation from Cress Consulting has been accepted to prepare a Climate Change Adaption Report by the 30 June 2021.</p> <p><b>13 May 2021 12:05pm Price, Graham</b></p> <p>Climate change risk workshop is scheduled for early June 2021 with an Adaption report to be prepared following the workshop.</p> <p><b>02 Jun 2021 1:08pm Price, Graham</b></p> <p>Climate risk workshop scheduled for Thursday 3 June.</p> <p><b>07 Jun 2021 3:01pm Price, Graham</b></p> <p>A Risk Workshop was conducted on 3/6/2021 by Cress Consulting which identified future climate change risks. From this workshop a Risk Adaption Strategy will be developed.</p> <p><b>01 Jul 2021 9:45am Price, Graham - Target Date Revision</b></p> <p>Target date changed by Price, Graham from 30 June 2021 to 30 September 2021 - Consideration of an Emissions reduction plan will be considered in conjunction with the development of a new Delivery Program.</p> <p><b>01 Jul 2021 9:45am Price, Graham</b></p> <p>Climate Change Risk workshop completed. Review of 2013 risk assessment completed. No funding for an emissions reduction plan in the 2021-22 Operational Plan. To be considered as part of the development of the new Delivery Program.</p> <p><b>08 Jul 2021 11:25am Price, Graham - Target Date Revision</b></p> <p>Target date changed by Price, Graham from 30 September 2021 to 23 June 2022 - Adoption of a new Delivery Plan and 2022-23 Operational Plan will not be adopted until June 2022.</p> <p><b>10 Aug 2021 5:11pm Price, Graham</b></p> <p>The draft Risk Assessment and Adaption Strategy has been received and is being reviewed by staff. A report will be provided to Council for review prior to November 2021.</p>

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						<p><b>07 Sep 2021 2:20pm Price, Graham</b></p> <p>Items 1 &amp; 2 have been completed. Work on an Emissions Reduction Plan has commenced and is on target for completion by June 2022.</p> <p><b>12 Oct 2021 8:56am Price, Graham</b></p> <p>Council adopted the Climate Risk Strategy at the September 2021 Council meeting. Work will continue with the emissions reduction plan as resources are available.</p> <p><b>03 Nov 2021 2:23pm Price, Graham</b></p> <p>Points 1 &amp; 2 have been completed. An Emissions Reduction Strategy is being developed using "in-house" resources and will be completed by 30 June 2022.</p> <p><b>09 Nov 2021 12:07pm Price, Graham - Reallocation</b></p> <p>Action reassigned to Lamsal, Pramod by Price, Graham - Pramod is pursuing the development of an Emissions Reduction Plan.</p> <p><b>06 Dec 2021 11:19am Lamsal, Pramod</b></p> <p>We are looking for all options to complete the ERP within revised target date.</p> <p><b>11 Jan 2022 3:38pm Lamsal, Pramod</b></p> <p>Consultants will soon be contacted to get idea on the preparation of Emission Reduction Plan (ERP).</p> <p><b>04 Feb 2022 12:04pm Lamsal, Pramod</b></p> <p>I held MS Teams meeting with three environmental consulting firms on the third week of January 2022 and discussed Council's requirement and expectation from the proposed Emission Reduction Plan (ERP) project. The consulting firms include 100% renewables, Ndevr Environmental, and EcoSave. To facilitate in preparing and submitting proposal, Scope of Work (SoW) has been sent out to all three consulting firms. I expect to receive their proposal by the end of February at the latest. Once a suitable consultant selected following Council's Procurement Policy, we plan to start the project by mid March 2022 with an intention to finish it by 30 June 2022.</p>

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						<p>07 Mar 2022 9:21am Lamsal, Pramod</p> <p>Two consulting firms 100% Renewables and Ndevr Environmental submitted their proposal for the preparation of Corporate Emission Reduction Plan (CorERP). After reviewing both proposals and following Council's existing Procurement Policy, 100% Renewables has been selected for the project with target to complete it by the end of June 2022.</p> <p>05 Apr 2022 4:44pm Duke, Kane</p> <p>100% Renewables has been selected to undertake an Emissions Reduction Plan with target to complete it by the end of June 2022.</p> <p>04 May 2022 9:43am Lamsal, Pramod</p> <p>100% Renewables is working on the Emission Reduction Plan, currently analysing Council's energy and emission data. They organised consultation meetings with some key Council staffs in mid-March 2022 through MS Teams to get Council's feedback on energy consumption and emission reduction target. I am facilitating them providing all the necessary information and support required on behalf of Council. The consultant plans to supply the draft report soon.</p>
28/05/2020	7.18	Dumaresq Street Industrial Estate	<p>Moved Cr C Price    Seconded Cr A Parsons</p> <p>30/07/2022    Reid, Adam</p> <p><b>19.05/20 RESOLUTION</b></p> <p>That Council:</p> <ol style="list-style-type: none"> <li>Lodges a Development Application for a five (5) lot subdivision on Lot 1 DP 500396, Dumaresq Street in accordance with the provisions of the Environmental Planning and Assessment Act 1979.</li> <li>On completion of the subdivision, appoints Liston Legal to undertake a contract of sale with Mr Dejong subject to vendor mortgage as outlined in this report.</li> </ol>			<p><b>19 Jun 2020 3:03pm Price, Graham</b></p> <p>Item 1 completed and with GM for signing and final lodgement.</p> <p><b>19 Jun 2020 3:04pm Price, Graham - Target Date Revision</b></p> <p>Target date changed by Price, Graham from 11 June 2020 to 28 August 2020</p> <p><b>09 Jul 2020 3:32pm Price, Graham</b></p> <p>Item 1 completed and DA lodged.</p> <p><b>14 Jul 2020 9:30am Price, Graham</b></p> <p>MED requested to promote the land as per Council resolution on the 14/7/2020. Following promotion carried out; 1. Added to Glen Innes Highlands site - <a href="https://gleninneshighlands.com/existing-assets.html">https://gleninneshighlands.com/existing-assets.html</a>, 2. Posted onto Glen Innes Highlands Facebook page, 3. Shared to GISC Facebook page, 4. Shared to 'Glen Innes Business Support' Facebook group.</p>

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			3. Initially promotes the sale of the three (3) lots for industrial land in Lot 1 DP 500936 on the Glen Innes Highlands website and other suitable mediums, as identified in the body of this report.			10 Aug 2020 4:15pm Price, Graham Promotion has been carried out through the VIC. Subdivision DA has been lodged and is pending approval.
			4. Offers the three (3) lots for sale at \$50,000 plus GST and that successful applicants be offered a five (5) year interest free vendor finance mortgage.			25 Aug 2020 2:35pm Price, Graham Item 2 is the only remaining item to be actioned and this cannot be completed until such time as the DA is approved and a Subdivision Certificate issued allowing registration to occur with the Land Titles Office.
			5. Requests applicants expressing interest to purchase land to demonstrate the following criteria:			25 Aug 2020 2:37pm Price, Graham - Target Date Revision Target date changed by Price, Graham from 28 August 2020 to 30 October 2020 - Item 2 cannot be completed until DA is approved and subdivision is registered.
			<input checked="" type="checkbox"/> The capacity of the future development to create local employment;			10 Sep 2020 2:51pm Price, Graham The Development consent has been approved which will now allow the pursuing of the Subdivision certificate.
			<input checked="" type="checkbox"/> The quality of the Expression of Interest, supporting their proposed future development (for example, a well-developed, clear and realistic action plan, supported by research where appropriate and including an accurate financial plan/budget); and			30 Sep 2020 8:35am Price, Graham Surveyor to be engaged to finalise the survey.
			<input checked="" type="checkbox"/> The demonstrated ability of the individual, organisation or company to deliver a development on the site in a timely manner.			29 Oct 2020 2:26pm Price, Graham - Target Date Revision Target date changed by Price, Graham from 30 October 2020 to 31 March 2021 - Delays have been experienced with appointing a Surveyor to undertake the preparation of the linen plan.
			A division was called for, voting on which was as follows:			29 Oct 2020 2:26pm Price, Graham Pending a quotation from Surveyor Jim Noad to finalise the linen plan.
			For			
			Cr C Sparks			
			Cr D Newman			
			Cr G Frendon			
			Cr A Parsons			
			Cr C Price			
			Cr J Smith			
			Cr S Toms			
			Against			
			The division was declared CARRIED by 7 votes to 0.			17 Nov 2020 4:07pm Price, Graham Further consultation with Preferred Energy who are undertaking the electricity design for the subdivision. Negotiations continuing with the Surveyor for the final preparation of the linen plan.
			CARRIED			

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						<p><b>02 Dec 2020 11:39am Price, Graham</b></p> <p>Works including sealing of road and K&amp;G scheduled for March 2021. Negotiations underway with Surveyor to undertake the required land survey. Survey to be completed by 28 February 2021.</p> <p><b>15 Feb 2021 9:30am Price, Graham</b></p> <p>Preliminary site work has commenced and road works and kerb &amp; gutter scheduled for completion end of March early April. Survey work has been deferred to the completion of the kerb &amp; gutter and placement of survey markers. Survey expected to be completed by the end of April.</p> <p><b>15 Feb 2021 9:33am Price, Graham - Target Date Revision</b></p> <p>Target date changed by Price, Graham from 31 March 2021 to 28 May 2021 - Surveyor wants to have survey marks completed in kerb &amp; gutter prior to undertaking survey work. K&amp;G to be completed by the end of March.</p> <p><b>10 Mar 2021 12:20pm Price, Graham</b></p> <p>Surveyor appointed to undertake survey work. Roadworks scheduled for completion by 30 June 2021.</p> <p><b>09 Apr 2021 3:24pm Price, Graham</b></p> <p>Project on track for completion by 30 June due to wet weather delaying the capital works schedule.</p> <p><b>13 May 2021 2:48pm Price, Graham</b></p> <p>Finalisation of the survey is dependent on completion of the kerb and gutter and roadworks. This work is scheduled for completion by 30 June 2021.</p> <p><b>19 May 2021 1:24pm Price, Graham - Target Date Revision</b></p> <p>Target date changed by Price, Graham from 28 May 2021 to 30 June 2021 - Pending infrastructure timetable.</p> <p><b>07 Jun 2021 3:03pm Price, Graham</b></p> <p>Work scheduled to be completed by 30 June 2021. Roadworks and kerb and guttering will then allow the completion of the subdivision certificate.</p>



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						<p><b>07 Jun 2021 3:15pm Price, Graham - Target Date Revision</b></p> <p>Target date changed by Price, Graham from 30 June 2021 to 26 November 2021 - Registration of the subdivision is likely to take some months as it requires Land Title Office approval.</p> <p><b>07 Jul 2021 10:16am Price, Graham</b></p> <p>Work commenced on road and kerb and gutter but delayed due to wet weather.</p> <p><b>10 Aug 2021 5:10pm Price, Graham</b></p> <p>Wet weather continues to delay works. Survey cannot be completed until such time as the kerb and gutter is completed.</p> <p><b>07 Sep 2021 2:22pm Price, Graham</b></p> <p>Road works are continuing and kerb and gutter scheduled for completion by the end of September 2021. On completion of the kerb and guttering the survey and subdivision can be completed. A draft Contract of Sale is being prepared for Catchpower subject to a 50% deposit being paid to cover any lost revenue to Council since May 2020.</p> <p><b>12 Oct 2021 8:57am Price, Graham</b></p> <p>Kerb &amp; guttering completed and sealing of the road is pending. Surveyor is now able to pursue the finalisation of the survey to allow the lots to be registered.</p> <p><b>03 Nov 2021 2:34pm Price, Graham</b></p> <p>This item is completed with the exception of a Council report to authorise the General Manager to finalise the Contract of Sale on the completion of the subdivision.</p> <p><b>04 Nov 2021 2:54pm Price, Graham - Reallocation</b></p> <p>Action reassigned to James, Sari by Price, Graham - The only remaining action is the preparation of the Contract of Sale which the Property Officer is undertaking. All other items have been completed.</p> <p><b>10 Nov 2021 9:03am James, Sari</b></p> <p>As the Property Officer I am waiting on Bill Liston to get back to me with further information and understanding of the subdivision.</p>



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						<p>17 Nov 2021 9:16am James, Sari</p> <p>As the Property Officer I am waiting on Bill Liston to get back to me with further information and understanding of the subdivision.</p> <p>17 Nov 2021 9:17am James, Sari - Target Date Revision</p> <p>Target date changed by James, Sari from 26 November 2021 to 16 December 2021</p> <p>22 Nov 2021 11:10am James, Sari - Target Date Revision</p> <p>Target date changed by James, Sari from 16 December 2021 to 25 February 2022</p> <p>25 Nov 2021 10:52am James, Sari</p> <p>As the property Officer I am waiting on Council's legal representative to get back to me with further information and understanding of the subdivision. I have left a message with him again this week.</p> <p>08 Dec 2021 9:06am James, Sari</p> <p>I have called Council's legal representative and left a message today with the receptionist.</p> <p>12 Jan 2022 9:07am James, Sari</p> <p>I contacted the Surveyor who has stated he has passed on this information to Council's legal representative.</p> <p>14 Feb 2022 12:50pm James, Sari</p> <p>Surveyor has been contacted and will meet with Council survey team this week to discuss the site.</p> <p>15 Feb 2022 1:15pm James, Sari - Target Date Revision</p> <p>Target date changed by James, Sari from 25 February 2022 to 30 July 2022 - This resolution requires surveys, subdivision, drafting of contracts, expressions of interest, and multiple land sales process.</p> <p>24 Feb 2022 2:45pm James, Sari</p> <p>Council survey team to meet with surveyor to survey the site, aiming for next week.</p>

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						<p><b>09 Mar 2022 8:55am James, Sari</b></p> <p>Survey team of Council is meeting the Surveyor on Monday the 14th, Council's Survey team will be competing the drainage and the Surveyor will be completing the subdivision after the meeting.</p> <p><b>15 Mar 2022 4:22pm James, Sari</b></p> <p>Survey team met with the Surveyor on Monday the 14th of March, Council is now waiting upon the response from the visit.</p> <p><b>30 Mar 2022 11:07am James, Sari</b></p> <p>Surveyor has pegged the area and needs to come back for further surveying when he weather has cleared.</p> <p><b>07 Apr 2022 3:55pm Appleby, Keith - Reallocation</b></p> <p>Action reassigned to Reid, Adam by Appleby, Keith - New staff member in role.</p> <p><b>27 Apr 2022 8:44am Reid, Adam</b></p> <p>Advancement of project delayed due to Council's Senior Design Officer currently on leave and Property Administration Officer is unable to contact the Surveyor tasked to this action.</p> <p><b>28 Apr 2022 10:25am Reid, Adam</b></p> <p>Property Officer contacted Surveyor. Surveyor has not finished survey work due to personal illness. Surveyor to report back within two weeks.</p>
27/05/2021	7.11	Information update - Proposed Partnership with the Youth Insearch Organisation	<p>Moved Cr A Parsons    Seconded Cr G Frendon</p> <p><b>15.05/21 RESOLUTION</b></p> <p>THAT:</p> <p>1. Council supports a partnership with Youth Insearch which jointly seeks grant funding and/or philanthropy investments sufficient to fund a Youth Insearch Community Based Worker within the Local Government Area for a minimum of three (3) days per week over two (2) consecutive years.</p>	31/05/2022	Williams, Anthony	<p><b>07 Jun 2021 9:33am Williams, Anthony</b></p> <p>This report will now become the current document related to the Partnership with Youth Insearch. The MCS will liaise with the CEO Youth Insearch to seek funding as identified within this report. The MCS will provide a further report to the October Meeting of Council.</p> <p><b>07 Jun 2021 9:38am Williams, Anthony - Target Date Revision</b></p> <p>Target date changed by Williams, Anthony from 10 June 2021 to 30 September 2021</p>

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			<p>2. Following additional research, the Manager of Community Services submits a further report to Council for its consideration. The report will contain details of progress related to financial, strategic, and other implications for Council.</p> <p>A division was called for, voting on which was as follows:</p> <table><tr><td>For</td><td>Against</td></tr><tr><td>Cr C Sparks</td><td>Nil</td></tr><tr><td>Cr G Frendon</td><td></td></tr><tr><td>Cr A Parsons</td><td></td></tr><tr><td>Cr C Price</td><td></td></tr><tr><td>Cr S Toms</td><td></td></tr></table> <p>The division was declared carried by 5 votes to 0.</p> <p>CARRIED</p>	For	Against	Cr C Sparks	Nil	Cr G Frendon		Cr A Parsons		Cr C Price		Cr S Toms				<p>08 Jul 2021 2:28pm Watt, Anna - Target Date Revision</p> <p>Target date changed by Watt, Anna from 30 September 2021 to 29 October 2021 - This report will now become the current document related to the Partnership with Youth Insearch. Council's MCS will liaise with the CEO of Youth Insearch to seek funding as identified within this report. The MCS will provide a further report to Council's Ordinary Meeting in October.</p> <p>26 Jul 2021 12:28pm Williams, Anthony</p> <p>The MCS has arranged a meeting for Thursday 29 July between Councils Youth staff, Youth Insearch Regional Coordinator and Youth Insearch CEO to discuss progress.</p> <p>11 Aug 2021 7:41am Williams, Anthony</p> <p>Youth Insearch have submitted an application to the Safer Communities Program. The Mayor provided a letter of support for this application. It is proposed to submit an application to the Black Summer Bushfires Recovery Grant program which closes on 2 September. The application will provide for a full time Youth Insearch Community Based Worker position at Glen Innes for two years.</p> <p>24 Aug 2021 7:38am Williams, Anthony</p> <p>The MCS is collaborating with Youth Insearch to submit an application for the 'Four You Alliance' Program to the Black Summer Bushfire Recovery Fund. The Mayor has once again provided a Letter of Support and the MCS is currently seeking support letters from the Emmaville Central, and Glen Innes High Schools. If successful, this project will benefit both the Glen Innes Severn and Inverell LGA's. At Risk young people will receive ongoing professional support from Youth Insearch, Project Rockit, the batr program and the Reach Foundation. Applications close at 5pm 2 September 2021.</p> <p>06 Sep 2021 10:20am Williams, Anthony</p> <p>The Black Summer Bushfires Grants due date has been pushed out until 6 October. The MCS has supplied Letters of Support for the joint application from the Mayor, Glen Innes High School and Emmaville Central School. The additional time will assist Youth Insearch Grant writers to polish the application.</p>
For	Against																	
Cr C Sparks	Nil																	
Cr G Frendon																		
Cr A Parsons																		
Cr C Price																		
Cr S Toms																		

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						<p><b>16 Sep 2021 4:50pm Williams, Anthony</b></p> <p>No additional updates of note at this time. Awaiting advice regarding the Regional Partnerships Grant and the closing date for the Black Summer Bushfires Grant.</p> <p><b>30 Sep 2021 8:16am Williams, Anthony</b></p> <p>No additional update available at this time. The MCS remains in regular contact with Youth Insearch with Grant applications submitted. We are also jointly seeking other grant opportunities as they arise.</p> <p><b>12 Oct 2021 5:42pm Williams, Anthony</b></p> <p>No additional update available at this time. The MCS remains in regular contact with Youth Insearch with Grant applications submitted. We are jointly seeking other grant opportunities as they arise.</p> <p><b>21 Oct 2021 7:41am Williams, Anthony</b></p> <p>The action will remain ongoing until the Partnership has been successful in attracting the Grant Funding sought to achieve the outcome. The Manager of Community Services will provide an updated report to Council not later than the May 2022 Ordinary Council Meeting which will be 12 months since Council resolved to participate in the Partnership.</p> <p><b>21 Oct 2021 7:43am Williams, Anthony - Target Date Revision</b></p> <p>Target date changed by Williams, Anthony from 29 October 2021 to 31 May 2022 - The action is ongoing pending attainment of funding. A further report will be provided to Council not later than the May 2022 Ordinary meeting of Council.</p> <p><b>30 Oct 2021 8:53am Williams, Anthony</b></p> <p>Black Summer Bushfires Grant Application lodged. Continual investigation and application for other Grant opportunities is explored by the partnership.</p> <p><b>01 Dec 2021 3:47pm Williams, Anthony</b></p> <p>Ongoing commitment wit Youth Insearch. MCS to contact Youth Insearch for an update on progress.</p>

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						<b>13 Jan 2022 5:31pm Williams, Anthony</b> No additional information available at time of update. Grant applications are still in the process.
						<b>02 Feb 2022 11:59am Williams, Anthony</b> MCS has had communication with the CEO of Youth Insearch and arranging a meeting to discuss the way forwards with our project whilst we await the outcome of current Grant applications.
						<b>24 Feb 2022 10:22am Williams, Anthony</b> There has not yet been a determination on existing grant applications. We continue to seek additional opportunities for funding.
						<b>22 Mar 2022 12:42pm Williams, Anthony</b> The Black Summer Bushfire Grant application was unsuccessful. MCS to discuss actions moving forwards with Youth Insearch and provide an update.
						<b>29 Mar 2022 9:01am Williams, Anthony</b> Meeting between MCS and Youth Insearch scheduled for 7 April 2022.
						<b>07 Apr 2022 8:43am Williams, Anthony</b> Meeting between MCS and Youth Insearch delayed at their request until Monday 11 April 2022.
						<b>26 Apr 2022 10:06am Williams, Anthony</b> Meeting was held with Youth Insearch Regional Coordinator (YIRC) however there were no substantive information arising from the discussions related to the Partnership with Council. The Youth Insearch CEO has a pending update for his staff the (YIRC) will keep the MCS informed. introductions were made between the YIRC and Council's YW and a commitment was made from the YIRC to have an increased presence with Council's Youth Team.

^MEETING DATE	ITEM NO.	SUBJECT	MOTION	TARGET DATE	RESPONSIBLE OFFICER	COMMENTS
28/10/2021	7.12	Proposal to make the Town Hall Cashless	Moved Cr A Parsons      Seconded Cr G Frendon  16.10/21 RESOLUTION  That the Town Hall Office becomes a cashless venue from Friday, 1 July 2022.  A division was called for, voting on which was as follows:  For                                  Against  Cr C Sparks                      Cr A Parsons Cr D Newman Cr G Frendon  The division was declared carried by 3 votes to 1.  CARRIED	01/07/2022	Newsome, Ann	08 Nov 2021 4:15pm Watson, Amy - Target Date Revision  Target date changed by Watson, Amy from 11 November 2021 to 01 March 2022 - Date has been moved out due to the cashless not being implemented until 1 July 2022. Date picked in March is a reminder to put notices in with Rates and create signage for front counter. The cashless announcement will be advertised in "Our council" for month of November.  20 Jan 2022 10:51am Mephram, Danielle - Reallocation  Action reassigned to Newsome, Ann by Mephram, Danielle - FA will be on maternity leave during the time this action is required to be completed.  15 Feb 2022 10:22am Newsome, Ann  Have commenced creating flyers to go with any bulk mailouts from 20/2/2022. Have contacted MCO re social media and website communication.  15 Feb 2022 10:29am Newsome, Ann - Target Date Revision  Target date changed by Newsome, Ann from 01 March 2022 to 01 June 2022 - have commenced creating flyer and contacted MCO about social media communication. The date has been revised as a count down to 30 June 2022 change over.  21 Apr 2022 9:51am Newsome, Ann  Flyers have been completed and sent to the printers for inclusion with rates notices. Copies of the flyer have been created for display at the front counter. Customers paying in cash are being advised of the change.  05 May 2022 10:34am Newsome, Ann - Target Date Revision  Target date changed by Newsome, Ann from 01 June 2022 to 01 July 2022  05 May 2022 10:36am Newsome, Ann  Target changed to implementation date  05 May 2022 10:40am Newsome, Ann - Target Date Revision  Target date changed by Newsome, Ann from 01 July 2022 to 01 July 2022 - change to post implementation date

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						<p>17 May 2022 4:05pm Newsome, Ann</p> <p>Public awareness campaign has commenced., Social media posts of the change have been done., Signage in at the front counter., The change to cashless is being brought to the attention of people paying in cash.</p>										
28/10/2021	7.13	Request to Delay Trial of Extension of Out of School Hours (OOSH) Services	<p>Moved Cr A Parsons      Seconded Cr D Newman</p> <p><b>17.10/21 RESOLUTION</b></p> <p>THAT:</p> <ol style="list-style-type: none"> <li>Council endorses the delay of the Before School Care Program trial, until the 2022 school year when additional information regarding a grant application to extend the trial period will be available.</li> <li>Pending the result of the grant application, Council endorses the trial period to be extended beyond the original three (3) weeks, to 12 months.</li> <li>Prior to the end of the Before School Care Program trial period, the Manager of Community Services submits a further report to Council for its consideration of continuing a Before School Care Program into the future.</li> </ol> <p>A division was called for, voting on which was as follows:</p> <table border="0"> <tr> <td>For</td> <td>Against</td> </tr> <tr> <td>Cr C Sparks</td> <td>Nil</td> </tr> <tr> <td>Cr D Newman</td> <td></td> </tr> <tr> <td>Cr G Frendon</td> <td></td> </tr> <tr> <td>Cr A Parsons</td> <td></td> </tr> </table> <p>The division was declared carried by 4 votes to 0.</p> <p><b>CARRIED</b></p>	For	Against	Cr C Sparks	Nil	Cr D Newman		Cr G Frendon		Cr A Parsons		30/06/2022	Williams, Anthony	<p><b>30 Oct 2021 8:53am Williams, Anthony - Target Date Revision</b></p> <p>Target date changed by Williams, Anthony from 11 November 2021 to 30 June 2022 - Council has endorsed a second report to the 28 October meeting of Council that the Before School Program be delayed until the 2022 School Year when additional information regarding a Grant Application will be available. Resolution - 17.10/21 An additional report will be presented to Council prior to June 30 2022.</p> <p><b>30 Oct 2021 9:01am Williams, Anthony</b></p> <p>Council passed the resolution at the 28 October Meeting. MCS to commence planning for Before School Program 2022 with staff.</p> <p><b>01 Dec 2021 3:42pm Williams, Anthony</b></p> <p>CCYFS has commenced planning with staff. MCS has contacted the Bus Company regarding transport options. Ongoing.</p> <p><b>13 Jan 2022 5:34pm Williams, Anthony</b></p> <p>Grant application was not successful. Preparation for the trial is progressing well and it will commence Week 1 of the new school year.</p> <p><b>18 Jan 2022 12:47pm Williams, Anthony</b></p> <p>Planning for the trial of Before School Care is well underway and will proceed in accordance with the resolution of Council and without Grant funding. Advertising, promotion, rostering of staff and other preparations are currently being attended.</p> <p><b>02 Feb 2022 11:58am Williams, Anthony</b></p> <p>The trial of before school care commenced Tuesday 1 February. Additional advertising at schools is also being addressed.</p>
For	Against															
Cr C Sparks	Nil															
Cr D Newman																
Cr G Frendon																
Cr A Parsons																



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						<p><b>24 Feb 2022 10:19am Williams, Anthony</b></p> <p>The trial of the BSC program will finish on Friday 25 February. A report will be written to Council outlining details of the trial which has failed to prove financial viability.</p> <p><b>22 Mar 2022 12:43pm Williams, Anthony</b></p> <p>The trial was terminated due to insufficient numbers. A report has been prepared for the April Ordinary Meeting of Council.</p> <p><b>29 Mar 2022 8:58am Williams, Anthony</b></p> <p>Report has been pushed out to the April Meeting of Council pending further consultation regarding a renewed trial of BSC.</p> <p><b>07 Apr 2022 8:43am Williams, Anthony - Target Date Revision</b></p> <p>Target date changed by Williams, Anthony from 30 June 2022 to 10 June 2022 - An additional report will be prepared for the May Council Meeting. The target should then be able to have been determined by 10 June 2022</p> <p><b>26 Apr 2022 10:11am Williams, Anthony</b></p> <p>As stated 7 April 2022. Proposed to report to May Council Meeting.</p> <p><b>12 May 2022 10:51am Mepham, Danielle - Target Date Revision</b></p> <p>Target date changed by Mepham, Danielle from 10 June 2022 to 30 June 2022 - The MCS is on unplanned leave and therefore a report was not prepared for the May Council Meeting. The target date has been pushed out to reflect the aim to have a report submitted to the June Council Meeting.</p>
28/10/2021	7.28	West Furracabad Road Minor Closure	<p>Moved Cr A Parsons    Seconded Cr G Frendon</p> <p><b>32.10/21 RESOLUTION</b></p> <p>That Council proceeds to close part road corridor Lot 4 DP 1193185 (1,921 m<sup>2</sup>) and transfers the ownership to Ewan Winter for the sale price of \$1.00.</p>	30/06/2022	Reid, Adam	<p><b>10 Nov 2021 8:59am James, Sari</b></p> <p>Have started notifying authorities of the road closure with supporting evidence.</p> <p><b>17 Nov 2021 9:17am James, Sari - Target Date Revision</b></p> <p>Target date changed by James, Sari from 11 November 2021 to 30 December 2021</p>



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			A division was called for, voting on which was as follows:			17 Nov 2021 9:17am James, Sari - Target Date Revision
			For		Against	Target date changed by James, Sari from 30 December 2021 to 31 March 2022
			Cr C Sparks		Nil	17 Nov 2021 9:18am James, Sari
			Cr D Newman			Property Officer is still notifying authorities and getting it to be advertised in the coming week.
			Cr G Frendon			25 Nov 2021 11:36am James, Sari
			Cr A Parsons			The Property Officer has notified all authorities and is still awaiting on replies. It has also been advertised online on Council's website, Facebook and was in the newspaper last week.
			The division was declared carried by 4 votes to 0.			08 Dec 2021 9:07am James, Sari
			<b>CARRIED</b>			It has been advertised online on Council's website, Facebook, the post offices in Glencoe, Deepwater and Emmaville and was in the newspaper last week.
						05 Jan 2022 9:01am James, Sari
						The advertising period has finished for the road closure, there was no formal complaints to the proposed road closure.
						19 Jan 2022 9:18am James, Sari
						The advertising period has finished for the road closure, there has been no formal complaints to the proposed road closure, I have sent out more emails to follow up certain responses from authorities.
						14 Feb 2022 1:09pm James, Sari
						The deposited plan has been sent to Council's external surveyor for review, before sending for signature to Crown lands.
						09 Mar 2022 8:57am James, Sari
						Awaiting on Crown Lands answer regarding the deposited Plan. The Property Officer has followed up yesterday with a phone call and an email, hoping to hear back today.

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						<p>15 Mar 2022 4:22pm James, Sari</p> <p>The Deposited Plan has been accepted as a registered Deposited Plan. The next step is now for the Property officer to Submit a Gazettal for the Lot.</p> <p>17 Mar 2022 11:33am James, Sari - Target Date Revision</p> <p>Target date changed by James, Sari from 31 March 2022 to 30 April 2022</p> <p>07 Apr 2022 3:56pm Appleby, Keith - Reallocation</p> <p>Action reassigned to Reid, Adam by Appleby, Keith - New staff member in role.</p> <p>21 Apr 2022 9:07am Reid, Adam</p> <p>Property Administration Officer met with Crown Land Management in Armidale on 20/04/2022. Discussed procedures to gazette land. Awaiting further consultation in the next two weeks to identify a solution.</p> <p>21 Apr 2022 9:10am Reid, Adam - Target Date Revision</p> <p>Target date changed by Reid, Adam from 30 April 2022 to 30 May 2022 - Property Administration Officer met with Crown Land Management in Armidale on 20/04/2022. Discussed procedures to gazette land. Awaiting further consultation in the next two weeks to identify a solution.</p> <p>18 May 2022 12:39pm Reid, Adam</p> <p>Property Administration Officer contacted the Office of Local Government to discuss the procedure for the Gazettal of public road closures. The appropriate position to speak with is not available until 30/05/2022. Property Administration Officer is unable to continue procedure until access is granted to Gazette on the NSW legislation site. APJ Law has been notified of the delay.</p> <p>18 May 2022 12:44pm Reid, Adam - Target Date Revision</p> <p>Target date changed by Reid, Adam from 30 May 2022 to 30 June 2022 - Property Administration Officer is unable to continue procedure until access is granted to Gazette on the NSW legislation site. APJ Law has been notified of the delay.</p>

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24/02/2022	7.23	Planning Proposal Post Exhibition Review of the Glen Innes Severn Local Environmental Plan 2012	Moved Cr T Alt Seconded Cr L Gresham  <b>25.02/22 RESOLUTION</b>  THAT Council:  1. Adopts the Planning Proposal of Glen Innes Severn Council 5 <sup>th</sup> General Review of Glen Innes Severn Local Environmental Plan 2012 PP-2021-5562 Version 3 Post Exhibition Version (December 2021), attached as Annexure A to this report.  2. Pursuant to Section 3.36(2) of the Environmental Planning and Assessment Act 1979, resolves to make the Local Environment Plan as detailed in the Planning Proposal.  3. Requests NSW Parliamentary Counsel's Office to undertake the legal drafting of the Local Environment Plan.  4. Notifies any persons or Government agencies who made submissions on the Planning Proposal of Council's resolution.  A division was called for, voting on which was as follows:  For Against  Cr T Alt Nil Cr T Arandale Cr R Banham Cr L Gresham Cr J Parry Cr A Parsons Cr C Sparks  The division was declared carried by 7 votes to 0.  <b>CARRIED</b>	30/06/2022	Taminiau, Kathleen	<b>17 Mar 2022 11:00am Taminiau, Kathleen - Target Date Revision</b>  Target date changed by Taminiau, Kathleen from 10 March 2022 to 30 April 2022  <b>17 Mar 2022 11:02am Taminiau, Kathleen</b>  Requested Department of Planning & Environment's Secretary Agreement to proceed with Planning Proposal - 14 March 2022., Awaiting response from Secretary to proceed to request NSW Parliamentary Counsel's Office to undertake the legal drafting of the Local Environment Plan., Persons and Government Agencies who made submissions have been notified of Council resolution., Proposed completion date is 30 April 2022  <b>05 Apr 2022 4:46pm Duke, Kane</b>  Still awaiting response from Secretary to proceed to request NSW Parliamentary Counsel's Office to undertake the legal drafting of the Local Environment Plan., Persons and Government Agencies who made submissions have been notified of Council resolution., Proposed completion date is 30 April 2022.  <b>29 Apr 2022 1:37pm Taminiau, Kathleen</b>  Response from Secretary to proceed to NSW Parliamentary Counsel's Office to undertake the legal drafting of the Local Environment Plan received 29/03/2022, NSW DPIE GIS Mapping team working on maps for riparian land clause, Proposed completion date is 30 June 2022.  <b>11 May 2022 2:30pm Taminiau, Kathleen - Target Date Revision</b>  Target date changed by Taminiau, Kathleen from 30 April 2022 to 30 June 2022

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24/02/2022	7.27	Transfer of ownership of the Torrington Waste Transfer Station	Moved Cr T Alt	Seconded Cr A Parsons	30/05/2022	MacLachlan, Cameron	<p><b>01 Mar 2022 9:51am MacLachlan, Cameron - Target Date Revision</b></p> <p>Target date changed by MacLachlan, Cameron from 10 March 2022 to 01 April 2022 - I am estimating 4 weeks for Tenterfield Council to provide a contract of sale.</p> <p><b>01 Mar 2022 9:51am MacLachlan, Cameron</b></p> <p>Tenterfield Council contacted and asked to provide a contract of sale. The next step is to process the contract once GISC receives it.</p> <p><b>28 Mar 2022 10:07am MacLachlan, Cameron - Target Date Revision</b></p> <p>Target date changed by MacLachlan, Cameron from 01 April 2022 to 01 May 2022 - 28 Mar 22: The contract of sale is with Tenterfield Council's legal advisor. I estimate at least 1 month required to complete the process.</p> <p><b>28 Mar 2022 10:07am MacLachlan, Cameron</b></p> <p>The Technical Services coordinator checked with Tenterfield Council on the progress of the contract of sale. The contract is being reviewed by Tenterfield Council's legal team.</p> <p><b>20 Apr 2022 12:39pm MacLachlan, Cameron - Target Date Revision</b></p> <p>Target date changed by MacLachlan, Cameron from 01 May 2022 to 30 May 2022 - Tenterfield Council has not received the contract from their legal consultant.</p> <p><b>05 May 2022 1:49pm MacLachlan, Cameron</b></p> <p>Technical Service Coordinator checked with Tenterfield Council. The transfer documentation is still with their solicitors. Tenterfield Council foresees no issues.</p>
24/02/2022	7.28	Proposed Sale of 23 Bourke Street Deepwater	Moved Cr A Parsons	Seconded Cr J Parry	30/06/2022	Reid, Adam	<p><b>09 Mar 2022 9:01am James, Sari</b></p> <p>Property Officer is Gathering more information before commencing the Expression of Interest.</p> <p><b>15 Mar 2022 8:37am James, Sari</b></p> <p>23 Bourke Street is to be surveyed this week by a contracted surveyor.</p>

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			<p>A division was called for, voting on which was as follows:</p> <p>For                      Against</p> <p>Cr T Alt                      Nil</p> <p>Cr T Arandale</p> <p>Cr R Banham</p> <p>Cr L Gresham</p> <p>Cr J Parry</p> <p>Cr A Parsons</p> <p>Cr C Sparks</p> <p>The division was declared carried by 7 votes to 0.</p> <p><b>CARRIED</b></p>			<p><b>17 Mar 2022 11:34am James, Sari - Target Date Revision</b></p> <p>Target date changed by James, Sari from 10 March 2022 to 30 April 2022</p> <p><b>30 Mar 2022 11:09am James, Sari</b></p> <p>Surveyor to survey the area when the weather has cleared.</p> <p><b>07 Apr 2022 3:57pm Appleby, Keith - Reallocation</b></p> <p>Action reassigned to Reid, Adam by Appleby, Keith - New staff member in role</p> <p><b>27 Apr 2022 8:41am Reid, Adam</b></p> <p>Advancement of project delayed due to Council's Senior Design Officer currently on leave and Property Administration Officer is unable to contact the Surveyor tasked to this action.</p> <p><b>27 Apr 2022 8:43am Reid, Adam - Target Date Revision</b></p> <p>Target date changed by Reid, Adam from 30 April 2022 to 30 June 2022 - Advancement of project delayed due to Council's Senior Design Officer currently on leave and Property Administration Officer is unable to contact the Surveyor tasked to this action.</p> <p><b>28 Apr 2022 10:26am Reid, Adam</b></p> <p>Property Officer contacted Surveyor. Surveyor unable to complete survey of property, has advised he is now unable to perform task due to personal illness. Property Officer to contact new Surveyor</p>
24/03/2022	7.14	Youth Centre Report	<p>Moved Cr T Arandale      Seconded Cr T Alt</p> <p><b>17.03/22 RESOLUTION</b></p> <p>That Council defers the decision to dedicate the building at 152 Wentworth Street, Glen Innes for use as a Youth Centre and that more information including the cost of the project and alternative locations be identified and presented back to a future Ordinary Council Meeting.</p>	11/06/2022	Williams, Anthony	<p><b>29 Mar 2022 9:10am Williams, Anthony</b></p> <p>MCS to discuss with DCCS - alternate venues were extensively researched and costed 2019 and the information is available within the February 2019 Council Meeting Minutes.</p> <p><b>07 Apr 2022 8:41am Williams, Anthony - Target Date Revision</b></p> <p>Target date changed by Williams, Anthony from 07 April 2022 to 10 June 2022 - An additional report will be prepared for the May Council Meeting. The target should then be able to have been determined by 11 June 2022</p>

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			A division was called for, voting on which was as follows:  For  Cr T Alt Cr T Arandale Cr R Banham Cr L Gresham Cr J Parry  The division was declared carried by 5 votes to 2.  CARRIED			26 Apr 2022 10:14am Williams, Anthony  Target date changed by Williams, Anthony from 07 April 2022 to 11 July 2022 - An additional report will be prepared for the May Council Meeting. The target should then be able to have been determined by 11 July 2022  26 Apr 2022 10:15am Williams, Anthony - Target Date Revision  Target date changed by Williams, Anthony from 10 June 2022 to 11 June 2022 - Additional research time required.	
28/04/2022	7.2	Glen Innes Powerhouse Museum Project	Moved Cr T Arandale  3.04/22 RESOLUTION  THAT Council:  1. Reviews the updated Powerhouse Museum Business Case for the Glen Innes Powerhouse Museum project;  2. Determines that it wants to submit an Expression of Interest for 148 Church Street, Glen Innes by 5pm on Thursday, 12 May 2022;  3. Requests the Member for Northern Tablelands, the Hon. Adam Marshall MP to provide a letter of support to accompany the Expression of Interest.  4. Requests the Member for Northern Tablelands, the Hon. Adam Marshall MP to make a formal representation on behalf of Council to the Hon. Matthew John Kean, MP for intervention and support of the Powerhouse Museum Expression of Interest;	Seconded Cr A Parsons	26/05/2022	Davis, Margot	11 May 2022 2:21pm Davis, Margot  1. Council reviewed the updated Powerhouse Museum Business Case for the Glen Innes Powerhouse Museum project;  11 May 2022 2:22pm Davis, Margot  2. Council resolved to submit an Expression of Interest for 148 Church Street, Glen Innes by 5pm on Thursday, 12 May 2022;  11 May 2022 2:22pm Davis, Margot  3. MED requested the Member for Northern Tablelands, the Hon. Adam Marshall MP to provide a letter of support to accompany the Expression of Interest., Letter of support provided 11 May 2022 and supplied to the GM alongside confirmation from the GM how the EOI should be submitted.  11 May 2022 2:30pm Davis, Margot  3 and 4 - MED advised MCO on Friday, 29 April 2022 1:29 PM and receipt confirmed by MCO on Friday, 29 April 2022 1:46 PM. MED followed up on Mon 02/05/2022 1:51 PM requesting they be sent in the same week if possible.  11 May 2022 2:35pm Davis, Margot  5 - GM will need to provide an update on the Mayoral action.

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<b>Committee:</b>	Council	<b>Date To:</b>	
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^MEETING DATE	ITEM NO.	SUBJECT	MOTION	TARGET DATE	RESPONSIBLE OFFICER	COMMENTS
			<div><div>5.</div><div>Requests the Member for Northern Tablelands, the Hon. Adam Marshall MP to make a formal representation on behalf of Council to the CEO of EE, Mr John Cleland for intervention and support of Council's Powerhouse Museum Expression of Interest;</div></div> <div><div>6.</div><div>Requests the Mayor to advocate to the Member for Northern Tablelands, the Hon. Adam Marshall MP regarding the Expression of interest, following submission, in full support of the Powerhouse Museum Business Case.</div></div> <div>A division was called for, voting on which was as follows:</div> <div><div>For</div><div>Against</div></div> <div><div>Cr T Alt</div><div>Nil</div></div> <div>Cr T Arandale</div> <div>Cr R Banham</div> <div>Cr L Gresham</div> <div>Cr J Parry</div> <div>Cr A Parsons</div> <div>Cr C Sparks</div> <div>The division was declared carried by 7 votes to 0.</div> <div>CARRIED</div>			<div>12 May 2022 1:40pm Davis, Margot - Target Date Revision</div> <div>Target date changed by Davis, Margot from 12 May 2022 to 26 May 2022 - Per request from Danielle.</div> <div>12 May 2022 1:40pm Davis, Margot</div> <div>EOI submitted by MED Thu 12/05/2022 1:36 PM</div>
28/04/2022	7.3	Glen Innes Highlands Housing Assessment and Draft Glen Innes Highlands Housing Strategy 2022-2041	<div>Moved Cr L Gresham    Seconded Cr T Arandale</div> <div>4.04/22 RESOLUTION</div> <div>That Council does not approve for the Draft Glen Innes Highlands Housing Assessment and the Draft Glen Innes Highlands Housing Strategy 2022-2041 to go on public exhibition in order to make amendments or request further analysis and/or considerations.</div>	30/06/2022	Davis, Margot	<div>11 May 2022 2:38pm Davis, Margot - Target Date Revision</div> <div>Target date changed by Davis, Margot from 12 May 2022 to 30 June 2022 - The Councillor workshop is scheduled for 11 May 2022 at 6pm - 8pm.</div>



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*MEETING DATE	ITEM NO.	SUBJECT	MOTION	TARGET DATE	RESPONSIBLE OFFICER	COMMENTS
			<p>A division was called for, voting on which was as follows:</p> <p>For Against</p> <p>Cr T Alt Nil</p> <p>Cr T Arandale</p> <p>Cr R Banham</p> <p>Cr L Gresham</p> <p>Cr J Parry</p> <p>Cr A Parsons</p> <p>Cr C Sparks</p> <p>The division was declared carried by 7 votes to 0.</p> <p><b>CARRIED</b></p>			
28/04/2022	7.6	Repeal of Mayoral Luncheon Policy	<p>Moved Cr A Parsons Seconded Cr C Sparks</p> <p><b>7.04/22 RESOLUTION</b></p> <p>That Council reviews and makes changes to the Mayoral Luncheon Policy.</p> <p>A division was called for, voting on which was as follows:</p> <p>For Against</p> <p>Cr T Alt Nil</p> <p>Cr T Arandale</p> <p>Cr R Banham</p> <p>Cr L Gresham</p> <p>Cr J Parry</p> <p>Cr A Parsons</p> <p>Cr C Sparks</p> <p>The division was declared carried by 7 votes to 0.</p> <p><b>CARRIED</b></p>	30/06/2022	Duffell, Debbie	<p><b>11 May 2022 2:13pm Bennett, Craig - Target Date Revision</b></p> <p>Target date changed by Bennett, Craig from 12 May 2022 to 30 June 2022 - Executive Assistant is currently on leave.</p>



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28/04/2022	7.10	Endorsement of the Community Strategic Plan 2022-2032 for Public Exhibition	<p>Moved Cr L Gresham    Seconded Cr J Parry</p> <p><b>14.04/22 RESOLUTION</b></p> <p>THAT Council:</p> <p>1. Approves for the revised Draft Community Strategic Plan 2022-2032 to be placed on public exhibition for 28 days from Thursday, 5 May 2022 until Wednesday, 1 June 2022.</p> <p>2. Displays the revised Draft Community Strategic Plan 2022-2032 on Council's website, and that it be made available for viewing at the following locations:</p> <p style="margin-left: 40px;"><input checked="" type="checkbox"/> Council's Town Hall Office; <input checked="" type="checkbox"/> Council's Church Street Office; and <input checked="" type="checkbox"/> The Village Post Offices at Deepwater, Emmaville and Glencoe.</p> <p>3. Requests the Manager of Governance, Risk and Corporate Planning to prepare a further report to Council after the exhibition period in the event of Council receiving any significant submissions regarding the Draft Community Strategic Plan 2022-2032; otherwise, that the Draft Community Strategic Plan 2022-2032 be adopted by Council.</p> <p>A division was called for, voting on which was as follows:</p> <table><tr><td>For</td><td>Against</td></tr><tr><td>Cr T Alt</td><td>Nil</td></tr><tr><td>Cr T Arandale</td><td></td></tr><tr><td>Cr R Banham</td><td></td></tr><tr><td>Cr L Gresham</td><td></td></tr><tr><td>Cr J Parry</td><td></td></tr><tr><td>Cr A Parsons</td><td></td></tr><tr><td>Cr C Sparks</td><td></td></tr></table> <p>The division was declared carried by 7 votes to 0.</p> <p><b>CARRIED</b></p>	For	Against	Cr T Alt	Nil	Cr T Arandale		Cr R Banham		Cr L Gresham		Cr J Parry		Cr A Parsons		Cr C Sparks		10/06/2022	McIntyre, Dennis	<p><b>03 May 2022 3:42pm McIntyre, Dennis - Target Date Revision</b></p> <p>Target date changed by McIntyre, Dennis from 12 May 2022 to 10 June 2022 - This document is now on Public Exhibition for 28 days, which will end 1 June 2022 and depending on the submissions received, if any, a further report will be required or the Plan will be adopted.</p>
For	Against																					
Cr T Alt	Nil																					
Cr T Arandale																						
Cr R Banham																						
Cr L Gresham																						
Cr J Parry																						
Cr A Parsons																						
Cr C Sparks																						

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^MEETING DATE	ITEM NO.	SUBJECT	MOTION	TARGET DATE	RESPONSIBLE OFFICER	COMMENTS
28/04/2022	7.11	Endorsement of the Delivery Program 2022-2025 for Public Exhibition	Moved Cr L Gresham    Seconded Cr C Sparks  <b>15.04/22 RESOLUTION</b>  THAT Council:  1.       Approves for the Draft Delivery Program 2022-2025 to be placed on public exhibition for 28 days from Thursday, 5 May 2022 until Wednesday, 1 June 2022.  2.       Displays the Draft Delivery Program 2022-2025 on Council's website, and that it be made available for viewing at the following locations: <div><input checked="" type="checkbox"/> Council's Town Hall Office; <input checked="" type="checkbox"/> Council's Church Street Office; and <input checked="" type="checkbox"/> The Village Post Offices at Deepwater, Emmaville and Glencoe.</div> 3.       Requests the Manager of Governance, Risk and Corporate Planning to prepare a further report to Council after the exhibition period in the event of Council receiving any significant submissions regarding the Draft Delivery Program 2022-2025; otherwise, that the Draft Delivery Program 2022-2025 be adopted by Council.  A division was called for, voting on which was as follows:  For			

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<b>Committee:</b>	Council	<b>Date To:</b>	
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^MEETING DATE	ITEM NO.	SUBJECT	MOTION	TARGET DATE	RESPONSIBLE OFFICER	COMMENTS
28/04/2022	7.12	Endorsement of the Workforce Management Strategy 2022-2025 for Public Exhibition	<div>Moved Cr A Parsons    Seconded Cr J Parry</div> <div>16.04/22 RESOLUTION</div> <div>THAT Council:</div> <div><div>1.</div><div>Approves for the Draft Workforce Management Strategy 2022-2025 to be placed on public exhibition for 28 days from Thursday, 5 May 2022 until Wednesday, 1 June 2022.</div></div> <div><div>2.</div><div>Displays the Draft Workforce Management Strategy 2022-2025 on Council's website, and that it be made available for viewing at the following locations:</div><div><div><div><input checked="" type="checkbox"/></div>Council's Town Hall Office;</div><div><div><input checked="" type="checkbox"/></div>Council's Church Street Office;</div><div>and</div><div><div><input checked="" type="checkbox"/></div>The Village Post Offices at Deepwater, Emmaville and Glencoe.</div></div></div> <div><div>3.</div><div>Requests the Manager of Administration and Human Resources to prepare a further report to Council after the exhibition period in the event of Council receiving any significant submissions regarding the Draft Workforce Management Strategy 2022-2025; otherwise, that the Draft Workforce Management Strategy 2022-2025 be adopted by Council.</div></div> <div>A division was called for, voting on which was as follows:</div> <div><div>For</div><div>Against</div><div>Cr T Alt</div><div>Cr C Sparks</div><div>Cr T Arandale</div><div>Cr R Banham</div><div>Cr L Gresham</div><div>Cr J Parry</div><div>Cr A Parsons</div></div> <div>The division was declared carried by 6 votes to 1.</div> <div>CARRIED</div>	03/06/2022	Sayers, Peter	<div>10 May 2022 12:16pm Sayers, Peter - Target Date Revision</div> <div>Target date changed by Sayers, Peter from 12 May 2022 to 03 June 2022 - Date pushed out to enable enough time for the public submission period to close and any comments to be received.</div>

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<b>Officer:</b>		
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MEETING DATE	ITEM NO.	SUBJECT	MOTION	TARGET DATE	RESPONSIBLE OFFICER	COMMENTS																
28/04/2022	7.13	Endorsement of the Cultural Plan 2022-2025 for Public Exhibition	<p>Moved Cr L Gresham      Seconded Cr J Parry</p> <p><b>17.04/22 RESOLUTION</b></p> <p>THAT Council:</p> <p>1.      Endorses for the Draft Cultural Plan 2022-2025 to be placed on public exhibition for 28 days from Thursday, 5 May 2022 until Wednesday, 1 June 2022.</p> <p>2.      Displays the Draft Cultural Plan 2022-2025 on Council's website, and that it be made available for viewing at the following locations:</p> <p>            ☑ Council's Town Hall Office;</p> <p>            ☑ Council's Church Street Office;</p> <p>            and</p> <p>            ☑ The Village Post Offices at Deepwater, Emmaville and Glencoe.</p> <p>3.      Requests the Director of Corporate and Community Services to prepare a further report to Council after the exhibition period in the event of Council receiving any significant submissions regarding the Cultural Plan 2022-2025; otherwise, that the Cultural Plan 2022-2025 be adopted by Council.</p> <p>A division was called for, voting on which was as follows:</p> <table><tr><td>For</td><td>Against</td></tr><tr><td>Cr T Alt</td><td>Nil</td></tr><tr><td>Cr T Arandale</td><td></td></tr><tr><td>Cr R Banham</td><td></td></tr><tr><td>Cr L Gresham</td><td></td></tr><tr><td>Cr J Parry</td><td></td></tr><tr><td>Cr A Parsons</td><td></td></tr><tr><td>Cr C Sparks</td><td></td></tr></table> <p>The division was declared carried by 7 votes to 0.</p> <p><b>CARRIED</b></p>	For	Against	Cr T Alt	Nil	Cr T Arandale		Cr R Banham		Cr L Gresham		Cr J Parry		Cr A Parsons		Cr C Sparks		10/06/2022	Watt, Anna	<p><b>05 May 2022 9:34am Watt, Anna</b></p> <p>Cultural Plan was placed on public exhibition today.</p> <p><b>06 May 2022 6:21pm Watt, Anna - Target Date Revision</b></p> <p>Target date changed by Watt, Anna from 12 May 2022 to 10 June 2022 - By this date I will know if substantial community feedback was received and if I have to write a June report to Council.</p>
For	Against																					
Cr T Alt	Nil																					
Cr T Arandale																						
Cr R Banham																						
Cr L Gresham																						
Cr J Parry																						
Cr A Parsons																						
Cr C Sparks																						

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<b>Committee:</b>	Council	<b>Date To:</b>	
<b>Officer:</b>		<b>Printed:</b>	Thursday, 19 May 2022 10:45:08 AM
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28/04/2022	7.14	Endorsement of the Disability Inclusion Action Plan (DIAP) 2022-2025 for Public Exhibition	<p>Moved Cr A Parsons    Seconded Cr C Sparks</p> <p><b>18.04/22 RESOLUTION</b></p> <p>THAT Council:</p> <p>1. Approves for the Draft Disability Inclusion Action Plan (DIAP) 2022-2025 to be placed on public exhibition for 28 days from Thursday, 5 May 2022 until Wednesday, 1 June 2022.</p> <p>2. Displays the Draft Disability Inclusion Action Plan (DIAP) 2022-2025 on Council’s website, and that it be made available for viewing at the following locations:</p> <p>☑ Council’s Town Hall Office; ☑ Council’s Church Street Office; and ☑ The Village Post Offices at Deepwater, Emmaville and Glencoe.</p> <p>3. Requests the Manager of Community Services to prepare a further report to Council after the exhibition period in the event of Council receiving any significant submissions regarding the Draft Disability Inclusion Action Plan (DIAP) 2022-2025; otherwise, that the Draft Disability Inclusion Action Plan (DIAP) 2022-2025 be adopted by Council.</p> <p>A division was called for, voting on which was as follows:</p> <table><tr><td>For</td><td>Against</td></tr><tr><td>Cr T Alt</td><td>Nil</td></tr><tr><td>Cr T Arandale</td><td></td></tr><tr><td>Cr R Banham</td><td></td></tr><tr><td>Cr L Gresham</td><td></td></tr><tr><td>Cr J Parry</td><td></td></tr><tr><td>Cr A Parsons</td><td></td></tr><tr><td>Cr C Sparks</td><td></td></tr></table> <p>The division was declared carried by 7 votes to 0.</p> <p><b>CARRIED</b></p>	For	Against	Cr T Alt	Nil	Cr T Arandale		Cr R Banham		Cr L Gresham		Cr J Parry		Cr A Parsons		Cr C Sparks		30/06/2022	Williams, Anthony	<p><b>12 May 2022 10:58am Mephram, Danielle - Target Date Revision</b></p> <p>Target date changed by Mephram, Danielle from 12 May 2022 to 30 June 2022 - Updating this action due to the MCS being on unplanned leave. Pushing the date out to 30 June 2022 to allow time to complete the required process. The Draft DIAP has been place on public exhibition from 5 May 2022 until 1 June 2022 with a report to go to Council on 23 June 2022 if any significant submissions are received otherwise the DIAP will be deemed endorsed by Council as a final version.</p>
For	Against																					
Cr T Alt	Nil																					
Cr T Arandale																						
Cr R Banham																						
Cr L Gresham																						
Cr J Parry																						
Cr A Parsons																						
Cr C Sparks																						

<p><b>Division:</b></p> <p><b>Committee:</b> Council</p> <p><b>Officer:</b></p>	<p><b>Date From:</b></p> <p><b>Date To:</b></p> <p><b>Printed: Thursday, 19 May 2022 10:45:08 AM</b></p>
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^MEETING DATE	ITEM NO.	SUBJECT	MOTION	TARGET DATE	RESPONSIBLE OFFICER	COMMENTS
28/04/2022	7.29	Review of Asset Management Strategy, Policy and Plans	Moved Cr L Gresham      Seconded Cr J Parry <b>33.04/22 RESOLUTION</b> THAT Council:  1. Approves for the Draft Asset Management Strategy, Asset Management Policy and Asset Management Plans to be placed on public exhibition for 28 days from Thursday, 5 May 2022 until Wednesday, 1 June 2022  2. Displays the Draft Asset Management Strategy, Asset Management Policy and Asset Management Plans on Council's website, and that they be made available for viewing at the following locations: <ul style="list-style-type: none"><li>• Council's Town Hall Office;</li><li>• Council's Church Street Office; and</li><li>• The Village Post Offices at Deepwater, Emmaville and Glencoe.</li></ul> 3. Requests the Manager of Asset Services to prepare a further report to Council after the exhibition period in the event of Council receiving any significant submissions regarding the Draft Asset Management Strategy, Asset Management Policy and Asset Management Plans; otherwise, that the Draft Asset Management Strategy, Asset Management Policy and Asset Management Plans be adopted by Council.  A division was called for, voting on which was as follows:  For			

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28/04/2022	7.16	Review and Repeal of Aboriginal Employment Strategy	Moved Cr T Arandale Seconded Cr L Gresham  <b>20.04/22 RESOLUTION</b>  THAT Council:  1. Repeals the Aboriginal Employment Strategy;  2. Approves the transfer of relevant actions from the current Aboriginal Employment Strategy to the Equal Employment Opportunity (EEO) Management Plan as part of the review of the latter document later this year; and  3. Approves a trigger point being added to the Workforce Management Strategy to develop a new Aboriginal Employment Strategy if Aboriginal employment decreases below Council's target for two (2) consecutive years as reported in Council's Annual Report.  A division was called for, voting on which was as follows:  For Against  Cr T Alt Cr A Parsons Cr T Arandale Cr C Sparks Cr R Banham Cr L Gresham Cr J Parry  The division was declared carried by 5 votes to 2.  <b>CARRIED</b>	30/06/2022	Sayers, Peter	<b>10 May 2022 12:11pm Sayers, Peter - Target Date Revision</b>  Target date changed by Sayers, Peter from 12 May 2022 to 30 June 2022 - Target date has been moved out to allow sufficient time to complete all actions, particularly those relating to the review of the EEO Plan.

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<b>Officer:</b>		
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^MEETING DATE	ITEM NO.	SUBJECT	MOTION	TARGET DATE	RESPONSIBLE OFFICER	COMMENTS
09/05/2022	4.1	Endorsement of the Draft Long Term Financial Plan 2022-2032 for Public Exhibition	<p>Moved Cr C Sparks      Seconded Cr L Gresham</p> <p><b>1.05/22E RESOLUTION</b></p> <p>THAT Council:</p> <p>1.      Endorses the Draft Long Term Financial Plan 2022-2032 to be placed on public exhibition for 28 days from Tuesday, 10 May 2022 until Monday, 6 June 2022.</p> <p>2.      Displays the Draft Long Term Financial Plan 2022-2032 on Council's website, and that it be made available for viewing at the following locations:</p> <p>  </p>			



Grants and Funding

Category	No.	Grant Fund	Name of Grant/Project	Value of Grants Excl GST
Unsuccessful applications	2	Bushfire Local Economic Recovery Fund	Tourism Packages and Itinerary Planner	\$901,369
		Destination NSW	Glen Innes Global Greening Irish National Day	\$20,000
			<b>Total Unsuccessful applications</b>	<b>\$921,369</b>
Applications pending decision	2	Building Better Regions Fund Round Six (6)	Highlands Business and Community Hub – Electrical upgrade and air conditioning installation	\$505,340
		Regional Connectivity Program Round Two (2)	Deepwater Fibre to the Premises upgrade. Joint application with NBN Co.	\$2,779,958
			<b>Total Pending applications</b>	<b>\$3,325,298</b>
Acquittal/ reporting/ variations	13	Various		NA
Approved applications	20	Stronger Country Communities Fund Round	Emmaville War Memorial Hall	\$131,658
		Regional NSW Events Acceleration Fund	2022 Australian Celtic Festival	\$140,000
		Building Better Regions Round Five (5)	Creating Capability and Confidence for Community Champions	\$154,710
		Greater Cities and Regional Sport Facilities Fund Round Two (2)	Warwick Twigg Indoor Sports Stadium - Stage Two	\$734,763
		Black Summer Bushfire Recovery Grant Program	Rural Address Signage and Asset Register	\$592,376
			Youth and Sport Precinct Upgrades and Connectivity	\$738,523
			Warwick Twigg Indoor Sports Stadium Stage Two	\$413,926
			Centennial Parklands Amenities and Outdoor Event Area	\$1,341,616
			Pinkett Resilience	\$72,691
		NSW Environmental Protection Agency	Council Landfill Program Phase Two	\$50,000
		Fixing Local Roads Round Three (3)	Upgrade to Gulf Road, Emmaville	\$1,380,000
		Mosman Council Community Grant	GISC Library and Learning Centre Aboriginal Community Project	\$5,000
		Transport for NSW	Bald Nob Road Upgrade	\$4,480,000
		Local Roads and Community Infrastructure Phase Three (3)	Council allocation	\$1,744,858
		Regional Youth Summer Break Holidays	Life Choices - Support Services	\$7,700

Category	No.	Grant Fund	Name of Grant/Project	Value of Grants Excl GST
		Youth Week 2022 Local Government Grant	Life Choices - Support Services co-funding	\$3,644
		Destination NSW Regional Event Fund- Flagship Event	Minerama Fossicking, Gem and Jewellery Show	\$20,000
		NSW Partnerships Local Council Funding – Stage Two (2)	Council allocation for community resilience project	\$90,000
		Disaster Recovery Arrangements Category B (DRFA Cat B)	Council allocation for flood repairs on various roads	\$1,000,000
		Disaster Recovery Arrangements Category D (DRFA Cat D)	Council allocation for Glen Innes Airport Runway Rehabilitation	\$1,000,000
			<b>Total Approved applications</b>	<b>\$14,101,465</b>

**Delegations, Functions and Authorities to the General Manager, Glen Innes Severn Council, in terms of Sections 377 and 380 of the Local Government Act 1993.**

1. *That Glen Innes Severn Council of 265 Grey Street, Glen Innes in the State of New South Wales ("the Council") does hereby:*

1. *Delegate to the General Manager of the Council all of its functions except:*

- 1.1 (a) *the appointment of a general manager;*
- (b) *the making of a rate;*
- (c) *a determination under section 549 of the Local Government Act 1993 (NSW) as to the levying of a rate;*
- (d) *the making of a charge;*
- (e) *the fixing of a fee;*
- (f) *the borrowing of money;*
- (g) *the voting of money for expenditure on its works, services or operations;*
- (h) *the compulsory acquisition, purchase, sale, exchange or surrender of any land or other property (but not including the sale of items of plant or equipment);*
- (i) *the acceptance of tenders to provide services currently provided by members of staff of Council;*
- (j) *the adoption of an operational plan under section 405 of the Local Government Act 1993 (NSW);*
- (k) *the adoption of a financial statement included in an annual financial report;*
- (l) *a decision to classify or reclassify public land under Division 1 of Part 2 of Chapter 6 of the Local Government Act 1993 (NSW);*
- (m) *the fixing of an amount or rate for the carrying out by the Council of work on private land;*
- (n) *the decision to carry out work on private land for an amount that is less than the amount or rate fixed by the Council for the carrying out of any such work;*
- (o) *the review of a determination made by the Council, and not by a delegate of the Council, of an application for approval or an application that may be reviewed under section 82A of the Environmental Planning and Assessment Act 1979;*
- (p) *the power of the Council to authorise the use of reasonable force for the purpose of gaining entry to premises under section 194 of the Local Government Act 1993 (NSW);*

- (q) *a decision under section 356 of the Local Government Act 1993 (NSW) to contribute money or otherwise grant financial assistance to persons;*
  - (r) *a decision under section 234 of the Local Government Act 1993 (NSW) to grant leave of absence to the holder of a civic office;*
  - (s) *the making of an application, or the giving of a notice, to the Governor or Minister;*
  - (t) *the power of delegation under section 377(1) of the Local Government Act 1993 (NSW);*
  - (u) *any function under the Local Government Act 1993 (NSW) or any other Act that is expressly required to be exercised by resolution of the Council;*
  - (v) *any other function which must not be delegated pursuant to section 377(1) of the Local Government Act 1993 (NSW).*
- 1.2 *any function designated in any Act of Parliament as a function which must not be delegated;*
- 1.3 *the function of the determination of a development application made under the Environmental Planning and Assessment Act 1979 ("EP&A Act") if:*
  - (a) *the development application is for development that has a capital investment value of more than \$2 million; or*
  - (b) *the Council is the applicant for development consent; or*
  - (c) *the Council is the owner of any land on which the development is to be carried out; or*
  - (d) *the development is to be carried out by the Council; or*
  - (e) *the development application is for development declared to be designated development for the purposes of the EP&A Act unless it is declared not to be designated development by a provision of Part 2 or 3 of Schedule 3 of the Environmental Planning and Assessment Regulation 2000; or*
  - (f) *the development application is for development that would contravene a development standard imposed by Glen Innes Severn Local Environmental Plan 2012 or any other environmental planning instrument.*
  - (g) *five or more written submissions objecting to the development are received by the Council; or*
  - (h) *a single petition containing the names and signatures of five or more persons objecting to the development is received by the Council; or*

- (i) *a member of the staff of the Council who:*
  - (a) *is a member of the senior staff; or*
  - (b) *is a member of the MANEX of the Council; or*
  - (c) *is employed within the Development, Planning and Regulatory Services section of the Council,**has disclosed a pecuniary interest (as defined in section 442 of the Local Government Act 1993) or a non-pecuniary interest (as defined in the Code of Conduct adopted by the Council under section 440 of the Local Government Act 1993) in respect of the development application.*

- 2. *Sub-delegate to the General Manager of the Council all functions delegated to the Council except any function designated in any Act of Parliament or the relevant instrument of delegation as a function which must not be sub-delegated.*

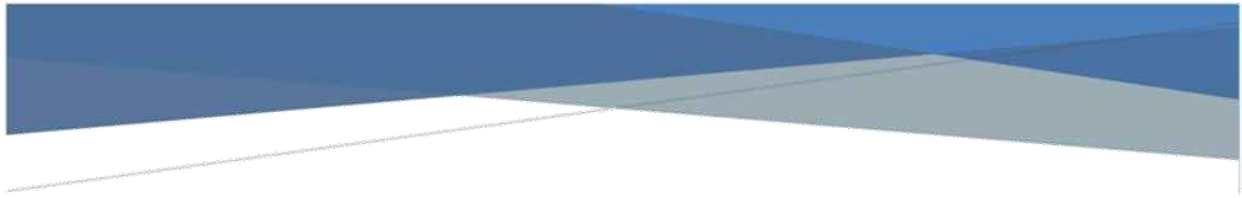
3. *Further limitations*

- 3.1 *All functions delegated to the General manager must be exercised in accordance with the applicable statutory requirements, as well as any resolution or policy adopted by the Council from time to time.*
- 3.2 *The General Manager does not have the authority to accept tenders over the value of \$250,000.*

4. *Write-off of sundry debts*

*Council fixes the amount of \$5,000 as the amount above which sundry debts owed to the Council may be written off only by resolution of the Council, pursuant to section 131(1), 131(2) and 213 (2) of the Local Government (General) Regulation 2021 (NSW).*

- 5. *That a person appointed to act as General Manager assume all functions, delegations and sub-delegations of the General Manager for the period only of the absence of the General Manager, unless otherwise resolved by Council.*



**DRAFT**

## **Payment of Expenses and Provision of Facilities to the Mayor and Councillors Policy**

## DOCUMENT AUTHORISATION

RESPONSIBLE OFFICER:		MANAGER OF GOVERNANCE, RISK AND CORPORATE PLANNING (MGRCP)			
REVIEWED BY:		MANEX			
DATE ADOPTED:		26 August 2021-TBC			
ADOPTED BY:		Glen Innes Severn Council			
REVIEW DUE DATE:		November 2022- August 2025			
REVISION NUMBER:		12-13			
PREVIOUS VERSIONS:	DATE:	RESOLUTION NO:	DESCRIPTION OF AMENDMENTS:	AUTHOR / EDITOR:	REVIEW / SIGN OFF:
13	TBC	TBC	Amendments made to: - Part 6, travel expenses, including meals and accommodation for Councillors; - Seminar and Conference expenses for Councillors; and - ICT expenses. - Policy Summary, Annual reporting requirements; - Part 9, clarifying staff support; and - Related Councils and Policies.	MGRCP	Council
12	26/08/2021	5.08/21	A new model template from the Office of Local Government has been used for this version.	MGRCP	Council
11	22/09/2016	10.09/16	Section 1.8 – denotes a change to the review date in line with meeting new requirements under Sections 252 and 253 of the Local Government Act 1993	DCCS	Council

Note: Document Control continued at Appendix A

.....  
General Manager.....  
Date



## Payment of Expenses and Provision of Facilities to the Mayor and Councillors

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## ACKNOWLEDGEMENT OF COUNTRY

Glen Innes Severn Council acknowledges and pays respect to the Ngorabul people as the traditional custodians of this land, their elders past, present and emerging and to Torres Strait Islander people and all First Nations people.

## POLICY SUMMARY

This policy enables the reasonable and appropriate reimbursement of expenses and provision of facilities to Councillors to help them undertake their civic duties.

It ensures accountability and transparency and seeks to align Councillor expenses and facilities with community expectations. Councillors must not obtain private or political benefit from any expense or facility provided under this policy.

The policy has been prepared in accordance with the *Local Government Act 1993* (the Act) and *Local Government (General) Regulation 2005* (the Regulation) and complies with the Office of Local Government's Guidelines for the payment of expenses and provision of facilities to Mayors and Councillors in NSW.

The policy sets out the maximum amounts Council will pay for specific expenses and facilities. Expenses not explicitly addressed in this policy will not be paid or reimbursed.

The main expenses and facilities are summarised in the Table 1 below. All monetary amounts are exclusive of GST.

**Table 1: Summary of Expenses and Facilities**

Expense or facility	Maximum amount	Frequency
1. General travel expenses for attending Conferences, Meetings and Training (includes accommodation and meals)	<del>\$8,000</del> \$14,000 for all Councillors collectively \$6,000 for the Mayor	Per year
(a) Accommodation and meals- Meals and refreshments	As per the Australian Taxation Office	Per meal/night
(b) Accommodation (Capital Cities)	\$350 (or a standard room at the same venue as the conference being attended)	Per night
(c) Accommodation (other than Capital Cities)	\$250 (or a standard room at the same venue as the conference being attended)	Per night
Professional development (Including Councillor Inductions)	\$30,000 for all Councillors	This is decided upon and set annually in the Operational Plan and Budget
Conferences and seminars (Registration costs)	<del>\$5,000</del> \$6,000 total for all Councillors \$4,000 for the Mayor	Per year
ICT expenses (Telephone and Internet)	<del>\$1,000</del> \$2,500 collectively for all Councillors	Per year
Council vehicle and fuel card	Provided to the Mayor for Council business only	As Required
Reserved parking space at Council offices	Provided to the Mayor	As Required

## Payment of Expenses and Provision of Facilities to the Mayor and Councillors

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Expense or facility	Maximum amount	Frequency
Furnished office	Provided to the Mayor	As Required
Number of exclusive staff supporting Mayor	One (1) staff member shared between the Mayor and the General Manager	As Required

Additional costs incurred by a Councillor, more than these limits are considered a personal expense that is the responsibility of the Councillor.

Councillors must provide claims for reimbursement within three (3) months of an expense being incurred. Claims made after this time cannot be approved.

Detailed reports on the provision of expenses and facilities to Councillors will be ~~publicly tabled at a Council meeting every six (6) months and~~ published in full in Council's Annual Report, which is placed on Council's website. ~~Thisee~~ reports will include expenditure summarised by individual Councillor and as a total for all Councillors.

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## PART A – INTRODUCTION

### 1. Introduction

- 1.1. The provision of expenses and facilities enables Councillors to fulfil their civic duties as the elected representatives of Glen Innes Severn Council.
- 1.2. The community is entitled to know the extent of expenses paid to Councillors, as well as the facilities provided.
- 1.3. The purpose of this policy is to clearly state the facilities and support that are available to Councillors to assist them in fulfilling their civic duties.
- 1.4. Council staff are empowered to question or refuse a request for payment from a Councillor when it does not accord with this policy.
- 1.5. Expenses and facilities provided by this policy are in addition to fees paid to Councillors. The minimum and maximum fees a Council may pay each Councillor are set by the Local Government Remuneration Tribunal as per Section 241 of the Act and reviewed annually. Council adopts its annual fees within this set range.

### 2. Policy Objectives

- 2.1. The objectives of this policy are to:
  - enable the reasonable and appropriate reimbursement of expenses incurred by Councillors while undertaking their civic duties;
  - enable facilities of a reasonable and appropriate standard to be provided to Councillors to support them in undertaking their civic duties;
  - ensure accountability and transparency in reimbursement of expenses and provision of facilities to Councillors;
  - ensure facilities and expenses provided to Councillors meet community expectations;
  - support a diversity of representation; and
  - fulfil the Council's statutory responsibilities.

### 3. Principles

- 3.1. Council commits to the following principles:
  - **Proper conduct:** Councillors and staff acting lawfully and honestly, exercising care and diligence in carrying out their functions;
  - **Reasonable expenses:** providing for Councillors to be reimbursed for expenses reasonably incurred as part of their role as Councillor;
  - **Participation and access:** enabling people from diverse backgrounds, underrepresented groups, those in carer roles and those with special needs to serve as a Councillor;
  - **Equity:** there must be equitable access to expenses and facilities for all Councillors;

- **Appropriate use of resources:** providing clear direction on the appropriate use of Council resources in accordance with legal requirements and community expectations; and
- **Accountability and transparency:** clearly stating and reporting on the expenses and facilities provided to Councillors.

#### 4. Private or Political Benefit

- 4.1. Councillors must not obtain private or political benefit from any expense or facility provided under this policy.
- 4.2. Private use of Council equipment and facilities by Councillors may occur from time to time. For example, telephoning home to advise that a Council meeting will run later than expected.
- 4.3. Such incidental private use does not require a compensatory payment back to Council.
- 4.4. Councillors should avoid obtaining any greater private benefit from Council than an incidental benefit. Where there are unavoidable circumstances and more substantial private use of Council facilities does occur, Councillors must reimburse Council.
- 4.5. Campaigns for re-election are a political benefit. The following are examples of what is a political interest during a re-election campaign:
  - production of election material;
  - use of Council resources and equipment for campaigning;
  - use of official Council letterhead, publications, websites or services for political benefit; and
  - fundraising activities of political parties or individuals, including political fundraising events.



## PART B – EXPENSES

### 5. General Expenses

- 5.1. All expenses provided under this policy will be for a purpose specific to the functions of holding civic office. Allowances for general expenses are not permitted under this policy.
- 5.2. Expenses not explicitly addressed in this policy will not be paid or reimbursed.

### 6. Specific Expenses

#### General travel arrangements and expenses

- 6.1. All travel by Councillors should be undertaken using the most direct route and the most practicable and economical mode of transport.
- 6.2. A collective budget for all Councillors (excluding the Mayor) may be reimbursed up to a total of ~~\$8,000~~ \$14,000 per year and the Mayor may be reimbursed up to a total of \$6,000 per year, for travel expenses incurred while undertaking official business or professional development or attending approved conferences and seminars within NSW. This includes reimbursement:
  - for public transport fares;
  - for the use of a private vehicle or hire car;
  - for parking costs for Council and other meetings;
  - for tolls;
  - ~~for meals and accommodation;~~
  - by Cabcharge card or equivalent; and
  - for documented ride-share programs, such as Uber, where tax invoices can be issued.
- 6.3. Allowances for the use of a private vehicle will be reimbursed by kilometre at the rate contained in the Local Government (State) Award.
- 6.4. Councillors seeking to be reimbursed for use of a private vehicle must keep a logbook recording the date, distance and purpose of travel being claimed. Copies of the relevant logbook contents must be provided with the claim.

#### Interstate, overseas and long-distance intrastate travel expenses

- 6.5. Given Council's location near an interstate border, travel to southern Queensland will be considered as general travel. Arrangements and expenses for this travel will be governed by Clauses 6.1-6.4.
- 6.6. In accordance with Section 4, Council will scrutinise the value and need for Councillors to undertake overseas travel. Council should avoid interstate (noting 6.5 as an exception), and overseas trips unless direct and tangible benefits can be established for the Council and the local community. This includes travel to sister and friendship cities.

## Payment of Expenses and Provision of Facilities to the Mayor and Councillors

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- 6.7. Total interstate (noting 6.5 as an exception) and overseas travel expenses for all Councillors have not been allocated in the budget specifically and there is only a general travel expense (6.2).
- 6.8. Councillors seeking approval for any interstate travel (noting 6.5 as an exception) must submit a case to, and obtain the approval of, the General Manager prior to travel.
- 6.9. Councillors seeking approval for any overseas travel must submit a case to and obtain the approval of a full Council meeting prior to travel.
- 6.10. The case should include:
  - objectives to be achieved in travel, including an explanation of how the travel aligns with current Council priorities and business, the community benefits which will accrue as a result, and its relevance to the exercise of the Councillor's civic duties;
  - who is to take part in the travel;
  - duration and itinerary of travel; and
  - a detailed budget including a statement of any amounts expected to be reimbursed by the participant/s.
- 6.11. For all journeys by air the class of air travel is to be economy class.
- 6.12. Bookings for approved air travel are to be made through the General Manager's office.
- 6.13. For air travel that is reimbursed as Council business, Councillors will not accrue points from the airline's frequent flyer program. This is considered a private benefit.

**Travel expenses not paid by Council**

- 6.14. Council will not pay any traffic or parking fines or administrative charges for road toll accounts.

**Accommodation and meals**

- 6.15. In circumstances where it would introduce undue risk for a Councillor to travel to or from official business in the late evening or early morning, reimbursement of costs for accommodation and meals on the night before or after the meeting may be approved by the General Manager. This includes where a meeting finishes later than 9.00pm or starts earlier than 7.00am and the Councillor lives more than 100 kilometres from the meeting location.
- 6.16. Council will reimburse costs for accommodation and meals while Councillors are undertaking prior approved travel or professional development outside the local government area.
- 6.17. Council will reimburse employees' accommodation, meals and drinks to the maximum as stipulated in **Table 1: Summary of Expenses and Facilities**, by the ~~Australian Taxation Office~~. Human resources staff will ensure that the ~~current rates are updated on 1 July each year and uploaded to Council's intranet.~~

- 6.18. The daily limits for accommodation and meal expenses outside Australia are to be determined in advance by the General Manager, being mindful of Clause 6.19.
- 6.19. Councillors will not be reimbursed for alcoholic beverages.

#### Refreshments for Council related meetings

- 6.20. Appropriate refreshments will be available for Council meetings, Council committee meetings, Councillor briefings, approved meetings and engagements, and official Council functions as approved by the General Manager.
- 6.21. As an indicative guide for the standard of refreshments to be provided at Council related meetings, the General Manager must be mindful of Part B Monetary Rates of the NSW Crown Employees (Public Service Conditions of Employment) Reviewed Award 2009, as adjusted annually.

#### Professional development

- 6.22. Council will decide annually and set aside an amount not greater than ~~\$30,000~~ **\$20,000** for all Councillor's ~~annually~~ in its budget to facilitate professional development of Councillors through programs, training, education courses and membership of professional bodies.
- 6.23. In the first year of a new council term, Council will provide a comprehensive induction program for all Councillors which considers any guidelines issued by the Office of Local Government (OLG). The cost of the induction program will be in addition to the ongoing professional development funding ~~and the combined cost of Councillor Inductions and the facilitation of Professional Development for Councillors will not exceed \$30,000 in the year of a general election.~~
- 6.24. Annual membership of professional bodies will only be covered where the membership is relevant to the exercise of the Councillor's civic duties, the Councillor actively participates in the body and the cost of membership is likely to be fully offset by savings from attending events as a member.
- 6.25. Approval for professional development activities is subject to a prior written request to the General Manager outlining the:
- details of the proposed professional development;
  - relevance to Council priorities and business; and
  - relevance to the exercise of the Councillor's civic duties.
- 6.26. In assessing a Councillor request for a professional development activity, the General Manager must consider the factors set out in Clause 6.27, as well as the cost of the professional development in relation to the Councillor's remaining budget.



**Conferences and seminars**

- 6.27. Council is committed to ensuring its Councillors are up to date with contemporary issues facing Council and the community, and local government in NSW.
- 6.28. Council will set aside a total amount of ~~\$5,000~~ \$6,000 annually in its budget for registration costs to facilitate Councillor attendance at conferences and seminars. This allocation is for all Councillors except the Mayor who will receive a total amount of \$4,000 annually. The General Manager will ensure that access to expenses relating to conferences and seminars is distributed equitably between the Councillors, other than the Mayor.
- 6.29. Approval to attend a conference or seminar is subject to a written request to the General Manager. In assessing a Councillor request, the General Manager must consider factors including the:
- relevance of the topics and presenters to current Council priorities and business and the exercise of the Councillor's civic duties; and
  - cost of the conference or seminar in relation to the total remaining budget.
- 6.30. Council will meet the reasonable cost of registration fees, transportation and accommodation associated with attendance at conferences approved by the General Manager. Council will also meet the reasonable cost of meals when they are not included in the conference fees. Reimbursement for accommodation and meals not included in the conference fees will be subject to Clauses 6.18-6.21.

**Information and communications technology (ICT) expenses**

- 6.31. Council will provide or reimburse Councillors for expenses associated with appropriate Internet and Telephone services up to a limit of ~~\$1,000~~ \$2,500 per annum collectively for all Councillors. Further Council will provide a digital device, such as an iPad for each Councillor so that all meeting documents may be viewed electronically.
- 6.32. Reimbursements will be made only for communications devices and services used for Councillors to undertake their civic duties, such as:
- receiving and reading Council business papers;
  - relevant phone calls and correspondence; and
  - diary and appointment management.
- 6.33. Councillors may seek reimbursement for applications on their mobile electronic communication device that are directly related to their duties as a Councillor, within the maximum limit.



**Special requirement and carer expenses**

- 6.34. Council encourages wide participation and interest in civic office. It will seek to ensure Council premises and associated facilities are accessible, including provision for sight or hearing-impaired Councillors and those with other disabilities.
- 6.35. Transportation provisions outlined in this policy will also assist Councillors who may be unable to drive a vehicle.
- 6.36. In addition to the provisions above, the General Manager may authorise the provision of reasonable additional facilities and expenses to allow a Councillor with a disability to perform their civic duties.
- 6.37. Councillors who are the principal carer of a child or other elderly, disabled and/or sick immediate family member will be entitled to reimbursement of carer's expenses up to a maximum amount per annum and included in this policy if the need arises within 12 months after the next local election, for attendance at official business, plus reasonable travel from the principal place of residence.
- 6.38. Childcare expenses may be claimed for children up to and including the age of 16 years where the carer is not a relative.
- 6.39. In the event of caring for an adult person, Councillors will need to provide suitable evidence to the General Manager that reimbursement is applicable. This may take the form of advice from a medical practitioner.

**7. Insurances**

- 7.1. In accordance with Section 382 of the *Local Government Act*, Council is insured against public liability and professional indemnity claims.
- 7.2. Council takes out Councillors and Officers Liability insurance.
- 7.3. Council takes out Personal Accident Insurance and the Mayor and Councillors are listed in the covered persons category. This policy, among other things, covers Councillors travelling on approved travel and any interstate and overseas travel on Council business.
- 7.4. Insurance protection is only provided if a claim arises out of or in connection with the Councillor's performance of his or her civic duties, or exercise of his or her functions as a Councillor. All insurances are subject to any limitations or conditions set out in the policies of insurance.
- 7.5. Council shall pay the insurance policy excess in respect of any claim accepted by Council's insurers, whether defended or not.

## 8. Legal Assistance

- 8.1. Council may, if requested, indemnify or reimburse the reasonable legal expenses of:
  - a Councillor defending an action arising from the performance in good faith of a function under the *Local Government Act* provided that the outcome of the legal proceedings is favourable to the Councillor;
  - A Councillor defending an action in defamation, provided the statements complained of were made in good faith while exercising a function under the Act and the outcome of the legal proceedings is favourable to the Councillor; and
  - a Councillor for proceedings before an appropriate investigative or review body, provided the subject of the proceedings arises from the performance in good faith of a function under the Act and the matter has proceeded past any initial assessment phase to a formal investigation or review and the investigative or review body makes a finding substantially favourable to the Councillor.
- 8.2. In the case of a code of conduct complaint made against a Councillor, legal costs will only be made available where the matter has been referred by the General Manager to a conduct reviewer and the conduct reviewer has commenced a formal investigation of the matter and makes a finding substantially favourable to the Councillor.
- 8.3. Legal expenses incurred in relation to proceedings arising out of the performance by a Councillor of his or her functions under the Act are distinguished from expenses incurred in relation to proceedings arising merely from something that a Councillor has done during his or her term in office. For example, expenses arising from an investigation as to whether a Councillor acted corruptly would not be covered by this section.
- 8.4. Council will not meet the legal costs:
  - of legal proceedings initiated by a Councillor under any circumstances;
  - of a Councillor seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation; and
  - for legal proceedings that do not involve a Councillor performing their role as a Councillor.
- 8.5. Reimbursement of expenses for reasonable legal expenses must have Council approval by way of a resolution at a Council meeting prior to costs being incurred.

## PART C – FACILITIES

### 9. General Facilities for all Councillors

#### Facilities

- 9.1. Council will provide the following facilities to Councillors to assist them to effectively discharge their civic duties:
  - Pigeonholes;
  - access to shared car parking spaces while attending Council offices on official business;
  - personal protective equipment for use during site visits; and
  - a name badge which may be worn at official functions, indicating that the wearer holds the office of a Councillor and/or Mayor or Deputy Mayor.
- 9.2. Councillors may book meeting rooms for official business in a specified Council building at no cost. Rooms may be booked through ~~the Executive Assistant (to the Mayor and General Manager) a specified officer in the Mayor's office or other specified staff member.~~ **the Executive Assistant (to the Mayor and General Manager)**
- 9.3. The provision of facilities will be of a standard deemed by the General Manager as appropriate for the purpose.

#### Administrative support

- 9.4. Administrative support may be provided by ~~the Executive Assistant (to the Mayor and General Manager) staff in the Mayor's office~~ **the Executive Assistant (to the Mayor and General Manager)** or by a member of Council's administrative staff as arranged by the General Manager or their delegate.
- 9.5. As per Section 4, Council staff are expected to assist Councillors with civic duties only, and not assist with matters of personal or political interest, including campaigning.

### 10. Additional Facilities for the Mayor

- 10.1. Council will provide the Mayor with a furnished office incorporating a computer configured to Council's standard operating environment, telephone and meeting space.
- 10.2. In performing his or her civic duties, the Mayor will be assisted by a small number of Council staff providing administrative and secretarial support, as determined by the General Manager.
- 10.3. The number of exclusive staff provided to support the Mayor and Councillors will not exceed 0.5 full time equivalents.
- 10.4. As per Section 4, any staff assisting in the Mayor's office are expected to work on official business only, and not for matters of personal or political interest, including campaigning.

## PART D – PROCESSES

### 11. Approval, Payment and Reimbursement Arrangements

- 11.1. Expenses should only be incurred by Councillors in accordance with the provisions of this policy.
- 11.2. Approval for incurring expenses, or for the reimbursement of such expenses, should be obtained before the expense is incurred.
- 11.3. Up to the maximum limits specified in this policy, approval for the following may be sought after the expense is incurred:
  - local travel relating to the conduct of official business;
  - carer costs; and
  - ICT expenditure.
- 11.4. Final approval for payments made under this policy will be granted by the General Manager or their delegate.

#### Reimbursement

- 11.5. All claims for reimbursement of expenses incurred must be made on the prescribed Combined Funds Voucher form, supported by appropriate receipts and/or tax invoices and be submitted to the General Manager for approval.

#### Notification

- 11.6. If a claim is approved, Council will reimburse the Councillor through accounts payable.
- 11.7. If a claim is refused, Council will inform the Councillor in writing that the claim has been refused and the reason for the refusal.

#### Reimbursement to Council

- 11.8. If Council has incurred an expense on behalf of a Councillor that exceeds a maximum limit, exceeds reasonable incidental private use or is not provided for in this policy:
  - Council will invoice the Councillor for the expense; and
  - the Councillor will reimburse Council for that expense within 14 days of the invoice date.
- 11.9. If the Councillor cannot reimburse Council within 14 days of the invoice date, they are to submit a written explanation to the General Manager. The General Manager may elect to deduct the amount from the Councillor's allowance.

#### Timeframe for reimbursement

- 11.10. Unless otherwise specified in this policy, Councillors must provide all claims for reimbursement within three (3) months of an expense being incurred. Claims made after this time cannot be approved.



## 12. Disputes

- 12.1. If a Councillor disputes a determination under this policy, the Councillor should discuss the matter with the General Manager.
- 12.2. If the Councillor and the General Manager cannot resolve the dispute, the Councillor may submit a notice of motion to a Council meeting seeking to have the dispute resolved.

## 13. Return or Retention of Facilities

- 13.1. All unexpended facilities or equipment supplied under this policy are to be relinquished immediately upon a Councillor or Mayor ceasing to hold office or at the cessation of their civic duties.
- 13.2. Should a Councillor desire to keep any equipment allocated by Council, then this policy enables the Councillor to make application to the General Manager to purchase any such equipment. The General Manager will determine an agreed fair market price or written down value for the item of equipment.
- 13.3. The prices for all equipment purchased by Councillors under Clause 13.2 will be recorded in Council's annual report.

## 14. Publication

- 14.1. This policy will be published on Council's website.

## 15. Reporting

- 15.1. Council will report on the provision of expenses and facilities to Councillors as required in the Act and Regulations.

## 16. Auditing

- 16.1. The operation of this policy, including claims made under the policy, will be included in Council's audit program and an audit undertaken at least once every term of Council.

## 17. Breaches

- 17.1. Suspected breaches of this policy are to be reported to the General Manager.
- 17.2. Alleged breaches of this policy shall be dealt with by following the processes outlined for breaches of the Code of Conduct for Councillors, as detailed in the Code and in the Procedures for the Administration of the Code.

## DEFINITIONS

The following definitions apply throughout this policy.

Term	Definition
accompanying person	Means a spouse, partner or de facto or other person who has a close personal relationship with or provides carer support to a Councillor
appropriate refreshments	Means food and beverages, excluding alcohol, provided by Council to support Councillors undertaking official business
Act	Means the <i>Local Government Act 1993</i> (NSW)
clause	Unless stated otherwise, a reference to a clause is a reference to a clause of this policy
Code of Conduct	Means the Code of Conduct for Councillors adopted by Council.
Councillor	Means a person elected or appointed to civic office as a member of the governing body of Council who is not suspended, including the Mayor
General Manager	Means the General Manager of Council and includes their delegate or authorised representative
incidental personal use	Means use that is infrequent and brief and use that does not breach this policy or the Code of Conduct
long distance intrastate travel	Means travel to other parts of NSW of more than three (3) hours duration by private vehicle
maximum limit	Means the maximum limit for an expense or facility provided in the text and summarised in Appendix 1
NSW	New South Wales
official business	Means functions that the Mayor or Councillors are required or invited to attend to fulfil their legislated role and responsibilities for Council or result in a direct benefit for Council and/or for the local government area, and includes: <ul style="list-style-type: none"> <li>meetings of Council and committees of the whole;</li> <li>meetings of committees facilitated by Council;</li> <li>civic receptions hosted or sponsored by Council; and</li> <li>meetings, functions, workshops and other events to which attendance by a Councillor has been requested or approved by Council.</li> </ul>
professional development	Means a seminar, conference, training course or other development opportunity relevant to the role of a Councillor or the Mayor
Regulation	Means the <i>Local Government (General) Regulation 2005</i> (NSW)
year	Means the financial year, that is the 12-month period commencing on 1 July each year

## LEGISLATION AND SUPPORTING DOCUMENTS

### Relevant legislation and guidance:

- *Local Government Act 1993*, Sections 252 and 253;
- *Local Government (General) Regulation 2021 2005*, ~~Clauses~~ sections 217 and 403;
- Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors in NSW, 2009;
- Local Government Circular 09-36 Guidelines for Payment of Expenses and Facilities; and
- Local Government Circular 05-08 legal assistance for Councillors and Council Employees.

### Related Council policies:

- Code of Conduct for Councillors;
- ~~Access to Information Policy;~~
- ~~Annual Fee for Deputy Mayor Policy;~~
- Code of Meeting Practice; and
- ~~Councillor Induction and Professional Development Policy;~~
- Councillor Access to ~~Council Staff, Information~~ and Premises Policy.

## VARIATION AND REVIEW

The Payment of Expenses and Provision of Facilities to the Mayor and Councillors Policy will be reviewed within the first 12 months of each term of Council, or earlier if deemed necessary, to ensure that it meets the requirements of legislation and the needs of Council. The term of the Policy does not expire on the review date, but will continue in force until superseded, rescinded or varied either by legislation or a new resolution of Council.

## Appendix A

## Document Control Continued

PREVIOUS VERSIONS:	DATE:	RESOLUTION NO:	DESCRIPTION AMENDMENTS:	OF	AUTHOR / EDITOR:	REVIEW / SIGN OFF:
10	24/09/2015	8.09/15	<ul style="list-style-type: none"> <li>- Section 2:1 - Removal of the reference that all claims must be provided within two (2) months of receipt;</li> <li>-Section 2:7 - Clarification that confirming documents must be attached to claims;</li> <li>- Section 2:8 - Removal of the sentence stating that reimbursement for care arrangements will be at the current market rate;</li> <li>- Section 3:1 - Removal of the reference of provision of a leather briefcase;</li> <li>-Section 3:2 – Removal of reference that a mobile phone may be provided;</li> <li>- Section 3:3 – Change of wording from 'is provided with' to 'has access to'.</li> </ul>		DCCS	Council
09	25/09/2014	10.09/14	<ul style="list-style-type: none"> <li>- Reflecting the name change of the 'Division of Local Government' to 'Office of Local Government';</li> <li>- Added clause 1:10 Implementation/Communication, paragraph inserted;</li> <li>- Australian Taxation Office (ATO) private vehicle reimbursement rates have been updated;</li> <li>- Clause 3.1 (c) has been removed 'Councillors will be provided with a necktie or scarf';</li> <li>- Clause 3.3 (e) has been removed 'Dedicated parking'.</li> </ul>		DCCS	Council



## Payment of Expenses and Provision of Facilities to the Mayor and Councillors

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PREVIOUS VERSIONS:	DATE:	RESOLUTION NO:	DESCRIPTION AMENDMENTS:	OF	AUTHOR / EDITOR:	REVIEW / SIGN OFF:
08	26/09/2013	14.09/13	<ul style="list-style-type: none"> <li>- Reflecting the name change of the 'Local Government and Shires Association' to 'Local Government New South Wales';</li> <li>- Position title change from the 'General Manager's Personal Assistant', to the 'Executive Assistant';</li> <li>- Accommodation in capital cities has been amended to include the cost of a standard room at the same venue as the conference being attended;</li> <li>- The following clause has been removed "Council will reimburse all Councillors up to \$30.00 per month for the use of home phone expenses upon the provision of details of usage on the specified form for reimbursement of expenses";</li> <li>- The clause regarding reimbursement of mobile phones has been amended.</li> </ul>		DCCS	Council
07	20/12/2012	6.12/12			DCCS	Council
06	24/11/2011	5.11/11			DCCS	Council
05	25/11/2010	6.11/10			DCCS	Council
04	26/11/2009	5.11/09			DCCS	Council
03	25/09/2008	3.09/08			DCCS	Council
02	27/09/2007	9.09/07			DCCS	Council
01	26/04/2007	0.04/07			DCCS	Council

Glen Innes Severn Council

**Quarterly Budget Review Statement**  
for the period 01/01/22 to 31/03/22

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4. Cash & investments budget review statement
5. Key performance indicator (KPI) budget review statement
6. Contracts & other expenses budget review statement

Glen Innes Severn Council

**Quarterly Budget Review Statement**  
for the period 01/01/22 to 31/03/22

**Report by responsible accounting officer**

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

**31 March 2022**

It is my opinion that the Quarterly Budget Review Statement for Glen Innes Severn Council for the quarter ended 31/03/22 indicates that Council's projected financial position at 30/6/22 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

**Signed:**



**date:** 18/05/2022

Ann Newsome  
Responsible accounting officer

**Item 7.7**

**Annexure A**

Glen Innes Severn Council

**Quarterly Budget Review Statement**  
for the period 01/01/22 to 31/03/22

**Income & expenses budget review statement**

Budget review for the quarter ended 31 March 2022

**Income & expenses - Council Consolidated**

( '\$000's )	Original budget 2021/22	Approved Changes Carry forwards	Sep QBRS	Dec QBRS	Revised budget 2021/22	Variations for this Mar Qtr	Projected year end result	Actual YTD figures
<b>Income</b>								
Governance	198			33	231		231	18
Administration	4,576		(3)		4,573	1	4,574	215
General Purpose Revenues	10,267				10,267		10,267	8,403
Public Order & Safety	1,016		(71)	-	945	50	995	2,528
Health	13			14	27		27	5
Housing & Community Amenities	3,008			120	3,128		3,128	2,765
Recreation and Culture	278			5	283		283	1,807
Manufacturing & Construction	86				86		86	78
Transport & Communication	13,893		2,035	(14)	15,914	(550)	15,364	9,036
Economic Affairs	765			120	885	398	1,283	5,303
Glen Innes Aggregates	4,347				4,347		4,347	2,075
Water supplies	2,698				2,698		2,698	2,282
Sewer supplies	1,943				1,943		1,943	1,799
Community services & education	3,617				3,617		3,617	2,852
Capital Grants		3,405	5,423	4,744	13,572	(790)	12,782	
<b>Total income from continuing operations</b>	<b>46,705</b>	<b>3,405</b>	<b>7,384</b>	<b>5,022</b>	<b>62,516</b>	<b>(891)</b>	<b>61,625</b>	<b>39,166</b>
<b>Expenses</b>								
Governance	689			12	701		701	309
Administration	8,069		-	5	8,074	(18)	8,056	3,574
General Purpose Revenues	25			-	25		25	25
Public Order & Safety	2,300		(76)		2,224	63	2,287	1,960
Health	205			5	210		210	152
Housing & Community Amenities	1,971			102	2,073		2,073	1,035
Recreation and Culture	2,052			(45)	2,007		2,007	1,219
Manufacturing & Construction	119			(10)	109		109	54
Transport & Communication	6,246		2,000		8,246	(34)	8,212	3,271
Economic Affairs	1,837		-	120	1,957	398	2,355	1,308
Glen Innes Aggregates	3,772				3,772		3,772	1,315
Water supplies	2,316		-	-	2,316		2,316	756
Sewer supplies	1,678				1,678		1,678	362
Community services & education	3,635		45		3,680		3,680	2,193
<b>Total expenses from continuing operations</b>	<b>34,914</b>	<b>-</b>	<b>1,969</b>	<b>189</b>	<b>37,072</b>	<b>409</b>	<b>37,481</b>	<b>17,533</b>
<b>Net operating result from continuing operations</b>	<b>11,791</b>	<b>3,405</b>	<b>5,415</b>	<b>4,833</b>	<b>25,444</b>	<b>(1,300)</b>	<b>24,144</b>	<b>21,633</b>
Discontinued operations - surplus/(deficit)					-		-	
<b>Net operating result from all operations</b>	<b>11,791</b>	<b>3,405</b>	<b>5,415</b>	<b>4,833</b>	<b>25,444</b>	<b>(1,300)</b>	<b>24,144</b>	<b>21,633</b>
<b>Net operating result before capital items</b>	<b>11,791</b>	<b>3,405</b>	<b>5,415</b>	<b>4,833</b>	<b>25,444</b>	<b>(1,300)</b>	<b>24,144</b>	
Capital grants & contributions	10,343	3,405	5,423	4,744	23,915	(791)	23,124	
<b>Net operating result after capital grants</b>	<b>1,448</b>	<b>-</b>	<b>(8)</b>	<b>89</b>	<b>1,529</b>	<b>(509)</b>	<b>1,020</b>	

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Glen Innes Severn Council

**Income & expenses budget review statement  
Recommended changes to revised budget**

Budget Variations being recommended include the following material items:

Notes	Function	Details
	INCOME	(000's)
decrease	Economic affairs	20.0 New grant revenue. Destination NSW Regional Event Fund Flagship Event
Increase	Administration	(1.0) Sale of Redundant Goods
	Economic affairs	(48.9) Building Better Regions BRFCIV000639 Creating Capability & Confidence for Community Champions training workshops and events. External contractor is GLENRAC Inc.
Increase	Economic affairs	(112.0) Regional Event Acceleration Fund - 2022 Australian Celtic Festival Grant Funding
Increase	Economic affairs	(237.0) Payment of free reflective rural address signage, freight, administration and potential installation of signs by Council.
increase	Public order & safety	(50.0) Grant funding - EPA Bushfire Landfill Funding
Increase	Economic affairs	(20.0) Marketing activities
Increase	Capital grants & contributions	(65.4) Public Hall Grant
Increase	Capital grants & contributions	(536.6) Additional Grant Funds
Increase	Capital grants & contributions	(738.0) Netball Stadium
Increase	Capital grants & contributions	(738.5) Youth Precinct Grant funding
decrease	Transport & communication	30.0 RFS: Regional Exercise Contributions
decrease	Transport & communication	128.2 LIRS - REVENUES
decrease	Transport & communication	72.0 Aerodrome: Rental-Grazing Lease
decrease	Transport & communication	3.5 Aerodrome: Fees - Landing
decrease	Transport & communication	1.0 Aerodrome: Event & Recreational Hire
Increase	Transport & communication	(0.2) Carparks: Rental Income
Increase	Transport & communication	(0.6) Street Lighting Income
Increase	Transport & communication	(1.0) Engineering: Section 138 Approvals
Increase	Transport & communication	(0.5) Engineering: Section 144 Approvals
Increase	Transport & communication	(2.0) Plant: Sale of Assets
decrease	Transport & communication	500.0 Internal Plant Hire Income
Increase	Transport & communication	(6.2) Property: Rental-Commercial Shops
Increase	Transport & communication	(3.7) Town Water: Contribution Main Extens
Increase	Transport & communication	(3.5) Town Water: Meter Applications Fees
Increase	Transport & communication	(2.4) Town Water: Interest - Annual Charge
Increase	Transport & communication	(3.2) Town Water: Interest - Water Usage
Increase	Transport & communication	(6.0) Town Water: Meter Test & Reading Fee
Increase	Transport & communication	(105.0) Village Water: Annual Charges
Increase	Transport & communication	(1.1) Village Water: Water Interest Charge
Increase	Transport & communication	(43.9) Village Water: Water Consumption
Increase	Transport & communication	(3.9) Town Sewer: Interest-Annual Charges
Increase	Transport & communication	(1.5) Town Sewer: Section 64 Contributions
Increase	Capital grants & contributions	(18.3) Property: Capital Revenue
Increase	Capital grants & contributions	(90.0) Pandemic Support Funding Grant
Increase	Capital grants & contributions	(177.0) UrbanRoads:Drought Community Grant 1
Increase	Capital grants & contributions	(1,450.9) Grant: Fixing Country Roads
decrease	Capital grants & contributions	406.4 Local Roads & Comm Infra Grant
decrease	Capital grants & contributions	2,480.0 Other Capital Grant Income
decrease	Capital grants & contributions	1,801.9 Grant Funding BRIDGES:Restart
Increase	Capital grants & contributions	(60.1) Footpaths: Drought Community Grant 2
Increase	Capital grants & contributions	(22.7) Community Recovery Grant
<b>Total Recommended Income decreases this</b>		<b>891.9</b>
	EXPENSES	(000's)
Decrease	Administration	(18) Reallocate Leave and Wages
increase	Administration	18 Reallocate Leave and Wages
decrease	Recreation and Culture	(12) Reallocate Leave and Wages
decrease	Recreation and Culture	(3) Reallocate Leave and Wages
decrease	Recreation and Culture	(9) Reallocate Leave and Wages
Increase	Recreation and Culture	23 Reallocate Leave and Wages
Decrease	Recreation and Culture	(2) Libraries: Sundry Office Expenses
increase	Recreation and Culture	0 Libraries: Printing & Stationery \$400.00
increase	Recreation and Culture	0 Learning: Telephone Costs (Security) \$150.00

Glen Innes Severn Council

**Income & expenses budget review statement  
Recommended changes to revised budget**

Budget Variations being recommended include the following material items:

Notes	Function	Details
increase	Recreation and Culture	1 Learning: Security Services \$1,000.00
increase	Recreation and Culture	0 Libraries: Photocopy Expenses \$400.00
Decrease	Recreation and Culture	(2) Wages - Cleaning
increase	Recreation and Culture	2 Learning: Cleaning Costs \$1,670.00
decrease	Public order & safety	(15) Training Costs
increase	Public order & safety	15 DRS training costs
decrease	Public order & safety	(25) Waste - Demolition and processing
increase	Public order & safety	25 Landfill management
decrease	Public order & safety	(15) Monitoring costs
increase	Public order & safety	15 Monitoring costs
decrease	Public order & safety	(5) Weighbridge administration
increase	Public order & safety	5 waste: maintenance and repairs
Decrease	Public order & safety	(1) Staff travelling costs
increase	Public order & safety	1 Conference and Seminars
	Economic affairs	New grant expenditure quarter four of \$48,920 EX GST for FY 2021/2022. Building Better Regions BRFCIV000639 Creating Capability & Confidence for Community
increase	Economic affairs	49 Champions training workshops and events. External contractor is GLENRAC Inc.
increase	Economic affairs	112 \$140,000 EX GST (\$154,000 INC GST) expenditure for 2022 Australian Celtic Festival
decrease	Administration	(18) General Advertising
	Economic affairs	Listed expenditure of \$236,950 EX GST for FY 21/22. Payment of free reflective rural address signage, freight, administration and potential installation of signs by Council,
increase		237 establishment and administration costs for Assets Register.
decrease	Public order & safety	(7) DRS: Superannuation
increase	Public order & safety	7 DRS: Sick Leave
decrease	Public order & safety	(40) DRS: Superannuation
increase	Public order & safety	40 DRS: Long Service
decrease	Public order & safety	(10) Building Maintenance Wages
increase	Public order & safety	10 Directors Wages
decrease	Administration	(5) Azure Disaster Recovery
increase	Administration	5 Computer Maint (General)
decrease	Administration	(2) Internal Network/Phishing Test
increase	Administration	2 Wave1 Annual maint micro links
decrease	Administration	(12) Azure Disaster Recovery
increase	Administration	12 RMT - Library Systems Intergra
decrease	Administration	(6) Delegations
increase	Administration	6 Pulse Software
decrease	Administration	(8) Azure Cloud Backup
increase	Administration	8 Network Upgrades for Open Offi
decrease	Administration	(8) Computer Lease Payments
increase	Administration	8 Mobile Phone Replacement
decrease	Community services &	(2) CAFS Public Holidays
increase	Community services &	2 CAFS Staff Sick leave
decrease	Community services &	(3) CAFS Public Holidays
increase	Community services &	3 CAFS Wages - Operational Admin
decrease	Community services &	(2) Youth - Annual Leave
increase	Community services &	2 Youth - Mowing and Cleaning Expenses
decrease	Community services &	(10) LCSS Salaries and Wages Indirect
increase	Community services &	10 LCSS Staff Sick Leave
decrease	Community services &	(1) LCSS Personal Protective Equipment
increase	Community services &	1 LCSS Security and Fire Expense
increase	Public order & safety	13 Request Planning
Decrease	Public order & safety	(0) Request Planning
increase	Public order & safety	0 Request Planning
increase	Public order & safety	50 Request Planning
Decrease	Recreation and Culture	(10) Request Rec
increase	Recreation and Culture	10 Request Rec
Decrease	Recreation and Culture	(10) Request Rec
increase	Recreation and Culture	10 Request Rec
Decrease	Recreation and Culture	(7) Request Rec
increase	Recreation and Culture	7 Request Rec



Glen Innes Severn Council

**Income & expenses budget review statement**  
**Recommended changes to revised budget**

Budget Variations being recommended include the following material items:

Notes	Function	Details
Decrease	Recreation and Culture	(5) Request Rec
Increase	Recreation and Culture	5 Request Rec
Decrease	Recreation and Culture	(50) Request Rec
Increase	Recreation and Culture	50 Request Rec
decrease	Recreation and Culture	(20) Budget Allowance
Increase	Recreation and Culture	20 shoring for cemetery
decrease	Administration	(10) Budget Allowance
Increase	Administration	10 bank charges
decrease	Administration	(1) Finance: Hire of Plant
Increase	Administration	1 Bank Charges & Fees (NO GST)
decrease	Administration	(3) Finance: Hire of Plant
Increase	Administration	3 AustPost Bill Pay Fees
decrease	Administration	(4) Finance: Hire of Plant
Increase	Administration	4 Valuation Fees
decrease	Administration	(10) Budget Allowance
Increase	Administration	10 Postage and Rate Collections
decrease	Administration	(7) Budget Allowance
Increase	Administration	7 electricity
decrease	Administration	(11) Budget Allowance
Increase	Administration	11 vendor panel
decrease	Transport & communication	(10) Motor Vehicle Expenses
decrease	Transport & communication	(2) Depn - Admin Furn & Fittings
decrease	Transport & communication	(44) Depn - Admin Office Equipment
decrease	Transport & communication	(283) Depn - Admin Buildings
Increase	Transport & communication	1 Depn - Admin Other Structures
decrease	Transport & communication	(29) RFS: Regional Exercise Expenses
Increase	Transport & communication	4 RFS: Recoupable - Electricity
Increase	Transport & communication	0 RFS: Recoupable - ERS Paging System
Increase	Transport & communication	5 RFS: Recoupable - Fuel & Oils etc.
Increase	Transport & communication	1 RFS: Security Services
Increase	Transport & communication	0 SES Glen Innes: Rates & Charges
Increase	Transport & communication	0 SES Glen Innes: Cleaning Expenditure
Increase	Transport & communication	0 SES Deepwater: Rates & Charges
Increase	Transport & communication	41 Depn - Stormwater Drainage
decrease	Transport & communication	(0) Depn - Waste Buildings
decrease	Transport & communication	(13) Depn - Waste Other Structures
Increase	Transport & communication	0 Depn - Cemetery Buildings
Increase	Transport & communication	0 Depn - Cemetery Other Structures
decrease	Transport & communication	(0) Depn - Privies Buildings
decrease	Transport & communication	(12) Depn - Library Furn & Fittings
decrease	Transport & communication	(2) Depn - Library Buildings
decrease	Transport & communication	(0) Depn - Library Other Structures
Increase	Transport & communication	108 Depn - Library Books
decrease	Transport & communication	(1) Depn - Museums Buildings
decrease	Transport & communication	(0) Depn - Museums Other Structures
decrease	Transport & communication	(20) Depn - Emmv Hall Buildings
decrease	Transport & communication	(0) Depn - Emmv Hall Other Structures
decrease	Transport & communication	(0) Depn - Emmville Other Open Space
decrease	Transport & communication	(3) Depn - Halls Furn & Fittings
Increase	Transport & communication	291 Depn - Halls Buildings
decrease	Transport & communication	(44) Depn - Public Halls Other Structures
Increase	Transport & communication	0 Depn - Public Hall Other Open Space
Increase	Transport & communication	1 Depn-Other Cultural Other Structures
decrease	Transport & communication	(3) Depn - Swim Plant and Equip
decrease	Transport & communication	(2) Depn - Swim Furn & Fittings
decrease	Transport & communication	(1) Depn - Swim Buildings
decrease	Transport & communication	(1) Depn - Swim Other Structures
Increase	Transport & communication	12 Depn - Sporting Buildings
Increase	Transport & communication	12 Depn - Sports Other Open Space
Increase	Transport & communication	0 Depn - Parks Buildings

Glen Innes Severn Council

**Income & expenses budget review statement  
Recommended changes to revised budget**

Budget Variations being recommended include the following material items:

Notes	Function	Details
decrease	Transport & communication	(4) Depn - Parks Other Structures
Increase	Transport & communication	1 Depn - Parks Other Open Space
Increase	Transport & communication	0 Depn - Parks Major St Furn
decrease	Transport & communication	(98) Depn - LSU Roads (General)
decrease	Transport & communication	(7) Local Sealed Urban: Depreciation
decrease	Transport & communication	(64) Depn - RSR Roads (General)
decrease	Transport & communication	(6) Depn - Roads RSU (General)
decrease	Transport & communication	(198) Depn - SRR Roads (General)
Increase	Transport & communication	731 Depn - LUR Roads (General)
Increase	Transport & communication	11 Depn - Timber Bridges
Increase	Transport & communication	127 Depn - Concrete Bridges
decrease	Transport & communication	(29) Depn - Regional Bridges
Increase	Transport & communication	138 Depn - Culverts Bridges
Increase	Transport & communication	25 Depn - Footpaths
Increase	Transport & communication	0 Aerodrome: Terminal Electricity
Increase	Transport & communication	10 Aerodrome: Annual Rates & Charges
decrease	Transport & communication	(17) Aerodrome: Grounds Maintenance
decrease	Transport & communication	(33) Aerodrome: Management Costs
decrease	Transport & communication	(1) Depn - Aerodrome Buildings
decrease	Transport & communication	(61) Depn - Aerodromes Other Structures
Increase	Transport & communication	0 Car Parks: Annual Rates & Charges
Increase	Transport & communication	11 Depn - Roads (Carparks)
Increase	Transport & communication	0 Street Lighting: Depreciation
Increase	Transport & communication	0 Depn - St Lighting Major St Furn
decrease	Transport & communication	(27) Community Recovery Grant Expense
Increase	Transport & communication	0 Depn - Other Trans Other Structures
decrease	Transport & communication	(20) Depn - Kerb & Guttering
decrease	Transport & communication	(2) Depn - Roads (Causeways)
decrease	Transport & communication	(107) Depn - Culverts
Increase	Transport & communication	0 Depn - Transport Major St Furn
Increase	Transport & communication	68 Engineering: Sick Leave
Increase	Transport & communication	15 Engineering: Long Service Leave
Increase	Transport & communication	7 Engineering: Staff Uniforms
Increase	Transport & communication	8 Engineering: Telephone Costs
Increase	Transport & communication	4 Engineering: Annual Rates & Charges
Increase	Transport & communication	15 Engineering: Cleaning
decrease	Transport & communication	(329) Plant: Expenses from Control Account
decrease	Transport & communication	(54) Depn - Plant and Equip
decrease	Transport & communication	(280) Depn - Plant & Equip Leased
decrease	Transport & communication	(1) Depn - VIC Buildings
Increase	Transport & communication	5 Depn - VIC Other Structures
Increase	Transport & communication	2 Depn - Saleyards Buildings
Increase	Transport & communication	30 Depn - Saleyards Other Structures
decrease	Transport & communication	(0) Depn - Caravan Park Buildings
Increase	Transport & communication	1 Depn - Caravan Other Open Space
decrease	Transport & communication	(1) Property: Rentals
decrease	Transport & communication	(2) Property: Legal Costs
Increase	Transport & communication	1 Property: Valuations
Increase	Transport & communication	2 Property: Maintenance & Repairs
Increase	Transport & communication	8 Depn - Property Buildings
decrease	Transport & communication	(0) Depn - Property Other Structures
Increase	Transport & communication	5 Acquisitions - Raw Materials
Increase	Transport & communication	29 Quarry: Annual Leave
decrease	Transport & communication	(30) Quarry: Superannuation
Increase	Transport & communication	0 Quarry: Conferences & Seminars
Increase	Transport & communication	0 Quarry: Staff Amenities
decrease	Transport & communication	(69) Quarry: Plant Running Costs
Increase	Transport & communication	69 Depn - Quarry Plant and Equip
decrease	Transport & communication	(0) Depn - Quarry Buildings



Glen Innes Severn Council

**Income & expenses budget review statement**  
**Recommended changes to revised budget**

Budget Variations being recommended include the following material items:

Notes	Function	Details
decrease	Transport & communication	(0) Depn - Quarry Other Structures
Increase	Transport & communication	0 Quarry: Security Services
Increase	Transport & communication	1 Quarry: Licences & Permits
Increase	Transport & communication	1 Town Water: Treatment-Telephone Cost
Increase	Transport & communication	8 Town Water: Meter Reading - Wages
Increase	Transport & communication	3 Depn - Water Plant and Equip
decrease	Transport & communication	(6) Depn - Water Buildings
decrease	Transport & communication	(0) Depn - Water Other Structures
Increase	Transport & communication	8 Depn - Water Supply Network
Increase	Transport & communication	11 Town Water: Consultants' Fees
Increase	Transport & communication	2 Depn - Village Water Buildings
Increase	Transport & communication	37 Depn - Village Water Supply Network
Increase	Transport & communication	7 Town Sewer: Pump Stations-Energy Cos
Increase	Transport & communication	8 Depn - Sewer Plant & Equipment
decrease	Transport & communication	(0) Depn - Sewer Buildings
Increase	Transport & communication	2 Depn - Sewerage Network
decrease	Transport & communication	(5) Depn - Village Sewerage Network
decrease	Transport & communication	(13) Depn - CAFS Buildings
decrease	Transport & communication	(1) Depn - CAFS Other Structures
Increase	Transport & communication	12 Depn - Youth Buildings
Increase	Transport & communication	1 Depn - Youth Other Structures
decrease	Transport & communication	(1) Depn - LCSS Buildings
decrease	Transport & communication	(0) Depn - LCSS Other Structures
Increase	Transport & communication	0 New Dep Code "Depn - Sewer Other Structures"
<b>Total Recommended Expenditure Increases</b>		<b>408.8</b>

## Glen Innes Severn Council

## Quarterly Budget Review Statement

for the period 01/01/22 to 31/03/22

## Capital budget review statement

Budget review for the quarter ended 31 March 2022

## Capital budget - Council Consolidated

(\$000's)	Original budget	Approved		Dec	Revised budget	Variations for this		Projected year end	Actual YTD
	2021/22	Changes Carry forwards	Sep QBRS	QBRS	2021/22	Mar	Qtr	result	figures
<b>Capital expenditure</b>									
New assets									
- Plant & equipment				-	-			-	106
- Land & buildings	100	2,640	-	735	3,475	738		4,213	5,074
- Other	469	1,015	5,427	572	7,483	1,346		8,829	375
Renewal assets (replacement)									
- Plant & equipment	645	139	296	-	1,080	60		1,140	198
- Office Equipment	589	309	(45)	-	853			853	197
- Roads, Bridges, Footpaths	13,611	6,069	-	2,900	22,580	(2,498)		20,082	4,730
- Water	1,360	161	-		1,521	(40)		1,481	407
- Sewer	547	320	-		867	(3)		864	281
- Other	145			532	677			677	77
Loan repayments (principal)	1,674				1,674			1,674	
<b>Total capital expenditure</b>	<b>19,140</b>	<b>10,653</b>	<b>5,678</b>	<b>4,739</b>	<b>40,220</b>	<b>(397)</b>		<b>39,823</b>	<b>11,445</b>
<b>Capital funding</b>									
Rates & other untied funding	8,497	6,749	300		15,546	394		15,940	2,797
Capital grants & contributions	10,343	3,405	5,423	4,744	23,915	(791)		23,124	8,648
Reserves:									
- External restrictions/reserves					-			-	
- Internal restrictions/reserves	300	324	-		624			624	837
New loans					-			-	
Receipts from sale of assets					-			-	
- Plant & equipment					-			-	
- Land & buildings					-			-	
<b>Total capital funding</b>	<b>19,140</b>	<b>10,478</b>	<b>5,723</b>	<b>4,744</b>	<b>40,085</b>	<b>(397)</b>		<b>39,688</b>	<b>12,282</b>
<b>Net capital funding - surplus/(deficit)</b>	<b>-</b>	<b>(175)</b>	<b>45</b>	<b>5</b>	<b>(135)</b>	<b>0</b>		<b>(135)</b>	<b>837</b>

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

## Glen Innes Severn Council

**Capital budget review statement**  
**Recommended changes to revised budget**

Budget variations being recommended include the following material items:

Notes	Details
INCOME	(000's) Explanation
Increase	Capital grants & contributions (65.4) 355 committee project managed.
Increase	Capital grants & contributions (536.6) Grant Economic Affairs
Increase	Capital grants & contributions (738.0) Netball Stadium
Increase	Capital grants & contributions (738.5) Youth Precinct Grant funding
Increase	Capital grants & contributions (18.3) Property: Capital Revenue
Increase	Capital grants & contributions (90.0) Pandemic Support Funding Grant
Increase	Capital grants & contributions (177.0) UrbanRoads:Drought Community Grant 1
Increase	Capital grants & contributions (1,450.9) Grant: Fixing Country Roads
Increase	Capital grants & contributions 406.4 Local Roads & Comm Infra Grant
decrease	Capital grants & contributions 2,480.0 Other Capital Grant Income
decrease	Capital grants & contributions 1,801.9 Grant Funding BRIDGES:Restart
Increase	Capital grants & contributions (60.1) Footpaths: Drought Community Grant 2
Increase	Capital grants & contributions (22.7) Community Recovery Grant
<b>Total Recommended Revenue decrease</b>	
<b>this Quarter</b>	
<b>791</b>	

EXPENSES		(000's)	Explanation
<b>New</b>			
decrease	- Other	(13)	Advised
Increase	- Other	18	Website
increase	- Other	65	355 committee project managed.
increase	- Land & buildings	738	Netball stadium
increase	- Other	739	Skateboard Park
increase	- Other	537	Economic Affairs
<b>New Recommended Expenditure Increases</b>			
<b>this Quarter</b>		<b>2,084</b>	
<b>Renew</b>			
decrease	- Roads, Bridges, Footpaths	(32)	Rangers Valley Road
increase	- Roads, Bridges, Footpaths	226	Waterloo Road
increase	- Roads, Bridges, Footpaths	181	Red Range Rd
increase	- Roads, Bridges, Footpaths	258	Rangers Valley Road
decrease	- Roads, Bridges, Footpaths	(593)	
decrease	- Roads, Bridges, Footpaths	(4)	5310 Ten Mile Road, Rockadooie Creek
increase	- Other	26	Quarry Office Relocation
decrease	- Other	(26)	Wattle Vale establishment
decrease	- Sewer	(3)	Sewer - New Mains (Private Works)
increase	- Sewer	1	Sewer - New Services (Private Works)
decrease	- Water	(40)	Water - New Water Reservoir Design
decrease	- Plant & equipment	(12)	Tag Trailer for New Skid Steer
decrease	- Plant & equipment	(2)	LCSS - Light Vehicle
increase	- Plant & equipment	5	4 x 4 Crewcab with canopy
increase	- Plant & equipment	2	Leaseback Category 2 Vehicle
decrease	- Plant & equipment	(4)	Leaseback Category 3 Vehicle
decrease	- Plant & equipment	(6)	Leaseback Category 1 Vehicle
increase	- Plant & equipment	30	Leaseback Category 3 Vehicle
increase	- Plant & equipment	3	LCSS - Light Vehicle
decrease	- Plant & equipment	(1)	LCSS - Light Vehicle
decrease	- Plant & equipment	(4)	Leaseback Category 3 Vehicle
increase	- Plant & equipment	3	4 x 4 Crewcab Chassis
increase	- Plant & equipment	2	4 x 4 Crewcab Chassis
increase	- Plant & equipment	6	LCSS - Maintenance 4 x 4 Space Cab
increase	- Plant & equipment	11	4 x 4 Crewcab Chassis
decrease	- Plant & equipment	(8)	Leaseback Category 3 Vehicle
increase	- Plant & equipment	13	LCSS - Light Vehicle
increase	- Plant & equipment	10	4 x 4 Single C/C
increase	- Plant & equipment	6	LCSS - Light Vehicle
decrease	- Plant & equipment	(11)	New Electric Vehicle
increase	- Plant & equipment	15	Flail Mower
decrease	- Roads, Bridges, Footpaths	(8)	Works completed in Grey Street near Karinya.
decrease	- Roads, Bridges, Footpaths	(46)	Works completed on renewal of causeway at Confectioners Creek on Shaws F
decrease	- Roads, Bridges, Footpaths	(1,240)	Bald Nob Upgrade Seg 25 - Allocation Moved to 2022/2023 Budget
decrease	- Roads, Bridges, Footpaths	(1,240)	Bald Nob Upgrade Seg 30 - Allocation moved to 2022/2023 Budget
<b>Renewal Recommended Expenditure</b>			
<b>decrease this Quarter</b>		<b>(2,481)</b>	
<b>Total Recommended Expenditure decrease</b>			
<b>this Quarter</b>		<b>(397)</b>	

Glen Innes Severn Council

**Quarterly Budget Review Statement**  
for the period 01/01/22 to 31/03/22

**Cash & investments budget review statement**

Budget review for the quarter ended 31 March 2022

**Cash & investments - Council Consolidated**

(\$'000's)	Original budget 2021/22	Approved changes Other than by QBRs	Sep QBRs	Dec QBRs	Revised budget 2021/22	Variations for this Mar Qtr	Projected year end result	Actual YTD figures
<b>Externally restricted <sup>(1)</sup></b>								
Water Cash at Bank	1,667,825				1,667,825		1,667,825	1,667,825
Water Investment	1,374,815				1,374,815		1,374,815	1,374,815
Sewer Cash at Bank	1,120,723				1,120,723		1,120,723	1,120,723
Sewer Investment	3,238,198				3,238,198		3,238,198	3,238,198
Quarry Cash at Bank	1,983,325				1,983,325		1,983,325	1,983,325
Minerama Committee	18,025				18,025		18,025	18,025
Other S355 Committees	252,575				252,575		252,575	252,575
Trust Funds	170,519				170,519		170,519	170,519
CHSP	391,566				391,566		391,566	391,566
HCP	998,323				998,323		998,323	998,323
Waste Facility & Asset Remediation	3,174,717				3,174,717		3,174,717	3,174,717
Included in Grant related contract liabilities	6,039,728	(6,039,728)			-		-	-
Included in externally restricted cash	2,163,624	(2,163,624)			10		10	-
Specific Purpose Loans - LIRS	687,278				687,278		687,278	687,278
Developer contributions - Rangers Valley Feedlot S7.1'	472,459				472,459		472,459	472,459
Developer contributions - General S7.12	81,875				81,875		81,875	81,875
<b>Total externally restricted</b>	<b>23,835,576</b>	<b>(8,203,352)</b>	<b>-</b>	<b>-</b>	<b>15,632,234</b>	<b>-</b>	<b>15,632,234</b>	<b>15,632,224</b>
(1) Funds that must be spent for a specific purpose								
<b>Internally restricted <sup>(2)</sup></b>								
Employee Leave Entitlement	500,453		(28,669)		471,784		471,784	471,784
Majority - Infrastructure Other	578,421		(578,421)		-		-	-
Drainage	818,195				818,195		818,195	818,195
Building Fees - Bushfire Grant	41,548				41,548		41,548	41,548
Parks	103,371				103,371		103,371	103,371
Economic	-				-		-	-
Infrastructure Other	240,029				240,029		240,029	240,029
Special Projects	1,719,942				1,719,942		1,719,942	1,719,942
Special Projects	230,410		(230,410)		-		-	-
<b>Total internally restricted</b>	<b>4,232,369</b>	<b>-</b>	<b>(837,500)</b>	<b>-</b>	<b>3,394,869</b>	<b>-</b>	<b>3,394,869</b>	<b>3,394,869</b>
(2) Funds that Council has earmarked for a specific purpose								
<b>Unrestricted (ie. available after the above Restrictions)</b>	<b>(2,000,000)</b>	<b>8,203,352</b>	<b>837,500</b>	<b>-</b>	<b>7,040,842</b>	<b>-</b>	<b>7,040,842</b>	<b>6,794,560</b>
<b>Total Cash &amp; investments</b>	<b>26,067,945</b>				<b>26,067,945</b>		<b>26,067,945</b>	<b>25,821,652</b>

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRs report.

Glen Innes Severn Council

**Quarterly Budget Review Statement**  
for the period 01/01/22 to 31/03/22**Key performance indicators budget review statement - Industry KPI's (OLG)**

Budget review for the quarter ended 31 March 2022

(\$000's)	Current projection		Original 21/22	Actuals prior periods 20/21 19/20	
	Amounts	Indicator			
	21/22	21/22			

NSW local government industry key performance indicators (OLG):

**1. Operating performance**

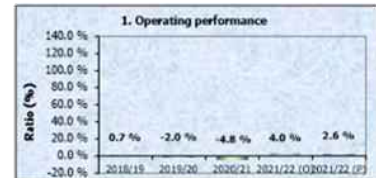
Operating revenue (excl. capital) - operating expenses	1019.9	2.65 %	3.98 %	-4.8 %	-1.97 %
Operating revenue (excl. capital grants & contributions)	38500.9				

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

**2. Own source operating revenue (Rural Council Version)**

Operating revenue (excl. ALL grants & contributions)	38500.9	62.48 %	78.88 %	54.9 %	56.6 %
Total Operating revenue (incl. capital grants & cont)	61624.9				

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants &amp; contributions.



Glen Innes Severn Council

**Quarterly Budget Review Statement**  
for the period 01/01/22 to 31/03/22

**Contracts budget review statement**

Budget review for the quarter ended 31 March 2022

**Part A - Contracts listing** - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract value	Start date	Duration of contract	Budgeted (Y/N)	Notes
NIL new contracts for QBR3 3						

This statement forms part of Council's Quarterly Budget Review Statement (QBR3) for the quarter ended xxxxxx and should be read in conjunction with the total QBR3 report

**Item 7.7**

**Annexure A**



Glen Innes Severn Council

Quarterly Budget Review Statement  
for the period 01/01/22 to 31/03/22

Consultancy & legal expenses budget review statement

Consultancy & legal expenses overview

Expense	YTD expenditure (actual dollars)	Budgeted
Consultancies	214,240	N
Legal Fees	25,556	Y

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments

Expenditure included in the above YTD figure but not budgeted includes:

Details

Contractor fees for Landfill maintenance \$15,241

Swim Centre Contractor \$41,075
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# Glen Innes Severn Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2021

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*"Embracing Change, Building on History"*



# Glen Innes Severn Council

## GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2021

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*"Embracing Change, Building on History"*



**Glen Innes Severn Council****General Purpose Financial Statements**

for the year ended 30 June 2021

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**Overview**

Glen Innes Severn Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

265 Grey Street  
Glen Innes NSW 2370

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: [www.gisc.nsw.gov.au](http://www.gisc.nsw.gov.au).

## Glen Innes Severn Council

### General Purpose Financial Statements

for the year ended 30 June 2021

### Understanding Council's Financial Statements

#### Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

#### What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2021.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

#### About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

#### About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

##### 1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

##### 2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, Property, Plant and Equipment.

##### 3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

##### 4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

##### 5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

#### About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

#### About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

#### Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the Audit Report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

## Glen Innes Severn Council

### General Purpose Financial Statements for the year ended 30 June 2021

#### Statement by Councillors and Management

made pursuant to Section 413(2)(c) of the Local Government Act 1993 (NSW) (as amended)

The attached General Purpose Financial Statements have been prepared in accordance with:


- the *Local Government Act 1993 (NSW)* (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and professional pronouncements, and
- the *Local Government Code of Accounting Practice and Financial Reporting*.

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year,
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 23 September 2021.

  
\_\_\_\_\_  
Carol Sparks  
Mayor  
23 September 2021  
\_\_\_\_\_  
Craig Bennett  
General Manager  
23 September 2021  
\_\_\_\_\_  
Dianne Newman  
Deputy Mayor  
23 September 2021  
\_\_\_\_\_  
Anna Watt  
Responsible Accounting Officer  
23 September 2021



## Glen Innes Severn Council

## Income Statement

for the year ended 30 June 2021

Original unaudited budget 2021 \$ '000		Notes	Actual 2021 \$ '000	Actual 2020 \$ '000
<b>Income from continuing operations</b>				
11,752	Rates and annual charges	B2-1	11,978	11,390
3,356	User charges and fees	B2-2	3,430	3,319
6,622	Other revenue	B2-3	3,555	2,518
10,293	Grants and contributions provided for operating purposes	B2-4	11,166	11,637
2,243	Grants and contributions provided for capital purposes	B2-4	4,687	2,774
607	Interest and investment income	B2-5	187	398
148	Other income	B2-6	176	177
35,021	<b>Total income from continuing operations</b>		<b>35,179</b>	<b>32,213</b>
<b>Expenses from continuing operations</b>				
11,805	Employee benefits and on-costs	B3-1	10,795	10,351
13,198	Materials and services	B3-2	12,130	10,774
284	Borrowing costs	B3-3	792	887
6,506	Depreciation, amortisation and impairment for non-financial assets	B3-4	7,629	7,482
951	Other expenses	B3-5	819	543
–	Net losses from the disposal of assets	B4-1	4,241	1,276
32,744	<b>Total expenses from continuing operations</b>		<b>36,406</b>	<b>31,313</b>
2,277	<b>Operating result from continuing operations</b>		<b>(1,227)</b>	<b>900</b>
2,277	<b>Net operating result for the year attributable to Council</b>		<b>(1,227)</b>	<b>900</b>
35	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>(5,914)</b>	<b>(1,874)</b>

The above Income Statement should be read in conjunction with the accompanying notes.

## Glen Innes Severn Council

## Statement of Comprehensive Income

for the year ended 30 June 2021

	Notes	2021 \$ '000	2020 \$ '000
<b>Net operating result for the year – from Income Statement</b>		<b>(1,227)</b>	<b>900</b>
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	1,291	36,773
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>1,291</b>	<b>36,773</b>
<b>Total other comprehensive income for the year</b>		<b>1,291</b>	<b>36,773</b>
<b>Total comprehensive income for the year attributable to Council</b>		<b>64</b>	<b>37,673</b>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

## Glen Innes Severn Council

### Statement of Financial Position

as at 30 June 2021

	Notes	2021 \$ '000	2020 \$ '000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	9,970	7,227
Investments	C1-2	16,100	13,400
Receivables	C1-4	2,052	2,158
Inventories	C1-5	1,779	2,969
Contract assets and contract cost assets	C1-6	338	502
Other		11	9
<b>Total current assets</b>		<b>30,250</b>	<b>26,265</b>
<b>Non-current assets</b>			
Receivables	C1-4	41	122
Infrastructure, property, plant and equipment	C1-7	313,986	314,083
Investment property	C1-8	205	170
Right of use assets	C2-1	1,088	814
<b>Total non-current assets</b>		<b>315,320</b>	<b>315,189</b>
<b>Total assets</b>		<b>345,570</b>	<b>341,454</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	2,529	1,938
Contract liabilities	C3-2	7,532	2,755
Lease liabilities	C2-1	256	174
Borrowings	C3-3	1,642	1,598
Employee benefit provisions	C3-4	2,449	2,347
<b>Total current liabilities</b>		<b>14,408</b>	<b>8,812</b>
<b>Non-current liabilities</b>			
Payables	C3-1	171	175
Lease liabilities	C2-1	1,167	737
Borrowings	C3-3	9,715	11,358
Employee benefit provisions	C3-4	206	217
Provisions	C3-5	3,736	4,052
<b>Total non-current liabilities</b>		<b>14,995</b>	<b>16,539</b>
<b>Total liabilities</b>		<b>29,403</b>	<b>25,351</b>
<b>Net assets</b>		<b>316,167</b>	<b>316,103</b>
<b>EQUITY</b>			
Accumulated surplus		145,761	146,988
IPPE revaluation reserve	C4-1	170,406	169,115
<b>Council equity interest</b>		<b>316,167</b>	<b>316,103</b>
<b>Total equity</b>		<b>316,167</b>	<b>316,103</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

## Glen Innes Severn Council

Statement of Changes in Equity  
for the year ended 30 June 2021

	Notes	as at 30/06/21			as at 30/06/20		
		Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		146,988	169,115	316,103	146,448	132,342	278,790
Changes due to AASB 1058 and AASB 15 adoption		–	–	–	(360)	–	(360)
<b>Restated opening balance</b>		<b>146,988</b>	<b>169,115</b>	<b>316,103</b>	<b>146,088</b>	<b>132,342</b>	<b>278,430</b>
Net operating result for the year		(1,227)	–	(1,227)	900	–	900
<b>Restated net operating result for the period</b>		<b>(1,227)</b>	<b>–</b>	<b>(1,227)</b>	<b>900</b>	<b>–</b>	<b>900</b>
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	1,291	1,291	–	36,773	36,773
<b>Other comprehensive income</b>		<b>–</b>	<b>1,291</b>	<b>1,291</b>	<b>–</b>	<b>36,773</b>	<b>36,773</b>
<b>Total comprehensive income</b>		<b>(1,227)</b>	<b>1,291</b>	<b>64</b>	<b>900</b>	<b>36,773</b>	<b>37,673</b>
<b>Closing balance at 30 June</b>		<b>145,761</b>	<b>170,406</b>	<b>316,167</b>	<b>146,988</b>	<b>169,115</b>	<b>316,103</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

## Glen Innes Severn Council

## Statement of Cash Flows

for the year ended 30 June 2021

Original unaudited budget 2021 \$ '000		Notes	Actual 2021 \$ '000	Actual 2020 \$ '000
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
11,752	Rates and annual charges		12,030	11,511
3,356	User charges and fees		4,004	2,127
607	Investment and interest revenue received		207	511
12,536	Grants and contributions		20,794	16,304
6,770	Other		2,665	5,847
<i>Payments:</i>				
(11,805)	Employee benefits and on-costs		(11,018)	(10,486)
(13,198)	Materials and services		(11,348)	(11,052)
(284)	Borrowing costs		(736)	(821)
–	Bonds, deposits and retention amounts refunded		–	(1)
(951)	Other		–	(6,138)
8,783	<b>Net cash flows from operating activities</b>	G1-1	<b>16,598</b>	<b>7,802</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
–	Sale of investment securities		–	3,600
–	Sale of infrastructure, property, plant and equipment		312	160
<i>Payments:</i>				
–	Acquisition of term deposits		(2,700)	–
(850)	Purchase of infrastructure, property, plant and equipment		(9,670)	(8,200)
(850)	<b>Net cash flows from investing activities</b>		<b>(12,058)</b>	<b>(4,440)</b>
<b>Cash flows from financing activities</b>				
<i>Payments:</i>				
(1,599)	Repayment of borrowings		(1,599)	(1,536)
(343)	Principal component of lease payments		(198)	(110)
(1,942)	<b>Net cash flows from financing activities</b>		<b>(1,797)</b>	<b>(1,646)</b>
5,991	<b>Net change in cash and cash equivalents</b>		<b>2,743</b>	<b>1,716</b>
6,974	Cash and cash equivalents at beginning of year	C1-1	7,227	5,511
12,965	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>9,970</b>	<b>7,227</b>
13,400	plus: Investments on hand at end of year	C1-2	16,100	13,400
26,365	<b>Total cash, cash equivalents and investments</b>		<b>26,070</b>	<b>20,627</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

## Glen Innes Severn Council

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## Glen Innes Severn Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 23 September 2021. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (NSW)* and *Local Government (General) Regulation 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity for the purpose of preparing these financial statements.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts have been included for comparative analysis (to actuals) and are clearly marked in the following reports and notes:

- Income statement
- Statement of cash flows
- Note B5-1 – Material budget variations

and are clearly marked.

#### **COVID-19**

The outbreak of the Novel Coronavirus (COVID-19), declared by the World Health Organisation as a "Global Pandemic" on 11 March 2020, has impacted global financial markets. Travel restrictions have been implemented by many countries.

Council did not identify any potential material adjustments required to be done as a result of the pandemic. Even though the pandemic had a widespread effect on slowing down economies around the world, as at 30 June 2021 it is hard to predict any significant future implications on Council's business. Council's business operations remain on the same pattern. Council is not aware of any post balance sheet date events which would result in separate disclosures or adjustments to the 30 June 2021 financial results. Hence, 30 June 2021 financial statements were prepared on a going concern basis.

#### **Historical cost convention**

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment and investment property.

#### **Significant accounting estimates and judgements**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of investment properties – refer Note C1-8
- (ii) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7
- (iii) estimated tip remediation provisions – refer Note C3-5
- (iv) employee benefit provisions – refer Note C3-4.

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## A1-1 Basis of preparation (continued)

### Significant judgements in applying the Council's accounting policies

(v) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Note C1-4.

### Monies and other assets received by Council

#### The Consolidated Fund

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993 (NSW)*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General purpose operations
- Water service
- Sewerage service
- Australia Day Committee
- Australian Standing Stones Management Board
- Emmaville Mining Museum Committee
- Glen Innes and District Sports Council
- Minerama Committee
- Pinkett Recreation Reserve Management Committee
- Stonehenge Recreation Reserve Trust
- Emmaville War Memorial Hall Committee
- Open Space Committee
- Glen Elgin Federation Sports Committee

#### The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge.

### Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority are presented as operating cash flows.

### Volunteer services

Council relies on volunteer service within Economic Affairs and Community Services. Council cannot measure the value of volunteer services reliably therefore volunteer services are not required to be recognised.

### New accounting standards and interpretations issued not yet effective

#### New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2021 reporting period.

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## A1-1 Basis of preparation (continued)

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

### **AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current**

### **AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date**

This Standard amends AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.

For example the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.

**Council does not expect any material impact from the above amendments and to its classification of liabilities as current or non-current.**

This standard has an effective date for the 30 June 2024 reporting period.

### **AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018 -2020 and Other Amendments**

This Standard amends a number of standards as follows:

- AASB 1 to simplify the application of AASB 1 by a subsidiary that becomes a first-time adopter after its parent in relation to the measurement of cumulative translation differences,
- AASB 3 to update a reference to the Conceptual Framework for Financial Reporting without changing the accounting requirements for business combinations,
- AASB 9 to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability,
- AASB 116 to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset,
- AASB 137 to specify the costs that an entity includes when assessing whether a contract will be loss-making and
- AASB 141 to remove the requirement to exclude cash flows from taxation when measuring fair value, thereby aligning the fair value measurement requirements in AASB 141 with those in other Australian Accounting Standards.

**Council does not expect any material impact from the above amendments.**

This standard has an effective date for the 30 June 2023 reporting period.

### **New accounting standards adopted during the year**

During the year Council adopted the following accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from 1 July 2020:

- AASB 1059 Service Concession Arrangements: Grantor and associated amendments
- AASB 2018- 6 Amendments to Australian Accounting Standards – Definition of a business
- AASB 2018 – 7 Amendments to Australian Accounting Standards – Definition of material
- AASB 2019 – 3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform
- AASB 2019 -5 Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia

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#### A1-1 Basis of preparation (continued)

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- AASB 2019 – 7 Amendments to Australian Accounting Standards – Disclosure of GFS Measures of Key Fiscal Aggregates and GAAP / GFS Reconciliations
- AASB 2020 – 4 Amendments to Australian Accounting Standards – Covid-19 Related Rent Concessions

None of the above newly adopted standards had a material impact on Council's reported financial position, financial performance and/or associated financial statements disclosures.



**B Financial Performance****B1 Functions or activities****B1-1 Functions or activities – income, expenses and assets**

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

	Income		Expenses <sup>1</sup>		Operating result		Grants and contributions		Carrying amount of assets	
	2021 \$ '000	2020 <sup>1</sup> \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 <sup>2</sup> \$ '000	2021 \$ '000	2020 \$ '000
<b>Functions or activities</b>										
Administration	1,634	817	10,537	6,087	(8,903)	(5,270)	–	125	26,496	30,891
Community services and education	3,456	3,150	4,152	3,466	(696)	(316)	3,192	2,986	2,107	2,177
Economic affairs	1,776	2,437	3,197	2,399	(1,421)	38	1,503	2,395	6,299	4,120
Environment	3,140	2,415	2,157	1,474	983	941	657	–	15,046	17,829
General Purpose	10,084	9,790	37	112	10,047	9,678	2,948	2,900	–	–
Governance	204	6	557	440	(353)	(434)	10	–	–	–
Health	20	17	97	110	(77)	(93)	–	–	–	–
Housing and community amenities	379	297	459	392	(80)	(95)	28	12	686	–
Mining, manufacturing and construction	2,226	2,172	2,587	2,978	(361)	(806)	–	–	6,329	5,874
Public order and safety	420	762	1,853	1,857	(1,433)	(1,095)	356	4	975	88
Recreation and culture	1,152	1,566	2,218	2,489	(1,066)	(923)	1,029	1,379	20,973	17,245
Sewerage services	1,786	1,820	1,434	1,669	352	151	32	–	27,154	26,819
Transport and communication	6,405	4,582	4,790	5,460	1,615	(878)	6,078	4,585	206,369	203,519
Water supplies	2,497	2,382	2,331	2,380	166	2	20	25	33,136	32,891
<b>Total functions and activities</b>	<b>35,179</b>	<b>32,213</b>	<b>36,406</b>	<b>31,313</b>	<b>(1,227)</b>	<b>900</b>	<b>15,853</b>	<b>14,411</b>	<b>345,570</b>	<b>341,453</b>

<sup>(1)</sup> 2020 figures were adjusted on internal sales of gravel by \$987 thousand<sup>(2)</sup> \$2,377 thousand of contributions were added to 2020 for comparability



## B1-2 Components of functions or activities

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

### Governance

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policymaking committees, public disclosure (e.g. GIPA), and legislative compliance.

### Administration

Includes corporate support and other support services, engineering works, and any Council policy compliance.

### Public order and safety

Includes Council's fire and emergency services levy, fire protection, emergency services, beach control, enforcement of regulations and animal control.

### Health

Includes immunisation, food control, health centres etc.

### Environment

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

### Community services and education

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation - as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's services, including family day care, child care, and other family and children services.

### Housing and community amenities

Includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

### Water supplies

Includes provision of water services to the community.

### Sewerage services

Includes provision of sewerage services to the community.

### Recreation and culture

Includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

### Mining, manufacturing and construction

Includes building control, quarries and pits, mineral resources, and abattoirs.

### Transport and communication

Urban local, urban regional, includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

### Economic affairs

Includes camping areas and caravan parks; tourism and area promotion; industrial development promotion; sale yards and markets; real estate development; commercial nurseries; and other business undertakings.

### General Purpose

General purpose activity.

**B2 Sources of income****B2-1 Rates and annual charges**

	Timing	2021 \$ '000	2020 \$ '000
<b>Ordinary rates</b>			
Residential	2	3,295	3,109
Farmland	2	3,184	3,082
Business	2	681	711
Less: pensioner rebates (mandatory)		(143)	(143)
Less: pensioner rebates (Council policy)		(117)	(117)
<b>Rates levied to ratepayers</b>		<b>6,900</b>	<b>6,642</b>
Pensioner rate subsidies received		114	112
<b>Total ordinary rates</b>		<b>7,014</b>	<b>6,754</b>
<b>Annual charges</b>			
(pursuant to s. 496, s. 496A, s. 496B, s. 501 & s. 611)			
Domestic waste management services	2	1,241	1,196
Water supply services	2	1,169	1,129
Sewerage services	2	1,688	1,654
Drainage	2	529	316
Less: pensioner rebates (mandatory)		(79)	(76)
Less: pensioner rebates (Council policy)		(60)	(62)
Waste facility management levies	2	372	363
<b>Annual charges levied</b>		<b>4,860</b>	<b>4,520</b>
Pensioner subsidies received:			
– Water	2	39	40
– Sewerage	2	37	39
– Domestic waste management	2	28	37
<b>Total annual charges</b>		<b>4,964</b>	<b>4,636</b>
<b>Total rates and annual charges</b>		<b>11,978</b>	<b>11,390</b>
<b>Timing of revenue recognition for rates and annual charges</b>			
Rates and annual charges recognised at a point in time (2)		11,978	11,390
<b>Total rates and annual charges</b>		<b>11,978</b>	<b>11,390</b>

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

**Accounting policy**

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are in substance, a rates payment.

**B2-2 User charges and fees**

	Timing	2021 \$ '000	2020 \$ '000
<b>Specific user charges</b>			
(per s.502 - specific 'actual use' charges)			
Water supply services	1	1,302	1,133
Sewerage services	1	32	31
Waste management services (non-domestic)	2	432	436
Other	1	3	3
<b>Total specific user charges</b>		<b>1,769</b>	<b>1,603</b>
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s.608)</b>			
Planning and building regulation	2	105	49
Private works – section 67	1	143	275
Regulatory/ statutory fees	2	93	67
Town planning	2	95	46
<b>Total fees and charges – statutory/regulatory</b>		<b>436</b>	<b>437</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s.608))</b>			
Cemeteries	2	119	147
Child care	1	232	187
Leaseback fees – Council vehicles	2	24	–
Saleyards	2	159	182
Swimming centres	2	110	119
Quarries and gravel pits	2	552	598
Trade waste fees	2	26	43
Other	2	3	3
<b>Total fees and charges – other</b>		<b>1,225</b>	<b>1,279</b>
<b>Total user charges and fees</b>		<b>3,430</b>	<b>3,319</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		1,712	1,629
User charges and fees recognised at a point in time (2)		1,718	1,690
<b>Total user charges and fees</b>		<b>3,430</b>	<b>3,319</b>

**Accounting policy**

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods/services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as membership fees for leisure centre the fee is recognised on a straight-line basis over the expected life of membership.

Licences granted by Council are either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

**B2-3 Other revenue**

	Timing	2021 \$ '000	2020 \$ '000
Rental income – other council properties (2019 only)	1	–	1
Fines	2	68	13
Legal fees recovery – rates and charges (extra charges)	2	92	63
Legal fees recovery – other	2	21	29
Commissions and agency fees	1	19	27
Diesel rebate	2	94	118
Recycling income (non-domestic)	2	83	39
Sales – general	2	47	52
Aged and disabled	2	19	32
Insurance rebates and incentives	2	135	65
Sales – quarries and gravel pits <sup>1</sup>	2	1,617	1,512
Tourism sales	2	236	103
Found and transferred to Council assets	2	687	286
Other	2	263	178
Adjustment of overdepreciated assets	2	174	–
<b>Total other revenue</b>		<b>3,555</b>	<b>2,518</b>

**Timing of revenue recognition for other revenue**

Other revenue recognised over time (1)	19	28
Other revenue recognised at a point in time (2)	3,536	2,490
<b>Total other revenue</b>	<b>3,555</b>	<b>2,518</b>

**Accounting policy for other revenue**

Where the revenue related to a contract with a customer, the revenue is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods/services being provided.

Where the revenue relates to a contract which is not enforceable or does not contain sufficiently specific performance obligations then revenue is recognised when an unconditional right to a receivable arises or the cash is received, which is earlier.

<sup>(1)</sup> \$986,554 of internal quarry sales in 2020 were eliminated against material and services.

## B2-4 Grants and contributions

		Operating 2021 \$ '000	Operating 2020 \$ '000	Capital 2021 \$ '000	Capital 2020 \$ '000
	Timing				
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>General purpose (untied)</b>					
<b>Current year allocation</b>					
Financial assistance – general component	2	1,424	1,409	–	–
Financial assistance – local roads component	2	687	697	–	–
<b>Payment in advance - future year allocation</b>					
Financial assistance – general component	2	1,524	1,492	–	–
Financial assistance – local roads component	2	738	741	–	–
<b>Amount recognised as income during current year</b>		<b>4,373</b>	<b>4,339</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
<b>Previously specific grants:</b>					
Aerodromes	2	–	–	–	100
Aged care	1	2,456	2,242	–	–
Water supplies	2	–	–	–	25
Child care	2	65	81	–	–
Employment and training programs	2	–	5	–	–
Library	2	86	85	–	–
LIRS subsidy	2	113	138	–	–
Noxious weeds	1	582	–	–	–
Recreation and culture	1 & 2	–	432	502	861
Storm/flood damage	2	–	–	389	–
Transport (roads to recovery)	2	1,344	1,273	–	–
Transport (other roads and bridges funding)	1 & 2	–	325	1,869	280
Aboriginal services	2	45	44	–	–
Tourism and area promotion	1 & 2	259	1,011	1,122	685
Town planning	2	12	11	–	–
Youth services	2	28	87	–	–
Other specific grants	2	–	6	34	–
Animal	2	–	4	–	–
<b>Previously contributions:</b>					
Bushfire services	2	75	–	–	–
Recreation and culture	2	(4)	16	–	–
Transport for NSW contributions (regional roads, block grant)	2	595	230	138	633
Sewerage (excl. section 64 contributions)	2	–	–	4	13
Tourism	1	–	–	99	–
Water supplies (excl. section 64 contributions)	2	–	–	1	3
Other contributions	2	60	–	–	–
Aged and disabled	2	586	447	–	–
Child care	2	12	10	–	–
Fire Protection	2	356	698	–	–
Library/learning centre	2	38	37	–	1
Section 355 committees	2	85	115	–	–
Youth Services	2	–	1	–	–
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>6,793</b>	<b>7,298</b>	<b>4,158</b>	<b>2,601</b>
<b>Non-cash contributions</b>					
Buildings	2	–	–	316	–
<b>Total other contributions – non-cash</b>		<b>–</b>	<b>–</b>	<b>316</b>	<b>–</b>

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**B2-4 Grants and contributions (continued)**

	Operating 2021 \$ '000	Operating 2020 \$ '000	Capital 2021 \$ '000	Capital 2020 \$ '000
Timing				
<b>Total special purpose grants and non-developer contributions (tied)</b>	<b>6,793</b>	<b>7,298</b>	<b>4,474</b>	<b>2,601</b>
<b>Total grants and non-developer contributions</b>	<b>11,166</b>	<b>11,637</b>	<b>4,474</b>	<b>2,601</b>
<b>Comprising:</b>				
– Commonwealth funding	10,631	7,803	3,494	–
– State funding	535	1,917	664	1,157
– Other funding	–	1,917	316	1,444
	<b>11,166</b>	<b>11,637</b>	<b>4,474</b>	<b>2,601</b>

**Developer contributions**

	Operating 2021 \$ '000	Operating 2020 \$ '000	Capital 2021 \$ '000	Capital 2020 \$ '000
Notes Timing				
<b>Developer contributions:</b>				
<b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>				
<b>Cash contributions</b>				
S 7.11 – contributions towards amenities/services	2 –	–	166	169
S 64 – water supply contributions	2 –	–	19	2
S 64 – sewerage service contributions	2 –	–	28	2
<b>Total developer contributions – cash</b>	<b>–</b>	<b>–</b>	<b>213</b>	<b>173</b>
<b>Total developer contributions</b>	<b>–</b>	<b>–</b>	<b>213</b>	<b>173</b>
<b>Total contributions</b>	<b>–</b>	<b>–</b>	<b>213</b>	<b>173</b>
<b>Total grants and contributions</b>	<b>11,166</b>	<b>11,637</b>	<b>4,687</b>	<b>2,774</b>
<b>Timing of revenue recognition for grants and contributions</b>				
Grants and contributions recognised over time (1)	3,038	2,242	99	–
Grants and contributions recognised at a point in time (2)	8,128	9,395	4,588	2,774
<b>Total grants and contributions</b>	<b>11,166</b>	<b>11,637</b>	<b>4,687</b>	<b>2,774</b>

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## B2-4 Grants and contributions (continued)

### Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

	Operating 2021 \$ '000	Operating 2020 \$ '000	Capital 2021 \$ '000	Capital 2020 \$ '000
Notes				
<b>Unspent grants</b>				
Unspent funds at 1 July	37	40	1,059	–
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	1,884	–	8	–
<b>Add:</b> Funds received and not recognised as revenue in the current year	801	–	5,341	1,439
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	–	–	–	–
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(298)	(3)	(629)	(380)
<b>Unspent grants at 30 June</b>	<b>2,424</b>	<b>37</b>	<b>5,779</b>	<b>1,059</b>
<b>Contributions</b>	G4			
Unspent funds at 1 July	–	–	780	598
<b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	213	182
<b>Add:</b> contributions received and not recognised as revenue in the current year	–	–	–	–
<b>Add:</b> contributions recognised as income in the current period obtained in respect of a future rating identified by Council for the purpose of establishing a rate	–	–	(438)	–
<b>Less:</b> contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	–	–
<b>Unspent contributions at 30 June</b>	<b>–</b>	<b>–</b>	<b>555</b>	<b>780</b>

### Accounting policy

#### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g.

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## B2-4 Grants and contributions (continued)

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completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

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## B2-4 Grants and contributions (continued)

### Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

### Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

### Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

## B2-5 Interest and investment income

	2021 \$ '000	2020 \$ '000
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	17	56
– Overdue user fees and charges	4	6
– Cash and investments	166	336
<b>Total interest and investment income (losses)</b>	<b>187</b>	<b>398</b>

### Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

Dividends are recognised as income in profit or loss when the shareholder's right to receive payment is established unless the dividend clearly represents a recovery of part of the cost of the investment.

**B2-6 Other income**

	Notes	2021 \$ '000	2020 \$ '000
<b>Fair value increment on investment properties</b>			
Fair value increment on investment properties		35	–
<b>Total fair value increment on investment properties</b>	C1-8	<b>35</b>	<b>–</b>
<b>Rental income</b>			
<b>Investment properties</b>			
Lease income (excluding variable lease payments not dependent on an index or rate)		106	121
<b>Total Investment properties</b>		<b>106</b>	<b>121</b>
<b>Other lease income</b>			
Leaseback fees - council vehicles		35	56
<b>Total Other lease income</b>		<b>35</b>	<b>56</b>
<b>Total rental income</b>	C2-2	<b>141</b>	<b>177</b>
<b>Total other income</b>		<b>176</b>	<b>177</b>

## B3 Costs of providing services

### B3-1 Employee benefits and on-costs

	2021 \$ '000	2020 \$ '000
Salaries and wages	8,662	8,391
Employee leave entitlements (ELE)	1,614	1,411
Superannuation	996	940
Workers' compensation insurance	211	158
Fringe benefit tax (FBT)	45	3
<b>Total employee costs</b>	<b>11,528</b>	<b>10,903</b>
Less: capitalised costs	(733)	(552)
<b>Total employee costs expensed</b>	<b>10,795</b>	<b>10,351</b>

#### Accounting policy

Employee benefit expenses are recorded when the service has been provided by the employee.

#### Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

#### Superannuation plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

**B3-2 Materials and services**

	Notes	2021 \$ '000	2020 \$ '000
Raw materials and consumables <sup>1</sup>		7,316	6,309
Contractor and consultancy costs		334	209
Audit Fees	F2-1	58	41
<b>Previously other expenses:</b>			
Councillor and Mayoral fees and associated expenses	F1-2	140	141
Advertising		245	205
Bank charges		60	54
Cleaning		236	47
Computer software charges		577	519
Election expenses		1	–
Electricity and heating		453	557
Insurance		293	255
Postage		55	65
Printing and stationery		63	54
Street lighting		78	109
Subscriptions and publications		219	134
Telephone and communications		159	208
Protective clothing		75	10
Travel expenses		164	157
Annual rates and charges		266	286
Training costs (other than salaries and wages)		186	153
Other expenses		585	656
Freight and cartage		348	300
Lease fees and rentals		26	26
Photocopying		11	9
Promotions and trade fairs		62	100
Asset adjustments		–	(24)
Section 355 committees		10	23
Security services		22	22
Valuation fees		43	42
<b>Legal expenses:</b>			
– Legal expenses: debt recovery		21	119
– Legal expenses: other		24	17
Variable lease expense relating to usage		–	(29)
<b>Total materials and services</b>		<b>12,130</b>	<b>10,774</b>
<b>Total materials and services</b>		<b>12,130</b>	<b>10,774</b>

**Accounting policy**

Expenses are recorded on an accruals basis as the council receives the goods or services.

(1) \$986,554 of internal gravel sales in 2020 were eliminated against Other Revenue.



### B3-3 Borrowing costs

	Notes	2021 \$ '000	2020 \$ '000
<b>(i) Interest bearing liability costs</b>			
Interest on leases		37	30
Interest on loans		685	779
<b>Total interest bearing liability costs</b>		<b>722</b>	<b>809</b>
<b>Total interest bearing liability costs expensed</b>		<b>722</b>	<b>809</b>
<b>(ii) Other borrowing costs</b>			
– Remediation liabilities	C3-5	70	76
– Other liabilities		–	2
<b>Total other borrowing costs</b>		<b>70</b>	<b>78</b>
<b>Total borrowing costs expensed</b>		<b>792</b>	<b>887</b>

#### Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

**B3-4 Depreciation, amortisation and impairment of non-financial assets**

	Notes	2021 \$ '000	2020 \$ '000
<b>Depreciation and amortisation</b>			
Plant and equipment	C1-7	757	1,121
Office equipment		11	53
Furniture and fittings		14	17
<b>Infrastructure:</b>			
– Buildings	C1-7	1,002	981
– Other structures		263	301
– Roads (general)		2,700	2,321
– Roads (causeways)		84	83
– Roads (carparks)		22	16
– Bridges		562	565
– Footpaths		57	33
– Stormwater drainage		194	150
– Water supply network		538	519
– Sewerage network		477	467
– Swimming pools		43	47
– Other open space/recreational assets		62	52
– Kerb and gutter		139	155
– Major street furniture		62	55
Right of use assets	C2-1	411	311
<b>Other assets:</b>			
– Library books		44	47
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Tip assets	C3-5, C1-7	171	188
<b>Total gross depreciation and amortisation costs</b>		<b>7,613</b>	<b>7,482</b>
Less: capitalised costs		(190)	–
<b>Total depreciation and amortisation costs</b>		<b>7,423</b>	<b>7,482</b>
<b>Impairment / revaluation decrement of IPPE</b>			
Crown land		206	–
<b>Total gross IPPE impairment / revaluation decrement costs</b>		<b>206</b>	<b>–</b>
<b>Total IPPE impairment / revaluation decrement costs charged to Income Statement</b>		<b>206</b>	<b>–</b>
<b>TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT OF NON-FINANCIAL ASSETS</b>		<b>7,629</b>	<b>7,482</b>

**Accounting policy for depreciation, amortisation and impairment of non-financial assets****Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-7 for IPPE assets.

Depreciation is capitalised where in-house assets have contributed to new assets.

**Impairment of non-financial assets**

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are no longer required to be tested for impairment under AASB 136. This is because these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets that have an indefinite useful life, or are not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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**B3-4 Depreciation, amortisation and impairment of non-financial assets (continued)**

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

**B3-5 Other expenses**

	Notes	2021 \$ '000	2020 \$ '000
<b>Receivables write-off</b>			
Other		37	26
<b>Total impairment of receivables</b>	C1-4	<b>37</b>	<b>26</b>
<b>Other</b>			
Contributions/levies to other levels of government			
Contributions/levies to other levels of government		228	111
– Emergency services levy (includes FRNSW, SES, and RFS levies)		17	14
– NSW fire brigade levy		82	74
– NSW rural fire service levy		455	318
<b>Total other</b>		<b>782</b>	<b>517</b>
<b>Total other expenses</b>		<b>819</b>	<b>543</b>

**Accounting policy**

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

**B4 Gains or losses****B4-1 Gain or loss from the disposal, replacement and de-recognition of assets**

	Notes	2021 \$ '000	2020 \$ '000
<b>Gain (or loss) on disposal of property (excl. investment property)</b>	C1-7		
Less: carrying amount of property assets sold/written off		(422)	(1,196)
<b>Gain (or loss) on disposal</b>		<b>(422)</b>	<b>(1,196)</b>
<b>Gain (or loss) on disposal of plant and equipment</b>	C1-7		
Proceeds from disposal – plant and equipment		292	–
Less: carrying amount of plant and equipment assets sold/written off		(85)	–
<b>Gain (or loss) on disposal</b>		<b>207</b>	<b>–</b>
<b>Gain (or loss) on disposal of infrastructure</b>	C1-7		
Proceeds from disposal – infrastructure		–	160
Less: carrying amount of infrastructure assets sold/written off		(3,941)	(1)
<b>Gain (or loss) on disposal</b>		<b>(3,941)</b>	<b>159</b>
<b>Buildings</b>			
Proceeds from disposal – Buildings		20	–
Less: carrying amount of Buildings assets sold/written off		(105)	–
<b>Gain (or loss) on disposal</b>		<b>(85)</b>	<b>–</b>
<b>Other sewer assets</b>			
Less: carrying amount of Sewer assets sold/written off		–	(239)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>(239)</b>
<b>Net gain (or loss) on disposal of assets</b>		<b>(4,241)</b>	<b>(1,276)</b>

**Accounting policy**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These are included in the Income Statement.

The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is derecognised.

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 25/06/2020 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

**Material variations of more than 10%** between original budget and actual results or where the variance is considered material by nature are explained below.

**Variation Key:** **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
<b>REVENUES</b>				
Rates and annual charges	11,752	11,978	226	2% <b>F</b>
User charges and fees	3,356	3,430	74	2% <b>F</b>
Other revenues	6,622	3,555	(3,067)	(46)% <b>U</b>
Actual figures do not include internal gravel sales.				
Operating grants and contributions	10,293	11,166	873	8% <b>F</b>
Capital grants and contributions	2,243	4,687	2,444	109% <b>F</b>
Mainly due to Council being successful in obtaining additional grants above those budgeted. A number of the projects are still not complete and as some funding is only received based on the milestones in the grant agreements not all funding was received in the financial year.				
Interest and investment revenue	607	187	(420)	(69)% <b>U</b>
Significant drop due to decreased interest rates as a result of pandemic.				
Other income	148	176	28	19% <b>F</b>
The favourable balance has occurred as a result of the net gain from fair value adjustment of investment property.				
<b>EXPENSES</b>				
Employee benefits and on-costs	11,805	10,795	1,010	9% <b>F</b>
Materials and services	13,198	12,130	1,068	8% <b>F</b>
Borrowing costs	284	792	(508)	(179)% <b>U</b>
Unexpectedly low budgeted figures which were adjusted later as part of quarterly budget reviews.				
Depreciation, amortisation and impairment of non-financial assets	6,506	7,629	(1,123)	(17)% <b>U</b>
Increase mostly due to revaluation of road assets in 2020 financial year.				
Other expenses	951	819	132	14% <b>F</b>
Some of the other expenses were reclassified to Material and Services as a result of the FS template restructure.				
Net losses from disposal of assets	–	4,241	(4,241)	∞ <b>U</b>
This line represents de-recognition of undepreciated components of assets which were replaced or renewed in current year. It is not possible to accurately budget for this figure. In 2021 financial year Council spent two times the level of renewal expenditure on infrastructure assets compared to previous year.				

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**B5-1 Material budget variations (continued)**

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
<b>STATEMENT OF CASH FLOWS</b>				
<b>Cash flows from operating activities</b>	8,783	16,598	7,815	89% <b>F</b>
Due to unexpected receipt of new operating grants.				
<b>Cash flows from investing activities</b>	(850)	(12,058)	(11,208)	1,319% <b>U</b>
Due to the timing of capital projects and cash flow payments.				
<b>Cash flows from financing activities</b>	(1,942)	(1,797)	145	(7)% <b>F</b>



## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

	2021 \$ '000	2020 \$ '000
<b>Cash and cash equivalents</b>		
Cash on hand and at bank	9,970	7,227
<b>Total cash and cash equivalents</b>	<b>9,970</b>	<b>7,227</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	9,970	7,227
<b>Balance as per the Statement of Cash Flows</b>	<b>9,970</b>	<b>7,227</b>

#### Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

#### C1-2 Financial investments

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Financial assets at amortised cost</b>				
Term deposits	16,100	–	13,400	–
<b>Total</b>	<b>16,100</b>	<b>–</b>	<b>13,400</b>	<b>–</b>
<b>Total financial investments</b>	<b>16,100</b>	<b>–</b>	<b>13,400</b>	<b>–</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>26,070</b>	<b>–</b>	<b>20,627</b>	<b>–</b>

#### Accounting policy

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

#### Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

#### Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and

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**C1-2 Financial investments (continued)**

- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

**C1-3 Restricted cash, cash equivalents and investments**

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Total cash, cash equivalents and investments</b>	<b>26,070</b>	<b>–</b>	<b>20,627</b>	<b>–</b>
<b>attributable to:</b>				
External restrictions	23,836	–	15,462	–
Internal restrictions	4,234	–	4,876	–
Unrestricted <sup>(1)</sup>	(2,000)	–	289	–

(1) Council's unrestricted negative cash at 30 June 2021 was a result of a timing issue with approving internal reserves loans. Council made sure this process is implemented in line with the council's budget requirements in 2022 financial year.

	2021 \$ '000	2020 \$ '000
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**Details of restrictions****External restrictions – included in liabilities**

Specific purpose unexpended grants – general fund	6,040	1,059
Specific purpose unexpended loans – general	687	165
Trust funds	170	175
Life Choices Program - CHSP & HCP	1,390	1,259
<b>External restrictions – included in liabilities</b>	<b>8,287</b>	<b>2,658</b>

**External restrictions – other**

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	554	780
Specific purpose unexpended grants (recognised as revenue) – general fund	2,163	37
Water fund	3,043	2,654
Sewer fund	4,359	3,941
Waste management	3,174	3,975
Glen Innes Aggregates	1,984	1,155
Council committees	272	262
<b>External restrictions – other</b>	<b>15,549</b>	<b>12,804</b>

**Total external restrictions**

	<b>23,836</b>	<b>15,462</b>
Building Fees - Bushfire Grant	42	34
Drainage – Operational	818	293
Economic	–	743
Employees leave entitlement	500	489
Infrastructure – Other	819	1,269

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### C1-3 Restricted cash, cash equivalents and investments (continued)

	2021 \$ '000	2020 \$ '000
Parks	105	146
Special projects	1,950	1,901
Other	-	1
<b>Total internal restrictions</b>	<b>4,234</b>	<b>4,876</b>
<b>Total restrictions</b>	<b>28,070</b>	<b>20,338</b>

Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

**C1-4 Receivables**

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Purpose</b>				
Rates and annual charges <sup>(1)</sup>	664	65	637	146
User charges and fees	1,022	–	1,253	–
Accrued revenues				
– Interest on investments	40	–	60	–
– Other income accruals	251	–	118	–
Net GST receivable	115	–	133	–
Other debtors	1	–	–	–
<b>Total</b>	<b>2,093</b>	<b>65</b>	<b>2,201</b>	<b>146</b>
<b>Less: provision of impairment</b>				
Rates and annual charges	(37)	(24)	(39)	(24)
User charges and fees	(4)	–	(4)	–
<b>Total provision for impairment – receivables</b>	<b>(41)</b>	<b>(24)</b>	<b>(43)</b>	<b>(24)</b>
<b>Total net receivables</b>	<b>2,052</b>	<b>41</b>	<b>2,158</b>	<b>122</b>

(1) \$339,169 of water consumption charges were reclassified from rates and annual charges to user charges debtors in 2020 financial year.

**Externally restricted receivables****Water supply**

– Rates and availability charges	384	–	352	–
– Other	4	–	–	–

**Sewerage services**

– Rates and availability charges	110	–	119	–
– Other	11	–	–	–

<b>Total external restrictions</b>	<b>509</b>	<b>–</b>	<b>471</b>	<b>–</b>
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<b>Unrestricted receivables</b>	<b>1,543</b>	<b>41</b>	<b>1,687</b>	<b>122</b>
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<b>Total net receivables</b>	<b>2,052</b>	<b>41</b>	<b>2,158</b>	<b>122</b>
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	2021 \$ '000	2020 \$ '000
<b>Movement in provision for impairment of receivables</b>		
Balance at the beginning of the year (calculated in accordance with AASB 139)	67	41
<b>Balance at the end of the year</b>	<b>67</b>	<b>41</b>

**Accounting policy**

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

**Impairment**

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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**C1-4 Receivables (continued)**

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

Receivables with a contractual amount of \$500.00 written off during the reporting period are still subject to enforcement activity.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Rates and annual charges outstanding are secured against the property.

**C1-5 Inventories**

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>(i) Inventories at cost</b>				
Stores and materials	378	–	359	–
Trading stock (Quarry & Visitor Information Stock)	1,401	–	2,610	–
<b>Total inventories at cost</b>	<b>1,779</b>	<b>–</b>	<b>2,969</b>	<b>–</b>
<b>Total inventories</b>	<b>1,779</b>	<b>–</b>	<b>2,969</b>	<b>–</b>

**Accounting policy****Raw materials and stores, work in progress and finished goods**

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**C1-6 Contract assets**

	2021 \$ '000	2020 \$ '000
Contract assets	338	502
<b>Total contract assets</b>	<b>338</b>	<b>502</b>

**Contract assets**

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Accrued Income	–	–	63	–
Grant Contract Assets	338	–	439	–
<b>Total contract assets</b>	<b>338</b>	<b>–</b>	<b>502</b>	<b>–</b>

**Significant changes in contract assets**

No significant changes year over year.

**Accounting policy****Contract assets**

Contract assets represent Council's right to payment in exchange for goods or services the Council has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.



## C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period												At 30 June 2021		
	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	Additions renewals \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	AVP transfers \$ '000	Adjustments and transfers \$ '000	Reclassification \$ '000	Carrying value of contributed assets \$ '000	Carrying Value of Found Assets to Income Statements \$ '000	Revaluation decrements to profit and loss \$ '000	Revaluation decrements to equity (APR) \$ '000	Revaluation increments to equity (APR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	1,480	-	1,480	2,291	-	-	-	(1,037)	(7)	-	-	-	-	-	-	2,726	-	2,726
Plant and equipment	12,889	(8,155)	4,734	921	238	(85)	(757)	-	-	-	-	-	-	-	487	11,333	(5,797)	5,536
Office equipment	305	(283)	22	-	-	-	(11)	-	37	-	-	-	-	-	-	305	(257)	48
Furniture and fittings	263	(195)	68	13	15	-	(14)	-	1	-	-	-	-	-	-	291	(208)	83
Plant and equipment (under finance lease)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land:																		
- Crown land	1,657	-	1,657	-	-	-	-	-	-	453	-	-	(206)	-	-	1,905	-	1,905
- Operational land	9,873	-	9,873	-	-	(422)	-	-	-	(453)	-	-	-	-	-	8,997	-	8,997
- Community land	3,000	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	2,999	-	2,999
Infrastructure:																		
- Buildings	44,638	(25,135)	19,503	148	36	(105)	(1,002)	-	-	-	316	541	-	-	-	45,694	(26,256)	19,438
- Other structures	10,818	(8,273)	4,545	629	60	(1,153)	(263)	-	118	231	-	-	-	-	-	10,245	(6,083)	4,162
- Roads (general)	136,772	(49,943)	86,829	3,395	63	(2,056)	(2,700)	383	-	-	-	101	-	(3,903)	-	136,273	(55,160)	81,113
- Roads (causeways)	7,167	(4,247)	2,920	-	-	-	(84)	-	-	-	-	-	-	-	-	7,166	(4,331)	2,835
- Roads (carparks)	1,395	(428)	969	-	76	-	(22)	-	-	-	-	-	-	-	-	1,488	(448)	1,040
- Bridges	58,581	(22,684)	35,897	1,132	-	(655)	(562)	654	-	-	-	-	-	-	4,268	64,840	(24,106)	40,734
- Footpaths (road related)	4,544	(1,204)	3,340	9	-	(2)	(57)	-	12	-	-	-	-	-	-	4,547	(1,245)	3,302
- Bulk earthworks (non-depreciable)	64,708	-	64,708	-	-	-	-	-	-	-	-	46	-	-	-	64,754	-	64,754
- Stormwater drainage	17,589	(7,098)	10,491	-	-	-	(194)	-	-	-	-	-	-	-	-	17,589	(7,293)	10,296
- Water supply network	40,705	(13,708)	26,999	312	123	(27)	(538)	-	-	-	-	-	-	-	243	41,449	(14,336)	27,113
- Sewerage network	31,933	(10,168)	21,765	47	6	-	(477)	-	-	(3)	-	-	-	-	196	32,281	(10,743)	21,538
- Swimming pools	3,144	(1,367)	1,777	-	-	-	(43)	-	4	-	-	-	-	-	-	3,142	(1,405)	1,737
- Other open space/recreational assets (general)	3,562	(897)	2,665	126	81	(48)	(62)	-	-	(72)	-	-	-	-	-	3,642	(953)	2,689
- Other infrastructure (kerb and gutter)	11,330	(5,542)	5,788	-	17	-	(139)	-	-	-	-	-	-	-	-	11,330	(5,681)	5,649
- Other infrastructure (major street furniture)	2,516	(394)	2,122	-	-	(1)	(62)	-	-	(156)	-	-	-	-	-	2,331	(427)	1,904
Other assets:																		
- Library books	957	(448)	509	-	-	-	(44)	-	1	-	-	-	-	-	-	958	(491)	467
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																		
- Tip assets	3,610	(188)	3,422	-	-	-	(171)	-	(329)	-	-	-	-	-	-	3,263	(342)	2,921
<b>Total infrastructure, property, plant and equipment</b>	<b>472,436</b>	<b>(158,353)</b>	<b>314,083</b>	<b>9,023</b>	<b>715</b>	<b>(4,554)</b>	<b>(7,202)</b>	<b>-</b>	<b>(163)</b>	<b>-</b>	<b>316</b>	<b>688</b>	<b>(206)</b>	<b>(3,903)</b>	<b>5,194</b>	<b>479,548</b>	<b>(165,562)</b>	<b>313,986</b>

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

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## C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2019			Asset movements during the reporting period										At 30 June 2020		
	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	Additions renewals \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	WUP transfers \$ '000	Adjustments and transfers \$ '000	Carrying Value of Fixed Assets \$ '000	Transfers to right of use assets \$ '000	Revaluation decrements to equity (AAR) \$ '000	Revaluation increments to equity (AAR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	288	–	288	–	1,480	–	–	(288)	–	–	–	–	–	1,480	–	1,480
Plant and equipment	11,869	(7,037)	4,862	749	121	–	(1,121)	–	(5)	128	–	–	–	12,889	(8,165)	4,734
Office equipment	303	(230)	73	–	2	–	(53)	–	–	–	–	–	–	305	(283)	22
Furniture and fittings	241	(178)	63	11	11	–	(17)	–	–	–	–	–	–	263	(195)	68
Plant and equipment (under finance lease)	562	(47)	515	–	–	–	–	–	10	–	(525)	–	–	–	–	–
Land:																
– Operational land	9,873	–	9,873	–	–	–	–	–	–	–	–	–	–	9,873	–	9,873
– Community land	2,975	–	2,975	–	–	–	–	–	–	25	–	–	–	3,000	–	3,000
– Crown land	1,657	–	1,657	–	–	–	–	–	–	–	–	–	–	1,657	–	1,657
Infrastructure:																
– Buildings	43,895	(24,150)	19,739	–	758	–	(981)	–	(13)	–	–	–	–	44,638	(25,135)	19,503
– Other structures	10,028	(5,902)	4,126	519	115	(19)	(301)	–	105	–	–	–	–	10,818	(6,273)	4,545
– Roads	128,113	(34,917)	93,196	1,848	–	(445)	(2,321)	191	–	–	–	(8,440)	–	135,772	(49,943)	85,829
– Bridges	58,588	(22,409)	36,179	492	–	(448)	(565)	27	–	–	–	–	210	58,581	(22,684)	35,897
– Footpaths	3,144	(1,190)	1,954	119	10	(24)	(33)	–	–	–	–	–	1,314	4,544	(1,204)	3,340
– Bulk earthworks (non-depreciable)	24,845	–	24,845	–	–	–	–	–	–	–	–	–	39,863	64,708	–	64,708
– Stormwater drainage	13,889	(5,391)	8,498	–	–	5	(150)	–	–	–	–	–	2,138	17,589	(7,098)	10,491
– Water supply network	39,958	(13,676)	26,282	427	440	(234)	(519)	54	169	123	–	–	257	40,705	(13,706)	26,999
– Sewerage network	31,536	(9,757)	21,779	441	40	(239)	(407)	–	–	–	–	–	211	31,933	(10,168)	21,765
– Swimming pools	3,143	(1,319)	1,824	–	–	–	(47)	–	–	–	–	–	–	3,144	(1,387)	1,777
– Other open space/recreational assets	3,324	(916)	2,408	299	117	(18)	(52)	16	(105)	–	–	–	–	3,562	(897)	2,665
– Roads (causeways)	7,122	(4,134)	2,988	–	–	–	(83)	–	–	–	–	–	–	7,187	(4,247)	2,920
– Roads (carparks)	1,263	(338)	945	–	–	–	(16)	–	–	–	–	–	41	1,395	(426)	969
– Other infrastructure (kerb and gutter)	12,941	(8,192)	6,749	–	40	–	(155)	–	–	–	–	(847)	–	11,330	(5,542)	5,788
– Other infrastructure (major street furniture)	2,236	(336)	1,900	–	257	–	(55)	–	–	10	–	–	11	2,516	(394)	2,122
Other assets:																
– Library books	935	(411)	524	39	3	(10)	(47)	–	–	–	–	–	–	957	(448)	509
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																
– Tip assets	4,000	–	4,000	–	–	–	(188)	–	(390)	–	–	–	–	3,610	(188)	3,422
<b>Total infrastructure, property, plant and equipment</b>	<b>416,778</b>	<b>(138,536)</b>	<b>278,242</b>	<b>4,744</b>	<b>3,394</b>	<b>(1,430)</b>	<b>(7,171)</b>	<b>–</b>	<b>(229)</b>	<b>285</b>	<b>(525)</b>	<b>(7,287)</b>	<b>44,060</b>	<b>472,436</b>	<b>(158,353)</b>	<b>314,083</b>

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

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## C1-7 Infrastructure, property, plant and equipment (continued)

### Accounting policy

Infrastructure, property, plant and equipment are held at fair value. Independent valuations are performed at least every five years, however the carrying amount of assets is assessed at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Industry (DoI) - Water.

Increases in the carrying amounts arising on revaluation are credited to the revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

When infrastructure property, plant and equipment are acquired by council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 15	Playground equipment	5 to 15
Office furniture	5 to 20	Benches, seats etc.	10 to 20
Vehicles	5 to 10		
Plant	7 to 40	<b>Buildings</b>	
Heavy Plant	10 to 30	Buildings: masonry	50 to 100
		Buildings: other	20 to 40
<b>Water and sewer assets</b>		<b>Stormwater assets</b>	
Reservoirs	25 to 150	Conduits	60 to 90
Reticulation pipes	90	Pits	90
Treatment Works	10 to 120		
Weirs	25 to 100	<b>Other infrastructure assets</b>	
Pump Stations	10 to 100	Bulk earthworks	Infinite
Bores	35 to 75	Swimming pools	50
<b>Transportation assets</b>		Other open space/recreational assets	20
Sealed roads: surface	15	Other infrastructure	20
Sealed roads: base	45	Monuments	100
Unsealed roads: surface	30		
Sub-base	Infinite		
Bridge: concrete	60 to 120		
Bridge: timber	60 to 100		
Kerb, gutter and footpaths	80		

Depreciation starts in the year following the year of acquisition of an asset

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

### Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

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## C1-7 Infrastructure, property, plant and equipment (continued)

### Crown reserves

Crown reserves under Council's care and control as well as Crown land devolved to Council are recognised as assets of the council. While ownership of the land remains with the Crown, Council retains operational control of the land and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Where the Crown land is under a lease arrangement they are accounted for under AASB 16 *Leases*.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

### Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, all Rural Fire Fighting Plant and Equipment (Red Fleet Assets) and Land and Buildings (Premises) purchased or constructed wholly or partly from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the Red Fleet Assets and Premises have been purchased or constructed. Furthermore, council must not sell or otherwise dispose of any of the above assets purchased or constructed wholly or partly from money to the credit of the Fund without the written consent of the Commissioner. In case of disposal, all proceeds are to be paid to the credit of the Fund.

In light of the above legislative requirements and based on the analysis of the existing Council's Rural Fire District Service Agreement with the Commissioner of the NSW Rural Fire Service, Council determined that, in substance, the Commissioner bears substantially all risks and rewards as well as rights and obligations in respect to all the Rural Fire Fighting Plant and Equipment (Red Fleet Assets) and Land and Buildings (Premises) "vested" in the Council, for the foreseeable future.

Council concludes that the abovementioned assets do not meet asset definition and recognition criteria as required by the Australian Accounting Standards due to lack of control over economic benefits which are expected to flow from the asset. As a result, council has continued not to recognise in its Financial Statements any Rural Fire Fighting Plant and Equipment (Red Fleet Assets) or any Rural Fire Service Land and Buildings (Premises) that have been "vested" in Council.

**C1-8 Owned Investment property**

	<b>2021</b>	<b>2020</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Owned investment property</b>		
Investment property on hand at fair value	<b>205</b>	170
<b>Total owned investment property</b>	<b>205</b>	170
<b>Owned investment property</b>		
<b>At fair value</b>		
Opening balance at 1 July	<b>170</b>	170
Net gain/(loss) from fair value adjustments	<b>35</b>	—
<b>Closing balance at 30 June</b>	<b>205</b>	170

**Accounting policy**

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council.

Changes in Fair Values are recorded in the Income Statement as part of other income.

Properties that are under construction for future use as investment properties are regarded as investment property. These are also carried at fair value unless the fair value cannot yet be reliably determined. Where that is the case, the property will be accounted for at cost until either the fair value becomes reliably determinable or construction is complete.

**C2 Leasing activities****C2-1 Council as a lessee**

Council has leases over vehicles and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

**Terms and conditions of lease**

Terms and conditions of leases are detailed in the Lease Agreement.

**Vehicles**

Council leases vehicles and equipment with lease terms varying from 5 to 10 years; the lease payments are fixed during the lease term and there is generally no renewal option.

**Office and IT equipment**

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for between 3 and 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

**Extension options**

At commencement date and each subsequent reporting date, Council assesses where it is reasonably certain that the extension options will be exercised.

Potential future lease payments are not included in lease liabilities as Council has assessed that the exercise of the option is not reasonably certain.

**(a) Right of use assets**

	Plant & Equipment \$ '000	Total \$ '000
<b>2021</b>		
Opening balance at 1 July	814	814
Additions to right-of-use assets	696	696
Depreciation charge	(411)	(411)
Other movement	(11)	(11)
<b>Balance at 30 June</b>	<b>1,088</b>	<b>1,088</b>
<b>2020</b>		
Adoption of AASB 16 at 1 July 2019 – first time lease recognition	190	190
Adoption of AASB 16 at 1 July 2019 – transfer of IPPE from Note C1-7	525	525
Additions to right-of-use assets	416	416
Adjustments to right-of-use assets due to re-measurement of lease liability	(6)	(6)
Depreciation charge	(311)	(311)
<b>Balance at 30 June</b>	<b>814</b>	<b>814</b>

**(b) Lease liabilities**

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Lease liabilities	256	1,167	174	737
<b>Total lease liabilities</b>	<b>256</b>	<b>1,167</b>	<b>174</b>	<b>737</b>

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## C2-1 Council as a lessee (continued)

### (c) (i) The maturity analysis

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per Statement of Financial Position \$ '000
<b>2021</b>					
Cash flows	300	1,265	–	1,565	1,423
<b>2020</b>					
Cash flows	206	867	–	1,073	911

### (d) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

	2021 \$ '000	2020 \$ '000
Interest on lease liabilities	37	30
Variable lease payments based on usage not included in the measurement of lease liabilities	–	(29)
Depreciation of right of use assets	411	311
	<b>448</b>	<b>312</b>

### (e) Statement of Cash Flows

Total cash outflow for leases	198	110
	<b>198</b>	<b>110</b>

### Accounting policy

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

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## C2-1 Council as a lessee (continued)

### Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

### Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

## C2-2 Council as a lessor

### Operating leases

Council leases out a number of properties and /or plant and equipment to community groups, these leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer note C1-8) and/or IPP&E (refer in this note part (v) below) in the Statement of Financial Position.

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below:

	2021 \$ '000	2020 \$ '000
--	-----------------	-----------------

#### (i) Assets held as investment property

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below

Lease income (excluding variable lease payments not dependent on an index or rate)	106	121
<b>Total income relating to operating leases for investment property assets</b>	<b>106</b>	<b>121</b>

#### (ii) Assets held as property, plant and equipment

Lease income (excluding variable lease payments not dependent on an index or rate)	35	56
<b>Total income relating to operating leases for Council assets</b>	<b>35</b>	<b>56</b>

### Accounting policy

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components, the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

### C3 Liabilities of Council

#### C3-1 Payables

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Payables</b>				
Goods and services – operating expenditure	1,805	–	1,000	–
Accrued expenses:				
– Borrowings	78	–	92	–
– Salaries and wages <sup>(1)</sup>	129	–	443	–
Prepaid rates	428	–	378	–
Other	89	171	25	175
<b>Total payables</b>	<b>2,529</b>	<b>171</b>	<b>1,938</b>	<b>175</b>
<b>Total payables</b>	<b>2,529</b>	<b>171</b>	<b>1,938</b>	<b>175</b>

(1) \$442,831 of accrued payroll expenses in 2020 were reclassified from goods and services payables to accrued salaries and wages.

#### Payables relating to restricted assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Externally restricted assets</b>				
Water	23	–	24	–
Sewer	9	–	11	–
Payables relating to externally restricted assets	32	–	35	–
<b>Total payables relating to restricted assets</b>	<b>32</b>	<b>–</b>	<b>35</b>	<b>–</b>
<b>Total payables relating to unrestricted assets</b>	<b>2,497</b>	<b>171</b>	<b>1,903</b>	<b>175</b>
<b>Total payables</b>	<b>2,529</b>	<b>171</b>	<b>1,938</b>	<b>175</b>

#### Current payables not anticipated to be settled within the next twelve months

	2021 \$ '000	2020 \$ '000
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Other liabilities	–	1,284
<b>Total payables</b>	<b>–</b>	<b>1,284</b>

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**C3-1 Payables (continued)****Accounting policy**

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

**Payables**

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

**C3-2 Contract Liabilities**

		2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
	Notes				
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	6,040	–	1,059	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	102	–	495	–
Life Choice Program upfront fees	(iii)	1,390	–	1,201	–
<b>Total grants received in advance</b>		<b>7,532</b>	<b>–</b>	<b>2,755</b>	<b>–</b>
<b>Total contract liabilities</b>		<b>7,532</b>	<b>–</b>	<b>2,755</b>	<b>–</b>

**Notes**

(i) Council has received funding to construct assets including sporting facilities, bridges, library and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

(iii) Upfront client fees and grant funds for the CHP and CHSP programs are payments for delivery of services to external customers. Therefore the funds received are recorded as a contract liability on receipt and recognised as revenue when services are delivered.

### C3-2 Contract Liabilities (continued)

#### Revenue recognised that was included in the contract liability balance at the beginning of the period

	2021 \$ '000	2020 \$ '000
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	1,642	361
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>1,642</b>	<b>361</b>

#### Significant changes in contract liabilities

Increase by \$5M is mostly due to advance payments for new capital grants. The major impact was from the following programs/ projects with the unspent grant money as at 30 June 2021 as follows:

- a) Fixing Local Roads - Round 2: \$2M
- b) Fixing Country Roads - \$0.5M
- c) Centennial Parklands Skywalk - \$0.3M
- d) Local Roads Community Infrastructure Program - \$0.5M

#### Accounting policy

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer. Council presents the funds which exceed revenue recognised as a contract liability.

### C3-3 Borrowings

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Loans – secured <sup>1</sup>	1,642	9,715	1,598	11,358
<b>Total borrowings</b>	<b>1,642</b>	<b>9,715</b>	<b>1,598</b>	<b>11,358</b>

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

#### Borrowings relating to restricted assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
<b>Externally restricted assets</b>				
Water	112	1,602	112	1,714
Sewer	180	854	169	1,034
Borrowings relating to externally restricted assets	292	2,456	281	2,748
<b>Total borrowings relating to restricted assets</b>	<b>292</b>	<b>2,456</b>	<b>281</b>	<b>2,748</b>
<b>Total borrowings relating to unrestricted assets</b>	<b>1,350</b>	<b>7,259</b>	<b>1,317</b>	<b>8,610</b>
<b>Total borrowings</b>	<b>1,642</b>	<b>9,715</b>	<b>1,598</b>	<b>11,358</b>

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**C3-3 Borrowings (continued)****(a) Changes in liabilities arising from financing activities**

	2020		Non-cash movements				2021
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	12,956	(1,599)	–	–	–	–	11,357
Lease liability (Note C2-1b)	911	(183)	695	–	–	–	1,423
<b>Total liabilities from financing activities</b>	<b>13,867</b>	<b>(1,782)</b>	<b>695</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>12,780</b>

	2019		Non-cash movements				2020
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	14,492	(1,536)	–	–	–	–	12,956
Lease liability (Note C2-1b)	421	490	–	–	–	–	911
<b>Total liabilities from financing activities</b>	<b>14,913</b>	<b>(1,046)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>13,867</b>

**(b) Financing arrangements**

	2021 \$ '000	2020 \$ '000
<b>Total facilities</b>		
Bank overdraft facilities <sup>(1)</sup>	200	200
Credit cards/purchase cards	115	115
<b>Total financing arrangements</b>	<b>315</b>	<b>315</b>
<b>Drawn facilities</b>		
– Credit cards/purchase cards	40	30
<b>Total drawn financing arrangements</b>	<b>40</b>	<b>30</b>
<b>Undrawn facilities</b>		
– Bank overdraft facilities	200	200
– Credit cards/purchase cards	75	85
<b>Total undrawn financing arrangements</b>	<b>275</b>	<b>285</b>

**Additional financing arrangements information****Breaches and defaults**

During the current and prior year, there were no defaults or breaches on any of the loans.

**Security over loans**

Loan liabilities are secured over the asset that were funded and future Council rates.  
Leased liabilities are secured by the underlying leased assets.

**Bank overdrafts**

The bank overdraft of Council is secured by a charge over Council rates.  
Acceptance/Resolution by council of terms and conditions contained in the Letter of Offer and Statutory Declaration of General Manager.

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

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### C3-3 Borrowings (continued)

#### Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

### C3-4 Employee benefit provisions

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Annual leave	835	–	797	–
Long service leave	1,553	205	1,473	216
Other leave	61	1	77	1
<b>Total employee benefit provisions</b>	<b>2,449</b>	<b>206</b>	<b>2,347</b>	<b>217</b>

#### Employee benefit provisions relating to restricted assets

There are no restricted assets (external or internal) applicable to the above provisions

#### Current employee benefit provisions not anticipated to be settled within the next twelve months

	2021 \$ '000	2020 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,301	1,284
	<b>1,301</b>	<b>1,284</b>

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### C3-4 Employee benefit provisions (continued)

#### Accounting policy

##### Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

##### Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

##### On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

### C3-5 Provisions

	2021 Current \$ '000	2021 Non-Current \$ '000	2020 Current \$ '000	2020 Non-Current \$ '000
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	–	3,736	–	4,052
<b>Sub-total – asset remediation/restoration</b>	<b>–</b>	<b>3,736</b>	<b>–</b>	<b>4,052</b>
<b>Total provisions</b>	<b>–</b>	<b>3,736</b>	<b>–</b>	<b>4,052</b>
<b>Provisions relating to restricted assets</b>				
<b>Total provisions relating to restricted assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total provisions relating to unrestricted assets</b>	<b>–</b>	<b>3,736</b>	<b>–</b>	<b>4,052</b>
<b>Total provisions</b>	<b>–</b>	<b>3,736</b>	<b>–</b>	<b>4,052</b>

### Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Net carrying amount \$ '000
<b>2021</b>		
At beginning of year	4,052	4,052
Unwinding of discount	70	70
Amounts used (payments)	(57)	(57)
Remeasurement effects	(329)	(329)
Total other provisions at end of year	3,736	3,736
<b>2020</b>		
At beginning of year	4,390	4,390
- Revised costs	(414)	(414)
Unwinding of discount	76	76
Total other provisions at end of year	4,052	4,052

### Nature and purpose of provisions

#### Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council tip.

#### Self-insurance

Council does not self-insure.

#### Accounting policy

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

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### C3-5 Provisions (continued)

#### Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

C4    Reserves  
C4-1   Nature and purpose of reserves

**Infrastructure, property, plant and equipment revaluation reserve**  
The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

**D Council structure****D1 Results by fund**

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

**D1-1 Income Statement by fund**

	General 2021 \$ '000	Water 2021 \$ '000	Sewer 2021 \$ '000
<b>Income from continuing operations</b>			
Rates and annual charges	9,185	1,136	1,657
User charges and fees	2,044	1,324	62
Interest and investment revenue	137	17	33
Other revenues	3,551	1	3
Grants and contributions provided for operating purposes	11,166	–	–
Grants and contributions provided for capital purposes	4,636	19	32
Other income	176	–	–
<b>Total income from continuing operations</b>	<b>30,895</b>	<b>2,497</b>	<b>1,787</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	10,324	354	117
Materials and services	11,592	313	225
Borrowing costs	582	136	74
Depreciation, amortisation and impairment of non-financial assets	6,404	738	487
Other expenses	(360)	649	530
Net losses from the disposal of assets	4,100	141	–
<b>Total expenses from continuing operations</b>	<b>32,642</b>	<b>2,331</b>	<b>1,433</b>
<b>Operating result from continuing operations</b>	<b>(1,747)</b>	<b>166</b>	<b>354</b>
<b>Net operating result for the year</b>	<b>(1,747)</b>	<b>166</b>	<b>354</b>
<b>Net operating result attributable to each council fund</b>	<b>(1,747)</b>	<b>166</b>	<b>354</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(6,383)</b>	<b>147</b>	<b>322</b>



## D1-2 Statement of Financial Position by fund

	General 2021 \$ '000	Water 2021 \$ '000	Sewer 2021 \$ '000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	7,181	1,668	1,121
Investments	11,487	1,375	3,238
Receivables	1,543	388	121
Inventories	1,779	—	—
Contract assets and contract cost assets	338	—	—
Contract assets	—	—	—
Contract cost assets	—	—	—
Other	11	—	—
<b>Total current assets</b>	<b>22,339</b>	<b>3,431</b>	<b>4,480</b>
<b>Non-current assets</b>			
Receivables	41	—	—
Infrastructure, property, plant and equipment	261,600	29,703	22,683
Investment property	205	—	—
Contract assets	—	—	—
Contract cost assets	—	—	—
Right of use assets	1,088	—	—
Right of use assets	—	—	—
<b>Total non-current assets</b>	<b>262,934</b>	<b>29,703</b>	<b>22,683</b>
<b>TOTAL ASSETS</b>	<b>285,273</b>	<b>33,134</b>	<b>27,163</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	2,497	23	9
Contract liabilities	—	—	—
Contract liabilities	7,532	—	—
Lease liabilities	—	—	—
Lease liabilities	256	—	—
Borrowings	1,350	112	180
Employee benefit provision	2,449	—	—
<b>Total current liabilities</b>	<b>14,084</b>	<b>135</b>	<b>189</b>
<b>Non-current liabilities</b>			
Payables	171	—	—
Contract liabilities	—	—	—
Lease liabilities	—	—	—
Lease liabilities	1,167	—	—
Borrowings	7,259	1,602	854
Employee benefit provision	206	—	—
Provisions	3,736	—	—
<b>Total non-current liabilities</b>	<b>12,539</b>	<b>1,602</b>	<b>854</b>
<b>TOTAL LIABILITIES</b>	<b>26,623</b>	<b>1,737</b>	<b>1,043</b>
<b>Net assets</b>	<b>258,650</b>	<b>31,397</b>	<b>26,120</b>
<b>EQUITY</b>			
Accumulated surplus	117,796	14,536	13,429
Revaluation reserves	140,854	16,861	12,691
<b>Council equity interest</b>	<b>258,650</b>	<b>31,397</b>	<b>26,120</b>
<b>Total equity</b>	<b>258,650</b>	<b>31,397</b>	<b>26,120</b>

**D2 Interests in other entities****D2-5 Subsidiaries, joint arrangements and associates not recognised****New England Joint Organisation (NEJO)**

The NEJO was established on 11 May 2018 and is a separately constituted entity pursuant to Part 7 (Sections 400O to 400ZH) of the Local Government Act (NSW) 1993, as amended, and the Local Government (General) Regulation 2008.

The principle purpose of the NEJO is to establish strategic regional priorities and to provide regional leadership to the geographical area for which it serves, and to identify and take up opportunities for intergovernmental cooperation on matters relating to the joint organisation area.

NEJO comprises of seven voting member councils: Armidale Regional Council, Glen Innes Severn Council, Inverell Shire Council, Moree Plains Shire Council, Narrabri Shire Council, Tenterfield Shire Council and Uralla Shire Council.

The Board of NEJO consists of:

- The Mayors of each Member Council, who are entitled to one (1) vote at Meetings;
- A non-voting representative of the NSW Government, who is the Regional Director of the Department of Premier and Cabinet.

The Chairperson is to be elected by the voting representatives of the Board from one (1) of the Mayoral representatives. Chairperson does not have a casting vote.

A decision of the Board is supported by a majority at which a quorum is present is a decision of NEJO.

Glen Innes Severn Council, as a member of the NEJO, has a one seventh voting right in respect to the decisions of the Board. Considering the fact that decision making is based on majority votes, council does not have control, joint control or significant influence over relevant activities of the organisation.

In accordance with the Charter each member of the NEJO contributes annual fees towards the operation of the joint organisation. In 2019/2021 the payments made by Glen Innes Severn Council was \$18,874.

**New England Weeds Authority**

New England Weeds Authority (NEWA) is the registered trading name of The New England Tablelands Noxious Plants County Council. NEWA is a single purpose Council which is a Local Control Authority for priority and invasive weeds under the NSW Biosecurity Act, 2015. The present area of operation of NEWA is the local government areas of Uralla Shire Council, Armidale Regional Council, Walcha Shire Council, and Glen Innes Severn Council (under a Memorandum of Understanding). These Councils are located in the Northern Tablelands region of New South Wales.

The County Council's governance is in accordance with the Local Government Act 1993 (LGA 1993) with the County Council first proclaimed in 1947.

NEWA is funded by contributions from its four Constituent Councils, grants and private works. Each Constituent Council has delegated its Noxious weeds control function to NEWA and contributes in accordance with NEWA's proclamation. NEWA's governing body consists of five Councillors elected by each of the Constituent Councils.

Council does not have control, joint control or significant influence over decision making or the overall activities of the organisation.

## E Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of Council.

Council's objective is to maximise its return on cash and investments while maintaining an adequate level of liquidity and preserving capital. The finance team manage the cash and investments portfolio with the assistance of independent advisers. Council has an investment policy which complies with s 625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to NSW Council setting out the make-up and performance of the portfolio as required by local government regulations.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk. Financial risk management is carried out by the finance team under policies approved by the Councillors.

The fair value of receivables, loans, investments and financial liabilities approximates the carrying amount. The risks associated with the financial instruments held are:

- interest rate risk – the risk that movements in interest rates could affect returns
- liquidity risk – the risk that Council will not be able to pay its debts as and when they fall due
- credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from its independent advisers before placing any cash and investments.

#### (a) Market risk – interest rate and price risk

	2021 \$ '000	2020 \$ '000
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	133	204

#### (b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

The major risk associated with these receivables is credit risk – the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages the payment of debt.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

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**E1-1 Risks relating to financial instruments held (continued)**

A profile of Council's receivables credit risk at balance date follows:

**Credit risk profile****Receivables – rates and annual charges**

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

	Not yet overdue \$ '000	< 1 year overdue \$ '000	1 - 2 years overdue \$ '000	2 - 5 years overdue \$ '000	> 5 years overdue \$ '000	Total \$ '000
<b>2021</b>						
Gross carrying amount	396	136	58	115	24	729
<b>2020</b>						
Gross carrying amount	341	221	88	80	53	783

**Receivables - non-rates and annual charges and contract assets**

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet overdue \$ '000	0 - 30 days overdue \$ '000	31 - 60 days overdue \$ '000	61 - 90 days overdue \$ '000	> 91 days overdue \$ '000	Total \$ '000
<b>2021</b>						
Gross carrying amount	1	898	44	381	105	1,429
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	4.00%	0.29%
ECL provision	–	–	–	–	4	4
<b>2020</b>						
Gross carrying amount	660	530	153	133	88	1,564
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	1.00%	0.06%
ECL provision	–	–	–	–	1	1

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## E1-1 Risks relating to financial instruments held (continued)

### (c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(c)(i) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in: ≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
<b>2021</b>							
Trade/other payables	0.00%	–	2,502	171	–	2,673	2,700
Loans	5.73%	–	2,126	7,829	3,740	13,695	11,357
<b>Total financial liabilities</b>		–	<b>4,628</b>	<b>8,000</b>	<b>3,740</b>	<b>16,368</b>	<b>14,057</b>
<b>2020</b>							
Trade/other payables	0.00%	–	1,937	175	–	2,112	2,113
Loans	5.73%	–	2,289	7,988	3,900	14,177	12,956
<b>Total financial liabilities</b>		–	<b>4,226</b>	<b>8,163</b>	<b>3,900</b>	<b>16,289</b>	<b>15,069</b>



## E2-1 Fair value measurement

Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment
- Investment property
- Financial assets and liabilities

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

**Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2:** Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

### Recurring fair value measurements

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2021	2020	2021	2020	2021	2020	2021	2020
Investment property	C1-8								
Jamesies Fuel and Fix		30/06/21	30/06/18	205	—	—	170	205	170
Total investment property				205	—	—	170	205	170
Infrastructure, property, plant and equipment	C1-7								
Plant and equipment		30/06/16	30/06/16	—	—	5,536	4,734	5,536	4,734
Office equipment		30/06/18	30/06/18	—	—	48	22	48	22
Furniture and fittings		30/06/18	30/06/18	—	—	83	68	83	68
– Crown Land		30/06/18	30/06/18	—	—	1,905	1,657	1,905	1,657
– Operational land		30/06/18	30/06/18	—	—	8,997	9,873	8,997	9,873
– Community land		30/06/18	30/06/18	—	—	2,999	3,000	2,999	3,000
Buildings		30/06/18	30/06/18	—	—	19,438	19,503	19,438	19,503
Other structures		30/06/18	30/06/18	—	—	4,162	4,545	4,162	4,545
– Roads (General)		30/06/20	30/06/20	—	—	81,113	85,829	81,113	85,829
– Roads (Causeways)		30/06/20	30/06/20	—	—	2,835	2,920	2,835	2,920
– Roads (Car Parks)		30/06/20	30/06/20	—	—	1,040	969	1,040	969
– Bridges		30/06/21	30/06/20	—	—	40,734	35,897	40,734	35,897
– Footpaths (Road Related)		30/06/20	30/06/18	—	—	3,302	3,340	3,302	3,340
– Bulk earthworks (non-depreciable)		30/06/20	30/06/18	—	—	64,754	64,708	64,754	64,708
– Stormwater drainage		30/06/20	30/06/20	—	—	10,296	10,491	10,296	10,491
– Water supply network		30/06/18	30/06/18	—	—	27,113	26,999	27,113	26,999
– Sewerage network		30/06/18	30/06/18	—	—	21,538	21,765	21,538	21,765
– Swimming pools		30/06/18	30/06/18	—	—	1,737	1,777	1,737	1,777
– Other open space/recreational assets (General)		30/06/18	30/06/18	—	—	2,689	2,665	2,689	2,665
– Other infrastructure (Kerb and Gutter)		30/06/20	30/06/20	—	—	5,649	5,788	5,649	5,788
– Other infrastructure (Major Street Furniture)		30/06/20	30/06/20	—	—	1,904	2,122	1,904	2,122
– Library books		30/06/16	30/06/16	—	—	467	509	467	509
Total infrastructure, property, plant and equipment				—	—	308,339	309,181	308,339	309,181

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## E2-1 Fair value measurement (continued)

### Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

### Valuation techniques

#### Fair value Hierarchy

AASB 13 Fair Value Measurement requires disclosure of fair value measurement by level of input, using the following hierarchy:

-Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

-Level 2 – Inputs other than quoted prices included within level 1 that are observable for the asset or liability either directly or indirectly.

-Level 3 – Unobservable inputs for asset or liability.

#### Fair Value – Valuation techniques

The valuation techniques prescribed by AASB 13 can be summarised as:

**Cost Approach:** A valuation technique that reflects the amount that would be required to replace the service capacity of an asset (current replacement cost).

**Income Approach:** Valuation technique that converts future amounts (cash flows inflows/outflows) to signal the current (i.e. discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about these future amounts.

**Market Approach:** A valuation technique that uses prices and other relevant information, generated by market transactions involving identical or comparable (similar) assets, liabilities or a group of assets and liabilities such as a business.

#### Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (i.e. Level 1 inputs), Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Level 2 valuation process for some asset classes where the basis was Cost Approach under Level 2 input which were determined based on whereby maximising observable inputs and minimising unobservable inputs as below:

- Quoted prices for a similar asset in active markets
- Current replacement cost concept
- Purchase price
- Useful life

Level 3 valuation process for some asset classes where the basis was Cost Approach. The inputs used:

- Pattern of consumption
- Residual Value
- Asset Condition
- Unit rates
- Useful life

Where Council is unable to derive fair valuations using quoted market prices of identical assets (i.e. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

#### Investment property

Glen Innes Severn Council currently holds one investment property (known as Jamesies Fuel and Fix). Council obtains an independent valuation of its investment property on a regular basis and at the end of each reporting period the financial statements reflect the latest valuation.

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## E2-1 Fair value measurement (continued)

The best evidence of Fair Value is the current price in an active market for similar assets. The following information is used where necessary;

- Current prices in an active market for different types of properties or similar properties in a less active market.
- Expected future rental income generated from the property based on a discounted cash flow.

The investment property held by Council has been valued with the Valuer using calculation techniques that are appropriate minimising unobservable inputs (namely level 2 inputs).

The property was valued by Mike Williams Valuations (Glen Innes Valuation Services) AAPI, FREAV, Registered Valuer 619, Certified Practising Valuer on 30 June 2021.

There are no valuation changes from prior years.

### Infrastructure, property, plant and equipment (IPPE)

#### Transportation assets

Transportation assets is a valuation class of asset for the purposes of AASB 13 *Fair Value Measurement* which combines following classes of assets from Note C1-7: roads, bridges, footpaths, bulk earthworks, stormwater drainage, kerb and gutter, major street furniture.

Transportation assets have been valued internally in 2020 except bridges. Also, council performed update of the values of unsealed roads on new condition data. Council engaged external valuer APV Valuers and Asset Management to perform comprehensive valuation of bridges as at 30 June 2021.

Council's pavement Asset Management System contains detailed dimensions and specification for all Council roads. Valuations for the road carriageway, comprising surface, pavement and formation were based on calculations carried out in 2010 utilising the in house NAMS PLUS Asset management system for detailed pavement information residing in Council's Pavement Management System Council fair values, road infrastructure assets using, Level 3 inputs at a component level.

The 'Cost Approach' is used to value transportation assets by componentising the assets into significant parts and then rolling up these component values to provide an overall asset valuation within Council's Asset System. In between full revaluations, Council undertakes annual indexation of stormwater drainage assets in accordance with the latest indices provided in the Rates Reference Manual issued by Crown Lands and Water (CLAW), and up-to-date ABS Road & Bridge construction index for all other transportation assets.

There were no changes in valuation technique from prior year.

Due to specialised nature and significant judgement involved, the transportation assets have been valued using unobservable Level 3 inputs which include:

- Unit rates per measurement basis (m2, m, etc)
- Useful life
- Asset Condition

#### Buildings

Buildings assets are valued externally. Council engaged Scott Fullarton Valuations Pty Ltd to perform a comprehensive valuation of buildings assets as at 30 June 2018.

Most of the Council's buildings are specialised by nature and were valued utilising the cost approach. The approach estimated the replacement cost of each building and componentising of significant parts of specific buildings with different useful lives and taking into account a range of factors. Where the unit rates could be supported by market evidence, Level 2 inputs were utilised. Other inputs (such as estimates of useful life, asset condition and componentisation) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets have been valued utilising Level 3 inputs.

There were no changes in valuation technique from prior year.

#### Land

Land is valued externally. Council engaged Scott Fullarton Valuations Pty Ltd to perform a comprehensive valuation of its land as at 30 June 2018.

Land is a valuation class of asset for the purposes of AASB 13 *Fair Value Measurement* which combines following classes of assets from Note C1-8: Operational Land and Community Land.

Council's "Operational" land by definition has no special restriction other than those that may apply to any piece of land.

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## E2-1 Fair value measurement (continued)

Council's "Community" land (including owned by Council, the Crown and various other Government Agencies that is managed by Council) by definition from the LG Act 1993 is land intended for public access and use or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed, dedication under section 94 of the Environment Planning and Assessment Act 1979). This gives rise to the restrictions in the Act, intended to preserve the qualities of the land. Indeed, Community Land cannot be sold; cannot be leased, licensed, or any other estate granted over the land for more than 21 years; and must have a plan of management for it.

Land has been valued at market value, having regard to the "highest and best use", after identifying all elements (restrictions) that would be taken into account by buyers and sellers in settling the price, including but not limited to:

- The land's description and/or dimensions;
- Planning (zoning) and other constraints on development; and
- The potential for alternative use.

The criteria that highest and best use must meet are physical possibility, legal permissibility and financial feasibility. Implied within these criteria is the recognition of the contribution of that specific use to community environment or to community development goals, in addition to wealth maximisation of the individual property owner.

Council's community land has been zoned for public open space, conservation areas and other similar locality specific areas. Council has placed these zonings on their land and they, predominantly, only apply to Council owned land. These zonings are not representative of surrounding land uses and their level of development restrictions may not be considered normal in the open market. As a result of that, fair value of community land represents the cost to Council to acquire the property, i.e. in an open market situation, if it is considered feasible that these properties could be zoned similarly to surrounding use areas in the relatively near future (say 5 years) rather than at some remote future date.

There were no changes in valuation technique from prior year.

### Office Equipment and Furniture and Fittings

This class of assets was externally revalued by independent valuer, Andrew Nock AAPI (P&M) MAVAA, as at 30 June 2018.

Assets were valued using cost approach with a combination of depreciated replacement cost and market valuation techniques. Level 3 input was applied to most of the assets due to the significant professional judgment involved in determination of the obsolescence factor.

There were no changes in valuation technique from prior year.

### Water and Sewerage assets

Council engaged APV Valuers & Asset Management, independent professional valuer firm, to perform a comprehensive revaluation of its water and sewerage supply network assets as at 30 June 2018.

Due to specialised nature of the assets all water and sewer network assets were valued using cost approach with the Level 3 input dominating the valuation.

Valuer applied significant judgement in determining following inputs into the valuation process:

- Unit rates
- Condition assessment and obsolescence
- Useful life.

Though previously Council valued this class of assets internally, the valuation technique has not changed.

### Other Assets

Other Assets is a valuation class of asset for the purposes of AASB 13 *Fair Value Measurement* which combines following classes of assets from Note C1-7: Library Books and Tip Assets.

These assets are valued at depreciated historical cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the short useful life. Therefore, the main significant unobservable Level 3 input utilised in valuation is condition of the assets.

There were no changes in valuation technique from prior year.

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## E2-1 Fair value measurement (continued)

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### Fair value measurements using significant unobservable inputs (level 3)

There were no movement between valuation hierarchy levels during the year. Therefore, for all the changes in value of assets please refer to Note C1-7.

### Highest and best use

Council's determined that current use of its assets are at highest and best use.



## E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

#### *Description of the funding arrangements.*

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

\* For 180 Point Members, Employers are required to contribute 7% of salaries to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2020 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2020. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

#### *Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan*

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2021 was \$80,011.81. The last valuation of the Scheme was performed by Fund Actuary, Richard Boyfield FIAA as at 30 June 2020, and covers the period ended 30 June 2021.

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### E3-1 Contingencies (continued)

Council's expected contribution to the plan for the next annual reporting period is \$100,367.76.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

- excluding member accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that can be attributed to council is 0.15%.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

\* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

#### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June 2021 may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

#### (iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

#### (iv) Other guarantees

Council has provided no other guarantees other than those listed above.

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## E3-1 Contingencies (continued)

### 2. Other liabilities

#### (i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

#### (ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

### ASSETS NOT RECOGNISED

#### (i) Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 Land Under Roads.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 Property, Plant and Equipment.

#### (ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

## F People and relationships

### F1 Related party disclosures

#### F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

	2021 \$ '000	2020 \$ '000
<b>Compensation:</b>		
Short-term benefits	1,332	1,410
Post-employment benefits	111	101
<b>Total</b>	<b>1,443</b>	<b>1,511</b>

#### Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
<b>2021</b>					
Donations	17	–	Standard terms	–	–
Plumbing	12	–	Standard terms	–	–
Freight and delivery	1	–	Standard terms	–	–
<b>2020</b>					
Donations	–	–	Standard terms	–	–
Plumbing	95	–	Standard terms	–	–
Freight and delivery	16	–	Standard terms	–	–

F1-2 Councillor and Mayoral fees and associated expenses

	2021 \$ '000	2020 \$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	51	51
Councillors' fees	61	61
Other Councillors' expenses (including Mayor)	28	29
<b>Total</b>	<b>140</b>	<b>141</b>

**F1-3 Other related parties**

	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
<b>2021</b>					
Payments to staff related to Key Management Personnel	–	–	Standard terms	–	–
<b>2020</b>					
Payments to staff related to Key Management Personnel	114	–	Standard terms	–	–

F2 Other relationships  
F2-1 Audit fees

	2021 \$ '000	2020 \$ '000
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
<b>Auditors of the Council - NSW Auditor-General:</b>		
(i) <b>Audit and other assurance services</b>		
Audit and review of financial statements	58	41
<b>Remuneration for audit and other assurance services</b>	<b>58</b>	<b>41</b>
<b>Total Auditor-General remuneration</b>	<b>58</b>	<b>41</b>
<b>Total audit fees</b>	<b>58</b>	<b>41</b>

**G Other matters****G1-1 Statement of Cash Flows information****Reconciliation of net operating result to cash provided from operating activities**

	2021 \$ '000	2020 \$ '000
<b>Net operating result from Income Statement</b>	<b>(1,227)</b>	<b>900</b>
<b>Adjust for non-cash items:</b>		
Depreciation and amortisation	7,423	7,482
Net losses/(gains) on disposal of assets	4,241	1,276
Adoption of AASB 15/1058	–	(360)
Found assets	(688)	–
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investment property	(35)	–
– Revaluation decrements / impairments of IPP&E direct to P&L	206	–
Unwinding of discount rates on reinstatement provisions	70	76
<b>+/- Movement in operating assets and liabilities and other cash items:</b>		
Decrease/(increase) in receivables	189	634
Increase/(decrease) in provision for impairment of receivables	(2)	26
Decrease/(increase) in inventories	1,190	(927)
Decrease/(increase) in other current assets	(2)	13
Decrease/(increase) in contract assets	164	(502)
Increase/(decrease) in payables	805	(2,385)
Increase/(decrease) in accrued interest payable	(14)	(10)
Increase/(decrease) in other accrued expenses payable	(314)	–
Increase/(decrease) in other liabilities	110	(827)
Increase/(decrease) in contract liabilities	4,777	2,755
Increase/(decrease) in provision for employee benefits	91	65
Increase/(decrease) in other provisions	(386)	(414)
<b>Net cash provided from/(used in) operating activities from the Statement of Cash Flows</b>	<b>16,598</b>	<b>7,802</b>



## G2-1 Commitments

### Capital commitments (exclusive of GST)

	2021 \$ '000	2020 \$ '000
--	-----------------	-----------------

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

#### Property, plant and equipment

Bridges	796	404
Roads	118	19
Water Infrastructure	177	–
Sewer Infrastructure	1	–
Plants	148	–
Other	–	548
<b>Total commitments</b>	<b>1,240</b>	<b>971</b>

#### These expenditures are payable as follows:

Within the next year	1,240	971
<b>Total payable</b>	<b>1,240</b>	<b>971</b>

#### Sources for funding of capital commitments:

Unrestricted general funds	1,240	548
Externally restricted reserves	–	19
Unexpended loans	–	404
<b>Total sources of funding</b>	<b>1,240</b>	<b>971</b>

#### Details of capital commitments

Capital commitments relate to a range of capital items where purchase orders have been raised but invoices not received as at 30 June 2021.

### G3-1 Events occurring after the reporting date

---

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed. No other matters have arisen subsequent to balance date that would require these financial statements to be amended.

**G4 Statement of developer contributions as at 30 June 2021****G4-1 Summary of developer contributions**

	Opening balance at 1 July 2020 \$ '000	Contributions received during the year		Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2021 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash \$ '000					
Other	67	16	-	-	-	-	83	-
<b>S7.11 contributions – under a plan</b>	<b>67</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83</b>	<b>-</b>
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>67</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83</b>	<b>-</b>
S7.11 not under plans	565	150	-	-	(239)	-	476	-
S64 contributions	148	47	-	-	(200)	-	(5)	-
<b>Total contributions</b>	<b>780</b>	<b>213</b>	<b>-</b>	<b>-</b>	<b>(439)</b>	<b>-</b>	<b>554</b>	<b>-</b>

Under the Environmental Planning and Assessment Act 1979, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

**G4-2 Developer contributions by plan**

	Opening balance at 1 July 2020 \$ '000	Contributions received during the year		Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2021 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash \$ '000					
<b>CONTRIBUTION PLAN NUMBER 1 - Community facilities</b>								
Other	67	16	-	-	-	-	83	-
<b>Total</b>	<b>67</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83</b>	<b>-</b>

**G4-3 Contributions not under plans**

<b>Roads</b>								
Roads	565	150	-	-	(239)	-	476	-
<b>Total</b>	<b>565</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>(239)</b>	<b>-</b>	<b>476</b>	<b>-</b>

**G5 Statement of performance measures****G5-1 Statement of performance measures – consolidated results**

\$ '000	Amounts 2021	Indicator 2021	Indicators 2020 2019		Benchmark
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1, 2</sup>	(1,465)	(4.81)%	(1.94)%	0.72%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	30,457				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	19,291	54.89%	55.26%	60.84%	> 60.00%
Total continuing operating revenue <sup>1</sup>	35,144				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	5,905	0.88x	2.14x	2.93x	> 1.50x
Current liabilities less specific purpose liabilities	6,707				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	6,750	2.61x	3.08x	3.12x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	2,589				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	668	5.22%	5.67%	9.90%	< 10.00%
Rates and annual charges collectable	12,807				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	26,070	12.56 mths	8.21 mths	12.35 mths	> 3.00 mths
Monthly payments from cash flow of operating and financing activities	2,075				

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets, and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies.

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets, and net loss on share of interests in joint ventures and associates using the equity method.

## G5-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2021	2020 <sup>4</sup>	2021	2020 <sup>4</sup>	2021	2020 <sup>4</sup>	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	(7.37)%	(3.05)%	5.93%	1.23%	18.35%	9.36%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	48.79%	48.71%	99.24%	98.74%	98.21%	99.18%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	0.88x	2.14x	25.41x	22.10x	23.70x	22.56x	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	2.07x	2.78x	7.13x	4.80x	11.51x	8.18x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	6.67%	7.23%	0.00%	0.00%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	11.22	7.08	∞	∞	∞	∞	> 3.00
Monthly payments from cash flow of operating and financing activities	mths	mths					mths

(1) - (2) Refer to Notes at Note 24a above.

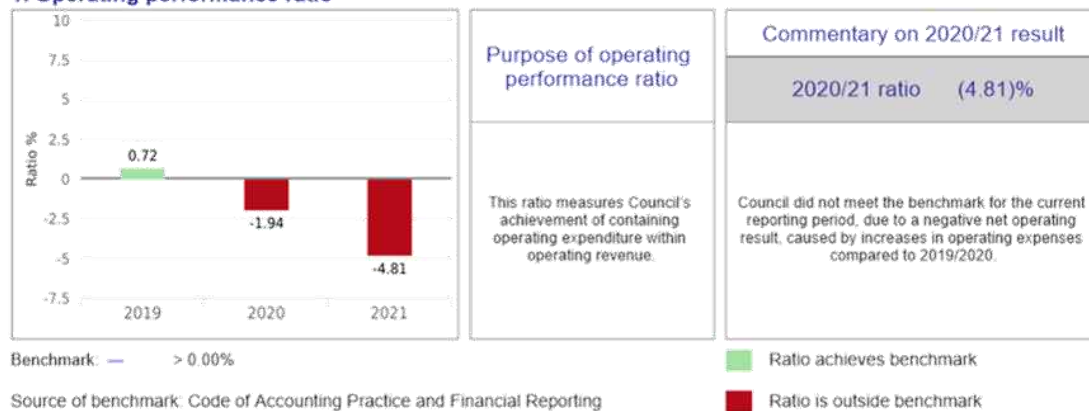
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

(4) Please refer to Note 13 for Prior Period Adjustments.

## H Additional Council disclosures (unaudited)

### H1-1 Statement of performance measures – consolidated results (graphs)

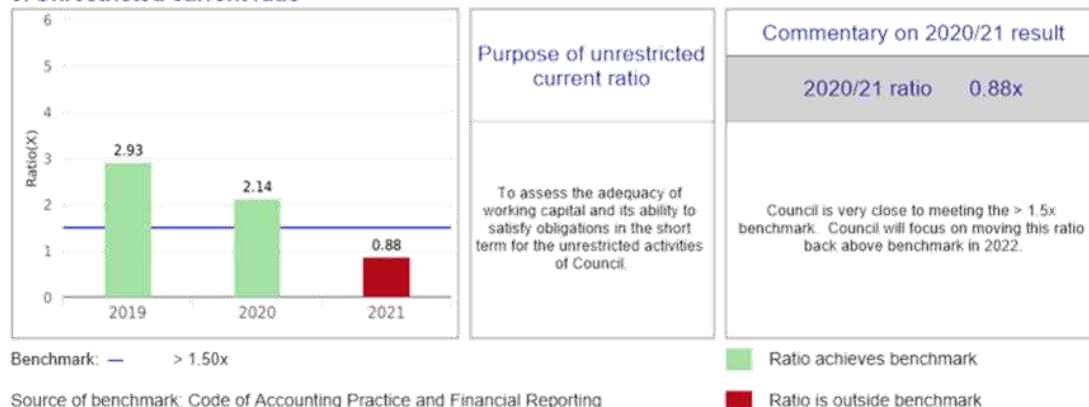
#### 1. Operating performance ratio



#### 2. Own source operating revenue ratio



#### 3. Unrestricted current ratio



continued on next page ...

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## H1-1 Statement of performance measures – consolidated results (graphs) (continued)

### 4. Debt service cover ratio



Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

#### Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

#### Commentary on 2020/21 result

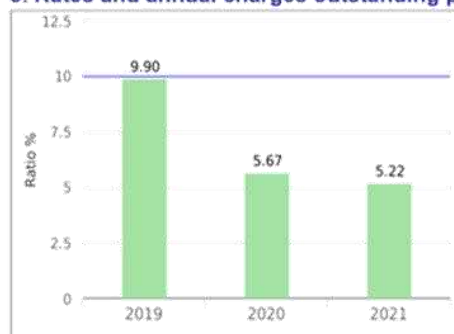
2020/21 ratio 2.61x

No significant variance.

Ratio achieves benchmark

Ratio is outside benchmark

### 5. Rates and annual charges outstanding percentage



Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

#### Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

#### Commentary on 2020/21 result

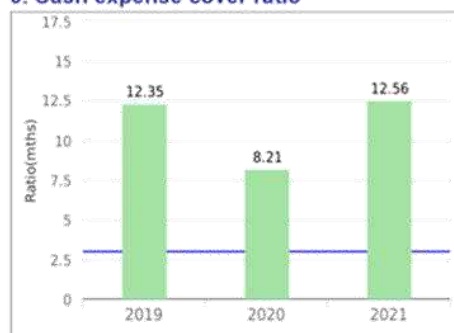
2020/21 ratio 5.22%

Council continues to perform well in this area and is well under the benchmark, noting further improvement on prior year.

Ratio achieves benchmark

Ratio is outside benchmark

### 6. Cash expense cover ratio



Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting

#### Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

#### Commentary on 2020/21 result

2020/21 ratio 12.56 mths

This ratio is still well above the required benchmark.

Ratio achieves benchmark

Ratio is outside benchmark

## H1-2 Council information and contact details

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**Principal place of business:**

265 Grey Street  
Glen Innes NSW 2370

**Contact details**

PO Box 61  
Glen Innes NSW 2370

8.30 am - 4.30 pm  
Monday - Friday

**Telephone:** (02) 6730-2300

**Facsimile:** (02) 6732-3764

**Internet:** [www.gisc.nsw.gov.au](http://www.gisc.nsw.gov.au)

**Email:** [council@gisc.nsw.gov.au](mailto:council@gisc.nsw.gov.au)

**Officers**

**GENERAL MANAGER**

Craig BENNETT

**RESPONSIBLE ACCOUNTING OFFICER**

Anna WATT

**PUBLIC OFFICER**

Dennis MCINTYRE

**AUDITORS**

The Audit Office of New South Wales  
Darling Park Tower 2,  
Level 19, 201 Sussex Street  
GPO Box 12,  
SYDNEY NSW 2001

**Elected members**

**MAYOR**

Carol SPARKS

**COUNCILLORS**

Deputy Mayor Dianne NEWMAN  
Councillor Steve TOMS  
Councillor Glenn FREDON  
Councillor Andrew PARSONS  
Councillor Colin PRICE  
Councillor Jeff SMITH

**Other information**

**ABN:** 81 365 002 718



**INDEPENDENT AUDITOR'S REPORT**  
**Report on the general purpose financial statements**  
**Glen Innes Severn Council**

To the Councillors of Glen Innes Severn Council

**Opinion**

I have audited the accompanying financial statements of Glen Innes Severn Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Other Information**

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Chris Harper  
Director, Financial Audit

Delegate of the Auditor General for New South Wales

28 October 2021  
SYDNEY



Cr Carol Sparks  
Mayor  
Glen Innes Severn Council  
PO Box 61  
GLEN INNES NSW 2370

Contact: Chris Harper  
Phone no: 02 9275 7374  
Our ref: D2122503/1730

28 October 2021

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2021  
Glen Innes Severn Council**

I have audited the general purpose financial statements (GPFS) of Glen Innes Severn Council (the Council) for the year ended 30 June 2021 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2021 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

**SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS**

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

**Rural Fire Services Assets not recognised in the financial statements**


Council did not record rural fire service assets in the financial statements.

Rural fire service assets, specifically the land, buildings and red fleet vehicles, are controlled by the Council and should be recognised in their financial statements. This is supported by the requirements of the *Rural Fires Act 1997* and service agreements between Councils and the NSW Rural Fire Service (RFS).

The Department of Planning, Industry and Environment (inclusive of the Office of Local Government) confirmed in the 'Report on Local Government 2020' (tabled in Parliament on 27 May 2021) their view that rural fire service assets are not controlled by the NSW Rural Fire Service.



**INCOME STATEMENT****Operating result**

	<b>2021</b>	<b>2020</b>	<b>Variance</b>
	<b>\$m</b>	<b>\$m</b>	<b>%</b>
Rates and annual charges revenue	12.0	11.4	 5.3
Grants and contributions revenue	15.9	14.4	 10.4
Operating result from continuing operations	(1.2)	0.9	 233.3
Net operating result before capital grants and contributions	(5.9)	(1.9)	 210.5

The Council's net deficit operating result from continuing operations (\$1.2 million) including depreciation and amortisation expense of \$7.6 million was \$2.1 million lower than the 2019–20 result.

This is mainly due to an increase in expenses from continuing operations of \$5.1 million attributable to:

- \$3.0 million increase in net losses from the disposal of assets due to infrastructure renewals
- \$1.4 million increase in materials and services due to increased maintenance works
- \$276,000 increase in other expenses due to increased payments and levies to other levels of government.

Offset, by a \$2.9 million increase in total income from continuing operations of attributable to:

- \$1.9 million increase in grants and contributions for capital purposes due to additional funds received for specific infrastructure projects
- \$1.0 million increase in other revenue due to increased gravel and tourism sales and infrastructure assets recognised for the first time.

The net deficit operating result before capital grants and contributions (\$5.9 million) was \$4.0 million lower than the 2019–20 result. This is due to the same factors as the reduction in operating result from continuing operations.

Rates and annual charges revenue (\$12.0 million) increased by \$588,000 (5.3 per cent) in 2020–21 due mainly to the normal rate peg allowance increases and increases in annual charges in the year.

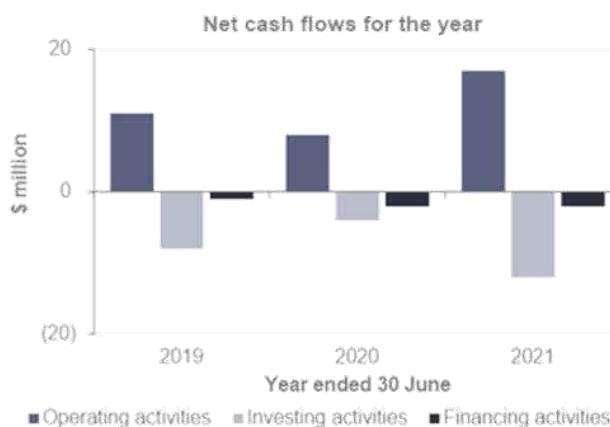
Grants and contributions revenue (\$15.9 million) increased by \$1.5 million (10.4 per cent) in 2020–21 due to additional funding received for specific infrastructure projects.

## STATEMENT OF CASH FLOWS

Cash from operating activities increased by \$9.5 million due to increased cash inflows for grants and contributions and user charges and fees and a reduction in other expenditure.

Cash outflows from investing activities increased by \$8.3 million due to an increase in capital expenditure on IPPE and acquisition of term deposits.

Cash from financing activities remained comparable to prior year.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2021	2020*	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>26.0</b>	<b>20.6</b>	<ul style="list-style-type: none"> <li>Major external restrictions include water, sewer and aggregates operations as well as grants for specific purposes, unexpended loans and developer contributions. The main increase related to unspent grant funding received for a specific purpose.</li> <li>Council has disclosed a negative unrestricted cash position of \$2 million at 30 June 2021. This is attributable to utilising internal restrictions for general expenditure.</li> </ul>
Restricted cash and investments:			
• External restrictions	23.8	15.5	
• Internal and unrestricted	2.2	5.1	

\* The 2020 comparatives have been restated to reallocate funds from internal to external restrictions.

**Performance measures**

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Industry and Environment.

**Operating performance ratio**

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.

Council did not meet the OLG benchmark for the current reporting period due to the deterioration in Council's operating result.

**Own source operating revenue ratio**

The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.

The Council did not meet the OLG benchmark for the current reporting period due to the high levels of grants and contributions received.

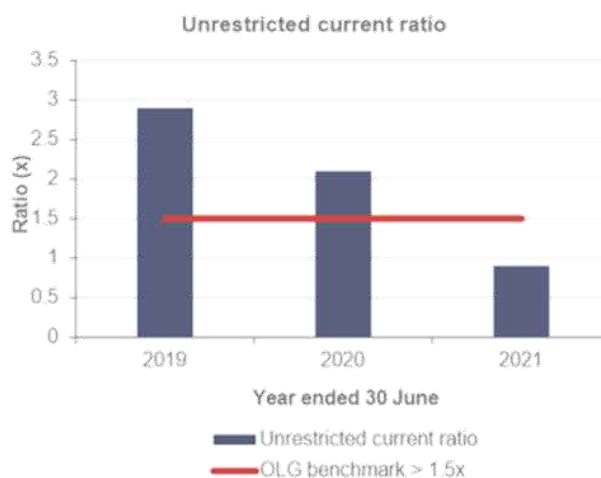


**Unrestricted current ratio**

The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

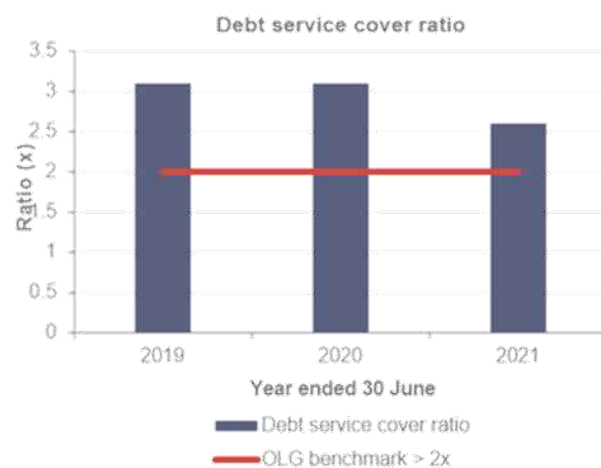
The Council did not meet the OLG benchmark for the current reporting period.

The ratio has declined from prior years due to the level of external restrictions at year end relating to unspent grants received for a specific purpose.

**Debt service cover ratio**

The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.

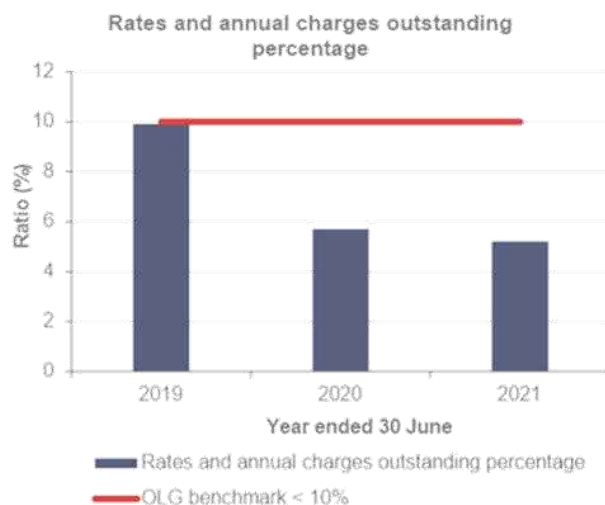
The Council exceeded the OLG benchmark for the current reporting period.



#### Rates and annual charges outstanding percentage

The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.

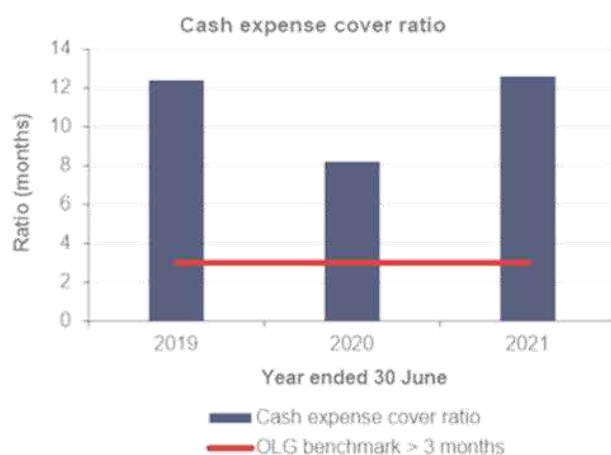
The Council met the OLG benchmark for the current reporting period.



#### Cash expense cover ratio

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.

The Council exceeded the OLG benchmark for the current reporting period.



#### Infrastructure, property, plant and equipment renewals

Infrastructure, Property, Plant and Equipment (IPPE) renewal expenditure was \$9.0 million. This increased by \$4.3 million compared to 2019–20 due to Council increasing its renewal works on receipt of specific purpose grant funding. Renewal expenditure was above depreciation for the year by \$1.8 million.

## OTHER MATTERS

### Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.



Chris Harper  
Director, Financial Audit

Delegate of the Auditor General for New South Wales

28 October 2021  
SYDNEY

cc: Mr Craig Bennett, General Manager  
Mr Stephen Coates, Chair of the Audit, Risk and Improvement Committee  
Ms Ann Newsome, Chief Financial Officer  
Ms Anna Watt, Director of Corporate and Community Services  
Mr Geoff Allen, Principal, Forsyths  
Ms Kiersten Fishburn, Secretary of the Department of Planning, Industry and Environment



# Glen Innes Severn Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2021

---

*"Embracing Change, Building on History"*



## Glen Innes Severn Council

## Special Purpose Financial Statements

for the year ended 30 June 2021

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**Background**

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

## Glen Innes Severn Council

### Special Purpose Financial Statements for the year ended 30 June 2021

#### Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

To the best of our knowledge and belief, these statements:


- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 23 September 2021.



Carol Sparks  
Mayor  
23 September 2021



Craig Bennett  
General Manager  
23 September 2021



Dianne Newman  
Deputy Mayor  
23 September 2021



Anna Watt  
Responsible Accounting Officer  
23 September 2021

## Glen Innes Severn Council

## Income Statement of water supply business activity

for the year ended 30 June 2021

	2021 \$ '000	2020 \$ '000
<b>Income from continuing operations</b>		
Access charges	1,136	1,099
User charges	1,306	1,137
Fees	18	–
Interest	17	104
Other income	1	13
<b>Total income from continuing operations</b>	<b>2,478</b>	<b>2,353</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	354	325
Borrowing costs	136	145
Materials and services	313	364
Depreciation, amortisation and impairment	738	578
Loss on sale of assets	141	235
Debt guarantee fee (if applicable)	52	56
Other expenses	649	677
<b>Total expenses from continuing operations</b>	<b>2,383</b>	<b>2,380</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>95</b>	<b>(27)</b>
Grants and contributions provided for capital purposes	19	30
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>114</b>	<b>3</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>114</b>	<b>3</b>
Less: corporate taxation equivalent [based on result before capital]	(25)	–
<b>Surplus (deficit) after tax</b>	<b>89</b>	<b>3</b>
<b>Plus accumulated surplus</b>	<b>14,423</b>	<b>14,499</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	25	–
<b>Plus/less: reallocation of inter-fund transactions</b>	<b>–</b>	<b>(79)</b>
<b>Closing accumulated surplus</b>	<b>14,537</b>	<b>14,423</b>
<b>Return on capital %</b>	<b>0.8%</b>	<b>0.4%</b>
<b>Subsidy from Council</b>	<b>212</b>	<b>145</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	89	3
Less: capital grants and contributions (excluding developer contributions)	(19)	(30)
<b>Surplus for dividend calculation purposes</b>	<b>70</b>	<b>–</b>
<b>Potential dividend calculated from surplus</b>	<b>35</b>	<b>–</b>

Glen Innes Severn Council | Income Statement of sewerage business activity | For the year ended 30 June 2021

## Glen Innes Severn Council

### Income Statement of sewerage business activity

for the year ended 30 June 2021

	2021 \$ '000	2020 \$ '000
<b>Income from continuing operations</b>		
Access charges	1,657	1,625
User charges	36	34
Liquid trade waste charges	26	43
Interest	33	100
Other income	3	3
<b>Total income from continuing operations</b>	<b>1,755</b>	<b>1,805</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	117	147
Borrowing costs	74	85
Materials and services	225	196
Depreciation, amortisation and impairment	487	477
Loss on sale of assets	–	239
Debt guarantee fee (if applicable)	31	36
Other expenses	530	492
<b>Total expenses from continuing operations</b>	<b>1,464</b>	<b>1,672</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>291</b>	<b>133</b>
Grants and contributions provided for capital purposes	32	15
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>323</b>	<b>148</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>323</b>	<b>148</b>
Less: corporate taxation equivalent [based on result before capital]	(76)	(37)
<b>Surplus (deficit) after tax</b>	<b>247</b>	<b>111</b>
<b>Plus accumulated surplus</b>	<b>13,106</b>	<b>13,047</b>
<b>Plus/less: reallocation of inter-fund transactions</b>	<b>–</b>	<b>(89)</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	76	37
<b>Closing accumulated surplus</b>	<b>13,429</b>	<b>13,106</b>
<b>Return on capital %</b>	<b>1.6%</b>	<b>1.0%</b>
<b>Subsidy from Council</b>	<b>–</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	247	111
Less: capital grants and contributions (excluding developer contributions)	(32)	(15)
<b>Surplus for dividend calculation purposes</b>	<b>215</b>	<b>96</b>
<b>Potential dividend calculated from surplus</b>	<b>108</b>	<b>48</b>

Glen Innes Severn Council | Income Statement of Glen Innes Aggregates | For the year ended 30 June 2021

**Glen Innes Severn Council****Income Statement of Glen Innes Aggregates**

for the year ended 30 June 2021

	2021 Category 1 \$ '000	2020 Category 1 \$ '000
<b>Income from continuing operations</b>		
User charges	559	605
Other income	2,730	2,554
<b>Total income from continuing operations</b>	<b>3,289</b>	<b>3,159</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	411	543
Borrowing costs	113	111
Materials and services	1,829	1,596
Depreciation, amortisation and impairment	91	97
Debt guarantee fee (if applicable)	53	67
Other expenses	453	419
<b>Total expenses from continuing operations</b>	<b>2,950</b>	<b>2,833</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>339</b>	<b>326</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>339</b>	<b>326</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>339</b>	<b>326</b>
Less: corporate taxation equivalent [based on result before capital]	(88)	(90)
<b>Surplus (deficit) after tax</b>	<b>251</b>	<b>236</b>
<b>Plus accumulated surplus</b>	<b>3,089</b>	<b>2,901</b>
<b>Plus/less: reallocation of inter-fund transactions</b>	<b>–</b>	<b>(138)</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	88	90
<b>Less:</b>		
<b>Closing accumulated surplus</b>	<b>3,428</b>	<b>3,089</b>
<b>Return on capital %</b>	<b>17.4%</b>	<b>18.4%</b>



Glen Innes Severn Council | Statement of Financial Position of water supply business activity | For the year ended 30 June 2021

**Glen Innes Severn Council****Statement of Financial Position of water supply business activity**

as at 30 June 2021

	2021 \$ '000	2020 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,668	1,627
Investments	1,375	1,027
Receivables	388	352
<b>Total current assets</b>	<b>3,431</b>	<b>3,006</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	29,703	29,885
<b>Total non-current assets</b>	<b>29,703</b>	<b>29,885</b>
<b>Total assets</b>	<b>33,134</b>	<b>32,891</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	23	24
Borrowings	112	112
<b>Total current liabilities</b>	<b>135</b>	<b>136</b>
<b>Non-current liabilities</b>		
Borrowings	1,602	1,714
<b>Total non-current liabilities</b>	<b>1,602</b>	<b>1,714</b>
<b>Total liabilities</b>	<b>1,737</b>	<b>1,850</b>
<b>Net assets</b>	<b>31,397</b>	<b>31,041</b>
<b>EQUITY</b>		
Accumulated surplus	14,536	14,423
Revaluation reserves	16,861	16,618
<b>Total equity</b>	<b>31,397</b>	<b>31,041</b>

Glen Innes Severn Council | Statement of Financial Position of sewerage business activity | For the year ended 30 June 2021

**Glen Innes Severn Council****Statement of Financial Position of sewerage business activity**

as at 30 June 2021

	2021 \$ '000	2020 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,121	1,219
Investments	3,238	2,722
Receivables	121	119
<b>Total current assets</b>	<b>4,480</b>	<b>4,060</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	22,683	22,755
<b>Total non-current assets</b>	<b>22,683</b>	<b>22,755</b>
<b>Total assets</b>	<b>27,163</b>	<b>26,815</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	9	11
Borrowings	180	169
<b>Total current liabilities</b>	<b>189</b>	<b>180</b>
<b>Non-current liabilities</b>		
Borrowings	854	1,034
<b>Total non-current liabilities</b>	<b>854</b>	<b>1,034</b>
<b>Total liabilities</b>	<b>1,043</b>	<b>1,214</b>
<b>Net assets</b>	<b>26,120</b>	<b>25,601</b>
<b>EQUITY</b>		
Accumulated surplus	13,429	13,106
Revaluation reserves	12,691	12,495
<b>Total equity</b>	<b>26,120</b>	<b>25,601</b>

**Glen Innes Severn Council****Statement of Financial Position of Glen Innes Aggregates**

as at 30 June 2021

	2021 Category 1 \$ '000	2020 Category 1 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,984	797
Receivables	154	136
Inventories	1,356	2,560
<b>Total current assets</b>	<b>3,494</b>	<b>3,493</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	2,594	2,379
<b>Total non-current assets</b>	<b>2,594</b>	<b>2,379</b>
<b>Total assets</b>	<b>6,088</b>	<b>5,872</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Lease liabilities	36	34
Payables	53	54
Borrowings	54	52
<b>Total current liabilities</b>	<b>143</b>	<b>140</b>
<b>Non-current liabilities</b>		
Lease liabilities	329	365
Borrowings	1,675	1,772
<b>Total non-current liabilities</b>	<b>2,004</b>	<b>2,137</b>
<b>Total liabilities</b>	<b>2,147</b>	<b>2,277</b>
<b>Net assets</b>	<b>3,941</b>	<b>3,595</b>
<b>EQUITY</b>		
Accumulated surplus	3,429	3,089
Revaluation reserves	512	506
<b>Total equity</b>	<b>3,941</b>	<b>3,595</b>

## Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2005* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

### National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

### Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

#### Category 1

(where gross operating turnover is over \$2 million)

a. Glen Innes Aggregates is a Category 1 business of Council.

#### b. Glen Innes Severn Council Water Supply

A provision for augmented water supplies to the communities of Deepwater and Glen Innes, and, surrounding residential and farmland holdings.

#### Category 2

(where gross operating turnover is less than \$2 million)

#### a. Glen Innes Severn Council Sewerage Services

A provision for sewerage services to the communities of Deepwater and Glen Innes, and, surrounding residential and farmland holdings.

### Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

#### Notional rate applied (%)

Corporate income tax rate – 26% (19/20 27.5%)

continued on next page ...

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## Note – Significant Accounting Policies (continued)

**Land tax** – the first \$755,000 of combined land values attracts **0%**. For the combined land values in excess of \$755,000 up to \$4,616,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$4,616,000 a premium marginal rate of **2.0%** applies.

**Payroll tax** – **4.85%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the Department of Planning, Industry & Environment – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to the DPIE – Water guidelines is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

### Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 26% (19/20 27.5%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 26% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

### Local government rates and charges

A calculation of the equivalent rates and charges payable on all category 1 businesses has been applied to all land assets owned or exclusively used by the business activity.

### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

#### (i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

#### (ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

#### (iii) Dividends

Council is not required to pay dividends to either itself as owner of a range of businesses, or to any external entities.

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with the DPIE – Water guidelines

continued on next page ...

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### Note – Significant Accounting Policies (continued)

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and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2021 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Best Practice Management of Water Supply and Sewer Guidelines, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are submitted to DPIE – Water.





**INDEPENDENT AUDITOR'S REPORT**  
**Report on the special purpose financial statements**  
**Glen Innes Severn Council**

To the Councillors of Glen Innes Severn Council

**Opinion**

I have audited the accompanying special purpose financial statements (the financial statements) of Glen Innes Severn Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2021, the Statement of Financial Position of each Declared Business Activity as at 30 June 2021 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water Supply
- Sewerage
- Glen Innes Aggregates.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2021, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code).

My opinion should be read in conjunction with the rest of this report.

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

### Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Chris Harper  
Director, Financial Audit

Delegate of the Auditor General for New South Wales

28 October 2021  
SYDNEY

# Glen Innes Severn Council

SPECIAL SCHEDULES  
for the year ended 30 June 2021

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*"Embracing Change, Building on History"*



## Glen Innes Severn Council

### Special Schedules

for the year ended 30 June 2021

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#### Contents

#### Page

#### Special Schedules:

Permissible income for general rates

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Report on infrastructure assets as at 30 June 2021

7

## Glen Innes Severn Council

## Permissible income for general rates

	Notes	Calculation 2020/21 \$ '000	Calculation 2021/22 \$ '000
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	7,005	7,208
Plus or minus adjustments <sup>2</sup>	b	27	(18)
<b>Notional general income</b>	$c = a + b$	<b>7,032</b>	<b>7,190</b>
<b>Permissible income calculation</b>			
Or rate peg percentage	e	2.60%	2.00%
Or plus rate peg amount	$i = e \times (c + g)$	183	144
<b>Sub-total</b>	$k = (c + g + h + i + j)$	<b>7,215</b>	<b>7,334</b>
Plus (or minus) last year's carry forward total	l	1	8
<b>Sub-total</b>	$n = (k + m)$	<b>1</b>	<b>8</b>
<b>Total permissible income</b>	$o = k + n$	<b>7,216</b>	<b>7,342</b>
Less notional general income yield	p	7,208	7,342
<b>Catch-up or (excess) result</b>	$q = o - p$	<b>8</b>	<b>-</b>
<b>Carry forward to next year <sup>3</sup></b>	$t = q + r + s$	<b>8</b>	<b>-</b>

## Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916.
- (3) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.





## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Glen Innes Severn Council

To the Councillors of Glen Innes Severn Council

#### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Glen Innes Severn Council (the Council) for the year ending 30 June 2022.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

#### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

**Other Information**

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2021'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

**The Councillors' Responsibilities for the Schedule**

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

**Auditor's Responsibilities for the Audit of the Schedule**

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Chris Harper  
Director, Financial Audit

Delegate of the Auditor General for New South Wales

28 October 2021  
SYDNEY

## Glen Innes Severn Council

## Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2020/21 Required maintenance <sup>a</sup>	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
<b>Buildings</b>	Buildings	4,220	4,220	222	258	14,089	29,523	26.0%	0.0%	73.0%	0.0%	1.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Buildings - Quarry	129	129	32	12	263	659	4.0%	0.0%	92.0%	3.0%	1.0%
	Buildings - Water	458	458	–	–	1,142	2,587	10.0%	1.0%	88.0%	0.0%	1.0%
	Buildings - Sewer	84	84	–	–	268	495	27.0%	0.0%	55.0%	18.0%	0.0%
	Buildings - Public Halls	2,487	2,487	2	1	3,676	12,430	0.0%	0.0%	100.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>7,378</b>	<b>7,378</b>	<b>256</b>	<b>271</b>	<b>19,438</b>	<b>45,694</b>	<b>17.7%</b>	<b>0.1%</b>	<b>81.3%</b>	<b>0.2%</b>	<b>0.7%</b>
<b>Other structures</b>	Other structures	11	11	99	108	4,162	10,245	11.0%	89.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>11</b>	<b>11</b>	<b>99</b>	<b>108</b>	<b>4,162</b>	<b>10,245</b>	<b>11.0%</b>	<b>89.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Roads</b>	Roads – Local Rural Sealed	4,117	4,117	399	304	47,256	77,275	61.0%	17.0%	5.0%	3.0%	14.0%
	Roads – Local Urban Sealed	1,143	1,144	338	348	14,796	22,855	64.0%	20.0%	7.0%	1.0%	8.0%
	Roads – Local Rural Unsealed	8,527	8,527	1,892	2,641	14,458	36,166	25.0%	12.0%	7.0%	15.0%	41.0%
	Roads – Other Urban Sealed	230	230	–	–	1,236	2,222	43.0%	28.0%	0.0%	24.0%	5.0%
	Roads – Regional Rural Sealed	694	694	98	85	13,412	18,538	65.0%	22.0%	7.0%	1.0%	5.0%
	Roads – Regional Urban Sealed	25	25	–	–	877	1,041	94.0%	0.0%	0.0%	0.0%	6.0%
	Bulk earthworks	16	16	–	–	64,707	64,707	100.0%	0.0%	0.0%	0.0%	0.0%
	Footpaths	264	264	45	30	3,302	4,547	43.0%	32.0%	17.0%	7.0%	1.0%
	Carparks	36	36	2	–	947	1,395	58.0%	30.0%	11.0%	1.0%	0.0%
	Causeways	716	716	–	–	2,834	7,165	3.0%	53.0%	35.0%	6.0%	3.0%
	Bridges – Local Rural Concrete/Steel	2,425	2,425	4	6	16,165	25,498	14.0%	41.0%	41.0%	1.0%	3.0%
	Bridges – Local Rural Timber	639	639	64	41	170	2,102	4.0%	3.0%	19.0%	51.0%	23.0%
	Bridges – Local Urban Concrete/Steel	157	157	–	–	999	1,540	0.0%	50.0%	49.0%	1.0%	0.0%
	Bridges – Local Urban Timber	58	58	–	–	19	309	0.0%	6.0%	94.0%	0.0%	0.0%
	Bridges – Regional Concrete/Steel	272	272	–	–	2,010	2,928	15.0%	40.0%	44.0%	0.0%	1.0%
	Culverts - Local Sealed Rural	157	157	–	–	3,538	5,328	6.0%	80.0%	14.0%	0.0%	0.0%
	Culverts - Local Sealed Urban	5	5	–	–	361	733	0.0%	98.0%	1.0%	1.0%	0.0%
	Culverts - Local Unsealed Rural	122	122	–	–	1,597	2,517	1.0%	76.0%	21.0%	2.0%	0.0%
	Culverts - Regional Sealed	250	250	–	–	1,219	2,202	0.0%	44.0%	54.0%	2.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	2.0%	0.0%
	<b>Sub-total</b>	<b>19,853</b>	<b>19,854</b>	<b>2,842</b>	<b>3,455</b>	<b>189,903</b>	<b>279,068</b>	<b>56.2%</b>	<b>18.9%</b>	<b>10.2%</b>	<b>3.9%</b>	<b>10.8%</b>

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# Glen Innes Severn Council

## Report on infrastructure assets as at 30 June 2021 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2020/21 Required maintenance <sup>a</sup>	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Water supply network	Bores	–	–	4	4	346	400	100.0%	0.0%	0.0%	0.0%	0.0%
	Dams/Weirs	–	–	–	–	3,243	5,024	1.0%	99.0%	0.0%	0.0%	0.0%
	Off Stream Storages	–	–	–	–	440	564	100.0%	0.0%	0.0%	0.0%	0.0%
	Pumping Stations	–	–	16	14	871	1,835	59.0%	41.0%	0.0%	0.0%	0.0%
	Rising Mains	34	34	–	–	1,930	2,579	23.0%	71.0%	6.0%	0.0%	0.0%
	Total Reticulation	1,310	1,310	156	184	9,610	14,032	38.0%	24.0%	24.0%	14.0%	0.0%
	Treatment	–	–	63	66	8,097	12,576	53.0%	47.0%	0.0%	0.0%	0.0%
	Reservoirs	144	144	–	–	2,576	4,439	42.0%	40.0%	18.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>1,488</b>	<b>1,488</b>	<b>239</b>	<b>268</b>	<b>27,113</b>	<b>41,449</b>	<b>39.9%</b>	<b>44.9%</b>	<b>10.4%</b>	<b>4.7%</b>	<b>0.0%</b>
Sewerage network	Rising Mains	22	22	–	–	1,182	1,374	83.0%	9.0%	8.0%	0.0%	0.0%
	Total Reticulation	3,951	3,951	101	77	15,745	23,176	23.0%	10.0%	39.0%	27.0%	1.0%
	Treatment	–	–	–	–	4,345	7,160	98.0%	2.0%	0.0%	0.0%	0.0%
	Pumping Stations	13	13	10	2	266	571	50.0%	38.0%	12.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>3,986</b>	<b>3,986</b>	<b>111</b>	<b>79</b>	<b>21,538</b>	<b>32,281</b>	<b>42.7%</b>	<b>8.7%</b>	<b>28.6%</b>	<b>19.4%</b>	<b>0.7%</b>
Stormwater drainage	Stormwater Conduits	1,640	1,640	16	5	8,909	15,256	6.0%	41.0%	52.0%	0.0%	1.0%
	Inlet and Junction Pits	102	102	–	–	1,387	2,333	8.0%	72.0%	17.0%	3.0%	0.0%
	<b>Sub-total</b>	<b>1,742</b>	<b>1,742</b>	<b>16</b>	<b>5</b>	<b>10,296</b>	<b>17,589</b>	<b>6.3%</b>	<b>45.1%</b>	<b>47.4%</b>	<b>0.4%</b>	<b>0.9%</b>
Open space / recreational assets	Swimming pools	230	230	53	44	1,779	3,142	15.0%	51.0%	31.0%	2.0%	1.0%
	Other Recreation	156	156	20	21	2,647	3,642	56.0%	27.0%	14.0%	0.0%	3.0%
	<b>Sub-total</b>	<b>386</b>	<b>386</b>	<b>73</b>	<b>65</b>	<b>4,426</b>	<b>6,784</b>	<b>37.0%</b>	<b>38.1%</b>	<b>21.9%</b>	<b>0.9%</b>	<b>2.1%</b>
Other infrastructure assets	Kerb and Gutter	290	290	–	–	5,649	11,330	38.0%	51.0%	9.0%	2.0%	0.0%
	Major Street Furniture	6	6	–	–	1,904	2,331	89.0%	10.0%	1.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>296</b>	<b>296</b>	<b>–</b>	<b>–</b>	<b>7,553</b>	<b>13,661</b>	<b>46.7%</b>	<b>44.0%</b>	<b>7.6%</b>	<b>1.7%</b>	<b>0.0%</b>
<b>Total – all assets</b>		<b>35,140</b>	<b>35,141</b>	<b>3,636</b>	<b>4,251</b>	<b>284,429</b>	<b>446,771</b>	<b>46.2%</b>	<b>22.3%</b>	<b>20.1%</b>	<b>4.4%</b>	<b>6.9%</b>

(a) Required maintenance is the amount identified in Council's asset management plans.

### Infrastructure asset condition assessment 'key'

# Condition Integrated planning and reporting (IP&R) description

continued on next page ...

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Glen Innes Severn Council

Report on infrastructure assets as at 30 June 2021 (continued)

1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required



Glen Innes Severn Council | Report on infrastructure assets as at 30 June 2021 | For the year ended 30 June 2021

**Glen Innes Severn Council****Report on infrastructure assets as at 30 June 2021****Infrastructure asset performance indicators (consolidated) \***

\$ '000	Amounts 2021	Indicator 2021	Indicators 2020 2019		Benchmark
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	8,089	137.15%	91.56%	100.90%	>= 100.00%
Depreciation, amortisation and impairment	5,898				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	35,140	12.57%	15.94%	11.66%	< 2.00%
Net carrying amount of infrastructure assets	279,602				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	4,251	116.91%	102.29%	102.36%	> 100.00%
Required asset maintenance	3,636				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	35,141	7.87%	10.14%	32.66%	
Gross replacement cost	446,771				

(\*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

## Glen Innes Severn Council

## Report on infrastructure assets as at 30 June 2021

## Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2021	2020	2021	2020	2021	2020	
Buildings and infrastructure renewals ratio							
Asset renewals <sup>†</sup>	158.30%	93.79%	57.99%	74.13%	9.85%	92.07%	>= 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	12.85%	14.81%	5.49%	15.19%	18.51%	28.75%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	118.81%	98.92%	112.13%	190.00%	71.17%	111.84%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	7.95%	9.35%	3.59%	9.81%	12.35%	19.60%	
Gross replacement cost							

(†) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.



**PROJECT JIGSAW**

**Project Manager Report**

**10 May 2022**

**GLEN INNES SEVERN COUNCIL**



## Project Status Summary – Key Issues

Completed By: Laurie Knight

Date: 10 May 2022

### 1. Status Summary- Key Project Components

Project Component	Comments	Status This Report	Status Last Meeting
<b>Contract with Open Office</b>	100% Complete <ul style="list-style-type: none"> <li>Contract negotiation complete</li> <li>Payment Plan agreed</li> <li>Contract signed 22 December 2020</li> <li>Contract Variation for Enterprise Asset Management (EAM) solution has been agreed and signed</li> </ul>		
<b>Azure Cloud Infrastructure (RMT)</b>	95+% Complete <ul style="list-style-type: none"> <li>RMT build complete</li> <li>Open Office database installation complete</li> <li>Minor configuration ongoing</li> </ul>		
<b>Project Breakout Office</b>	100% Complete <ul style="list-style-type: none"> <li>IT connectivity and furniture is installed</li> <li>Training has commenced</li> <li>Staff now actively using the facilities (see report item)</li> </ul>		
<b>Stage 0 – Project Initiation</b>	100% Complete <ul style="list-style-type: none"> <li>Staff Project initiation complete</li> <li>Project Management Plan agreed</li> <li>Draft Project Schedule (Gantt Chart) received and under review.</li> </ul>		
<b>Stage 1 – Core Module Implementation</b>	85% Complete – <ul style="list-style-type: none"> <li>Scheduled training in all Finance, Payroll and Rates modules is complete</li> <li>UAT for all modules has commenced – some delays in finalising Pre-Production database which have impacted UAT</li> <li>Payroll parallel runs 1, 2 and 3 completed.</li> </ul>		
<b>Stage 1 – Chart of Accounts Development</b>	95% Complete <ul style="list-style-type: none"> <li>Revised GL Chart, Jobs/Job Tasks and Dimensions is being prepared for go live</li> <li>Alignment with Council Delivery Plan and Budget in progress</li> </ul>		



Project Component	Comments	Status This Report	Status Last Meeting
Stage 2 – Other Module Implementation	10% Complete <ul style="list-style-type: none"> <li>OO requested to schedule the implementation of Customer Services module – yet to be actioned</li> </ul>		

## 2. Milestone Completion this Report

Milestone	Comments	Status This Report	Status Last Meeting
Enterprise Asset Management Contract Variation	Agreed and signed.		
Stage 0 – PMP completed	Agreed and signed.		
Project Kick-off meeting	Meeting held 5 October 2021		
Data Migration Workshops – Stage 1	Workshops with GISC completed for Finance, Payroll, Rates, Property & Water modules.		
Baseline Project Plan V6 agreed	Go Live date set for 5 May 2022		
Stage 1 modules data extraction	Rates/Property/Water & Payroll & Financials data extraction cut 1 complete		
Chart of Accounts Design	CoA design complete		
Test Data Load	Initial data loads for Payroll and Rates/ Property complete		
Training in all Core modules completed	Some minor configuration is continuing		
UAT Commenced for Finance & Rates/Property	GL, Jobs, Budget complete, Purchasing commenced		
Parallel Pay 1 2, and 3 complete	Further runs to continue.		

### Legend

	Issue is unresolved and is impacting project
	Task is incomplete, or concerns are being managed
	Task is on track or is complete

## 3. Report Items

### 3.1 Project Summary Report

There has been a lot of progress and some issue management since my last report in March. The following is a short summary of some of the key activities and milestones completed in this period:

- Configuration of all major modules has been completed (noting that some configuration has been identified as missing during the UAT).



- Training on all major modules is also complete, training for Reporting, Module Administration and end user training for general users (eg for purchase orders, timesheet completion, general navigation etc) is yet to be undertaken.
- UAT has commenced for all modules.
- Payroll parallel testing is being undertaken. 3 parallel runs have been completed and further runs will be done prior to going live to hone skills and ensure all setup is done correctly.

At this stage of the project with UAT now commenced, it is a time to review and ensure the configuration of modules is complete, and to polish off some of the key components of the setup. This includes completing Ledger and Jobs/Job Tasks upload, Dimensions, Rate Levy configuration and a range of other system parameters ready for go live. With a high level of activity, and to some degree anxiety, expected over the next 6 weeks, it is critical that everyone involved stays focused and committed so that every element of the project is prepared and ready for live operation.

Payroll setup has been well tested during the 3 parallel runs, some issues have been identified and are being worked through with Open Office, however the current view of the pay team is that there is a reasonable level of confidence that the Payroll system will be ready for our planned June go live.

The development of the new CSP, Operational Plans and Budgets for 2022/23 has enabled some hard thinking on how the costing processes will function in the new system from July, ensuring the new Ledger and Jobs structure is aligned to the direction Council is taking with its Plans and Budgets.

CFO Ann Newsome is finalising all the linkages together and modifying some initial setup to achieve a structure which is matched to operations. There has been an enormous engagement by staff, particularly Ann, to deliver the requirements of the finance team day to day during this period, as well as preparing for project Jigsaw and the next 6 weeks will see the benefit of that engagement.

The UAT period will now take us up to approximately end of May and during that time we have arranged twice weekly checkpoint meetings with Open Office to resolve any identified issues that will affect go live. These meetings will continue into early June at which time a final Go/No Go checkpoint meeting will be held.

What has become quite evident as we have navigated through the course of the project, is that GISC have pushed the product and Open Office to limits in some areas. While the product overall has some excellent features and some opportunities for sensible and much needed business process improvements, it is a collection of different systems which (apart from Rates & Property) are not natively local government oriented, and that has meant that particular processes are not nicely aligned to council operations or structures in some areas. Work arounds have and will be necessary and the project team is working to limit any downside of these work arounds. To be fair, any new system presents similar challenges, and these should not outweigh the benefits once everything is fully operational.

From a technical viewpoint, RMT have worked closely with Council over the term of the project and have been very responsive when called upon to review technical setup, roll out systems and generally provide advice across a range of technical issues. This is a large corporate project and has not been without some technical challenges, so it has been pleasing to have RMT at our side along this journey.

We have been advised by Open Office this week that their Project Manager, Ruth Polglase, is stepping down and a new PM has been brought into the project. While that may be a challenge for Open Office at this critical time, I am confident it will not change Council's project methodology or resolve to get things done, so the changeover should not have any significant impact on the outcomes of the project.

In many ways the next 6 weeks will be the most critical period of the entire project to this point, and I want to acknowledge the effort and commitment of every staff member that had been involved in the project delivery up to this time.





There are still some challenges to overcome, but confidence remains high that we will achieve the June go live date. Manex will be updated as to progress by early June, earlier if anything significant arises.

**Recommendation:**

It is recommended that MANEX/PCG note the Project Manager's report dated 10 May 2022, and associated actions to progress the project.

A handwritten signature in black ink, appearing to read "L. Knight".

Laurie Knight, Project Manager

## Project Status Report – Open Office


Report Date: 06/05/2022
















Glen Innes Severn Council

Project Jigsaw

## Project Status Report

## 1. Summary

Recipients	Project Managers, Project Executive, Project Team Members
Report Author(s)	Ruth Polglase, Senior Program Manager, Open Office
Overall Status	 The overall status is green as the Schedule KPI is green as all KPIs are green and the project is on track.

Key Progress Indicators	Indicator Rating	Comment	Last Report	Trending
Schedule		The revised schedule V8.0 has been agreed by GISC		
Scope		Scope is in line with agreed current baseline.		
Resources		The appropriately skilled and experienced resources have been appointed to the Project.		
Risks and Issues		There are no unmitigated Risks likely to impact the Project. There are no outstanding Project Management issues impacting the Project.		
Indicator Legend: On Track =  , Minor Problem =  , Major Problem = 				

Project Summary
<ol style="list-style-type: none"> <li>Milestones and/or Key Activities completed this period.             <ul style="list-style-type: none"> <li>Training</li> <li>Parallel Payrun 2</li> </ul> </li> <li>Milestones or Key Activities Overdue.             <ul style="list-style-type: none"> <li>Data Migration – GISC completion of data provision for loading. There are some templates outstanding including Budget data and Inventory data. UAT has commenced by agreement, without this data.</li> <li>Data loading – some data loads are running late, pending GISC providing the data</li> <li>GISC - Data validation and rectification of loaded data. There are a number of overdue validation activities due to delays in provision and subsequent loading of data. This includes GL account and dimensions which need to be validation as a priority.</li> <li>GISC acknowledgement that configuration and data is ready for UAT commencement is outstanding and with GISC for approval. UAT start date was 20<sup>th</sup> April.</li> <li>UAT commencement in some areas has been delayed. A database copy to a Pre-Prod Environment was requested by GISC. This was discussed and agreed and has now been set up, The caused delays in some areas of testing. Project Managers will monitor any possible risk to the UAT end date and Go Live date.</li> </ul> </li> <li>Milestones and Activities currently in progress             <ul style="list-style-type: none"> <li>GISC to confirm that data loaded in TEST is acceptable for UAT commencement</li> <li>UAT commencement date was 20<sup>th</sup> April</li> <li>GISC: Data extract and template population activities for remaining outstanding data.</li> <li>GISC: Data validation activities, various including data review and validation</li> <li>OO data loading activities, pending provision of the data by GISC</li> <li>OO assistance with resolution of any data issues as identified.</li> <li>Community Receipting – codes for Property</li> </ul> </li> <li>Milestones or Activities to commence or be completed in next 2-3 weeks.             <ul style="list-style-type: none"> <li>User Acceptance Testing (UAT) – due for completion by 3<sup>rd</sup> June.</li> </ul> </li> </ol>

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**Project Status Report – Open Office**

**Report Date: 06/05/2022**

**Glen Innes Severn Council**

**Project Jigsaw**

**Project Summary**

- Data templates, loading and validation activities for remaining data – High Priority
- Parallel Payrun 2
- 5. Schedule
  - Project Schedule V8.0 was distributed on 17<sup>th</sup> March and accepted by GISC on 1<sup>st</sup> April 2022.
- 6. Scope (Changes)
  - Nil this period
- 7. Financial Status
  - Budget on track
  - There are no invoices outstanding
- 8. Key Risks
  - There are no unmitigated Risks likely to impact the project
- 9. Key Issues
  - There are no outstanding Project Management Issues.

## Project Status Report – Open Office

Report Date: 06/05/2022

Glen Innes Severn Council

Project Jigsaw

## 2. Schedule

- Version 8.0 was distributed on 17<sup>th</sup> March and accepted by GISC on 1<sup>st</sup> April 2022
- UAT commenced on 20<sup>th</sup> April – However UAT commencement in some areas was delayed. A database copy to a Pre-Prod Environment was requested by GISC. This was discussed and agreed and has now been set up. This activity led to delays in some areas of testing. Project Managers will monitor any possible risk to the UAT end date and Go Live date. As at 6<sup>th</sup> May, GISC have advised testing is progressing and internal triage is being performed as issues are found. Refer to the UAT issues section below for a breakdown of issues.
- Validation of loaded data is in progress and is overdue in some areas. This must be addressed as a high priority. Issues are being resolved as they are identified.
- Payroll parallel runs are in progress and on track. Parallel Run No. 2 has been completed.

### 2.1 Key Milestones and Activities

The following key activities and milestones are as per the agreed schedule Version V8.0.

MILESTONE / ACTIVITY	Resp	Due Date	Actual Date	Variance Days	Status	Comment / Action
MILESTONE: Licenses Received	OO	08/06/2021	08/06/21	0	Completed	
MILESTONE: Project Planning Complete	GISC	24/11/2021	25/11/2021	-1	Completed	
Data Migration – Property Data provided	GISC	12/11/2021	12/11/2021	0	Completed	
Data Migration – Financials Data provided	GISC	16/12/2021	16/12/2021	0	Completed	
MILESTONE - FINAL Chart of Accounts and Dimensions	GISC	17/12/2021	17/12/2021	0	Completed	
MILESTONE: All Configuration Complete & Ready for UAT	GISC	20/04/2022	22/04/2021	-2	Completed	Pending approval by GISC
TEST Data ready for UAT	GISC	22/04/2022			Pending approval	Pending approval by GISC
MILESTONE: UAT Complete and Signed-off	GISC	03/06/2022			On track	Being closely monitored
End Users Trained	GISC	09/06/2022			On track	
Go Live Approval	GISC	10/06/2022			On track	
Go Live Finance, Payroll, Property & Rates Water Billing	GISC	20/06/2022			On track	
Handover to Support – Financials, Payroll, Property, Rates, Water Billing	GISC	01/07/2022			On track	
ESS Go Live (Group 1)	GISC	27/07/2022			On track	
Handover to Support - ESS	OO	29/07/2022			On track	
Project Closed (Part 1)	OO	29/07/2022			On track	

**Project Status Report – Open Office**

**Report Date: 06/05/2022**

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**Project Jigsaw**

**2.2 Go Live Schedule**

The Go Live dates as per the agreed Schedule V8.0 are listed in the following table.

Go Live	Resp	Due Date	Actual Date	Variance Days	Status / Comment
Finance, Payroll, Property & Rates Water Billing	GISC	20/06/2022			On Track
Employee Self Service (Group 1)	GISC	27/07/2022			Date to be confirmed on completion of Payroll Go Live

## Project Status Report – Open Office

Report Date: 06/05/2022

Glen Innes Severn Council

Project Jigsaw

### 3. Project Financials

#### 3.1 Project Budget

The following amounts have been agreed for Part 1 of Project Jigsaw. Note that the schedule figures are per the approved Project Management Plan section 13.3 Payment Plan, and any subsequently approved Change Requests

Item	Detail	%	\$s	
Annual Subscription Fee (ASF)	Year 1 – Annuals Subscription Fee			
	The Year 1 Annual Subscription Fee is payable as follows:			
	1. 25% on the Commencement Date*		1. \$25,035.00	
	2. 50% on completion and sign-off of Stage 0 (the ASF Start Date**)		2. \$50,070.00	
	3. 25% on commencement of Stage 1		3. \$25,035.00	
	In addition, commencement of each subsequent year’s ASF to be on the relevant anniversary of the ASF Start Date.			
	Refer to Schedule 12: Project Implementation and Payment Plan (PIPP) of the Contract for calculation and payment of Annual Subscription Fee in Subsequent years.			
	* Commencement Date is 23/12/2020			
	** The ASF Start Date is the date on which the Start-up and Initiation Stage is completed and signed-off. This date will be confirmed upon agreement of the Project Schedule.			
Professional Services fees	Payment Milestones – Professional Services			
	Stage 0  Start-up and Initiation Stage of Part 1 of the Project  \$18,000	Project Commencement (i.e. substantial commencement of Stage 0)	30%	\$ 5,400.00
		On delivery and sign-off by GISC of all Project Collateral, including Project Initiation Document (PID), Project Plan, Business Requirements Documents etc.	70%	\$12,600.00
	Stage 1  Delivery Phase of Part 1 of the Project  \$108,000	On completion and sign-off by GISC of Solution Configuration	25%	\$27,000.00
		On completion and sign-off by GISC of all relevant training	25%	\$27,000.00
		On delivery and sign-off by GISC of the solution ready for GISC User Acceptance Testing	30%	\$32,400.00
		Upon the decision by GISC to deploy the solution into the Production environment and Go Live	20%	\$21,600.00
	Retention Amount 1  Part 1 of Project Jigsaw  50% of \$45,000	Payable on the later of either:  ● 30 days after the Go Live of Stage 1  ● There being no outstanding Level 1 and Level 2 Project Issues from Stage 1 as agreed in writing between the respective Project Managers.	50%	\$22,500.00



## Project Status Report – Open Office

Glen Innes Severn Council

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Project Jigsaw

Item	Detail		%	\$s
	<b>Stage 2</b>  Part 2 of Project Jigsaw <b>\$54,000</b>	On completion and sign-off by GISC of Solution Configuration	25%	\$13,500.00
		On completion and sign-off by GISC of all relevant training	25%	\$13,500.00
		On delivery and sign-off by GISC of the solution ready for GISC User Acceptance Testing	30%	\$16,200.00
		Upon the decision by GISC to deploy the solution into the Production environment and Go Live	20%	\$10,800.00
	<b>Retention Amount 2</b>  Part 2 of Project Jigsaw <b>50% of \$45,000</b>	Payable on the later of either:  ● 30 days after the Go Live of Stage 2 (Part 2)  ● There being no outstanding Level 1 and Level 2 Project Issues from Stage 1 or Stage 2, as agreed in writing between the respective Project Managers.	50%	\$22,500.00
<b>Travel Expenses</b>	Travel expenses are additional to the Professional Services fees:  1. Travel is ex Sydney or Melbourne only, unless otherwise agreed in writing by GISC and Open Office  2. GISC will fund Open Office Contractor's expenses and Per Diem \$65 per day  Travel will be billed monthly in arrears based on actual expenditure (without the addition of any margin, mark-up, or management fee) plus the Per Diem rate.			\$25,000.00
	<b>Sub Total (Ex GST)</b>			<b>\$350,140.00</b>
	<b>GST</b>			<b>\$35,014.00</b>
	<b>Total (Inc GST)</b>			<b>\$385,154.00</b>
<b>Notes:</b>				
1. Unless the project timeline is materially delayed by GISC (requiring additional multiple visits to the GISC offices), the travel expenses will not exceed \$25,000.00. Any additional travel expenses that exceed this amount will be agreed between the Parties by way of a formal Project Change Request.				
2. Any movement in Training above 50 days will be treated as a Project Change Request and requires agreement in writing and sign-off between the Parties in accordance with project guidelines.				
3. Milestone billing will occur in accordance with the agreed Project Schedule (Gantt Chart).				
4. Any change to agreed Milestone dates or this Payment Plan will be subject to the Project Change Request procedure.				
5. Project Collateral requiring sign-off will be listed in Section 14, Project Deliverables and Acceptance Criteria				

## Project Status Report – Open Office

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Glen Innes Severn Council

Project Jigsaw

### 3.2 Changes Budget

The Project Budget has been increased by the following approved project Change Requests.

Changes Budget Items Summary:

Item	Detail	Billing Method	\$s
CR-03	<ul style="list-style-type: none"> <li>OO Quotation: 6524 V1.01. 5.5 days estimated</li> <li>GISC Purchase Order Number: 171896, as advised by Laurie Knight</li> <li>Requirement for a separate Sandpit Environment to assist with design and decisions required for development of the Chart of Accounts, Dimensions and Job codes. To allow the Finance team to 'play and see it hands-on'</li> <li>Work will be billed separately on completion, on a Time and Materials basis.</li> </ul>	Time and Materials	\$9,075.00

### 3.3 Payment Schedule

The table below shows the payment milestones for Project Jigsaw as per the Contract and the approved Project Management Plan, Section 13.3 Payment Plan. The dates in the table below have been updated in line with the agreed Project Schedule V8.0.

#### 3.3.1 Contract

#	Payment Milestone	\$s Ex GST	Date	Status
1	Year 1 ALF 25% on the Commencement Date	25,035.00	07/01/2021	PAID
2	Year 1 ALF 25% on the Commencement Date Signing of the Contract Variation) – for Community Asset Management	5,000.00	21/06/2021	PAID
3	Prof. Services (PS) Project Commencement (i.e. substantial commencement of Stage 0). 30% of \$18,000 + 30% of \$5,280 for Asset Management CR 001	\$6,984.00	21/06/2021	PAID
4	Year 1 ALF 50% on completion and sign-off of Stage 0	\$50,070.00	27/10/2021	PAID
5	Year 1 ALF 25% on commencement of Stage 1	\$25,035.00	30/11/2021	PAID
6	PS: On delivery and sign-off by GISC of all Project Collateral	\$12,600.00	27/10/2021	PAID
7	PS: On completion and sign-off by GISC of Solution Configuration	\$27,000.00	22/04/2022	Invoice No. to be conf
8	PS: On completion and sign-off by GISC of all relevant training	\$27,000.00	10/06/2022	As above
9	PS: On delivery and sign-off by GISC of the solution ready for GISC User Acceptance Testing	\$32,400.00	22/04/2022	Invoice No. to be conf
10	PS: Upon the decision by GISC to deploy the solution into the Production environment and Go Live	\$21,600.00	13/06/2022	As above
11	PS: Retention Amt 1	\$22,500.00	29/07/2022	As above
	<b>TOTAL</b>			

Project Status Report – Open Office

Glen Innes Severn Council

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Project Jigsaw

### 3.3.2 Change Requests

The table below shows the payment milestones for approved Change Requests that have been agreed subsequently to the original Contract.

CR #	Payment Details	\$s Ex GST	Date	Status
CR03	Sandpit Environment – Time and Materials. 5.5 days estimated Quotation: 6524 V1.01 GISC PO: 171896	9,075.00	10/12/2021	Invoice issued

### 3.4 Invoicing

There are no outstanding/overdue invoices.

Invoice No	Date	Due Date	Amount GST Inc	Outstanding Amount	Comments
Total Outstanding Amount (inc. GST)				0.00	

## Project Status Report – Open Office

Glen Innes Severn Council

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Project Jigsaw

## 4. Project Changes (Scope)

### 4.1 Change Register Extract

There are no open Change Requests for the project. The following tables lists the status of Change Requests.

Change ID	Date Raised	Change title and brief description	Notes	Status
CR 03	24/11/2021	Requirement for a separate Sandpit Environment to assist with design and decisions required for development of the Chart of Accounts, Dimensions and Job codes. To allow the Finance team to 'play and see it hands-on'	Quotation provided 6524 V1.01 Verbally accepted by Laurie Knight, with advice the PO would be provided Work commenced	Work Complete Work has been invoiced
CR 02	17/08/2021	Addition of possible integration with the Taggle electronic water meter reading system.	Referred to Peter Tuxford for preparation of a quote and impact analysis	Analysis in progress See comment below
CR 01	02/06/2021	Implementation of the full Enterprise Asset solution, replacing a previous decision to implement only the Plant and Fleet components	To be implemented during Part 2 of the project, PMP updated accordingly	Approved

KEY(Status): *Logged*-Identified but not assessed; *Analysis*-Doing impact assessment; *Decision*-Awaiting decision; *Approved*-Change approved by Customer; *Rejected*-Rejected; *Withdrawn*-Change withdrawn by Client

### 4.2 Change Commentary

CR03: Quotation No. 6524 V1.01, work has been completed and invoiced.

CR02: Analysis work has been completed – a list of outstanding queries for clarification is being prepared. Once these matters are clarified the scope of work can be completed. This is presently being scheduled.

Project Status Report – Open Office

Glen Innes Severn Council

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Project Jigsaw

## 5. Key Project Risks

### 5.1 Risk Register Extract

There are no open risks that may impact the project

ID	Date Raised	Risk Owner	Risk Description	Response (Plan) Description	Actions	Status
1	10/10/21	Laurie K	Resources may not be available to achieve the GISC preferred Go Live date of March 2022	PMs to review activities, dates, effort, and duration against available resources and confirm if additional time or resources are needed and can be made available.	PMs have reviewed and confirmed that the Go Live date of 4/4/2022 is acceptable	Closed

KEY(Status): *Logged*-Identified but not assessed or planned; *Assessed*-Impact assessed; *Planned*-Containment plan defined; *Prepared*-Containment Plan in place; *Contingency*-Contingency plan actioned; *Closed*-Risk closed

### 5.2 Risk Commentary

## Project Status Report – Open Office

Glen Innes Severn Council

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Project Jigsaw

## 6. Key Project Issues

### 6.1 Project Management Issues Register Extracts

There are no open Project Management issues is affecting the project.

ID	Date Raised	Issue Owner	Issue Description	Response (Plan) Description	Actions	Status
2	22/12/21	Jacques du Preez	Rates and Property resource availability may be insufficient - resulting in OO's inability to meet currently agreed schedule deadlines	Open Office Project Executive Team are meeting to confirm resource availability and will provide decisions by 25th January.	Once Executive decisions have been provided, the Project Schedule will be revised as necessary and discussed/reviewed with GISC	Resolved

KEY(Status): Logged-Raised & logged: Allocated-For action to resolve; Analysis-Doing impact/priority assessment; Action-Resolution action being progressed; Close-issue closed

### 6.2 Project Management Issues Commentary

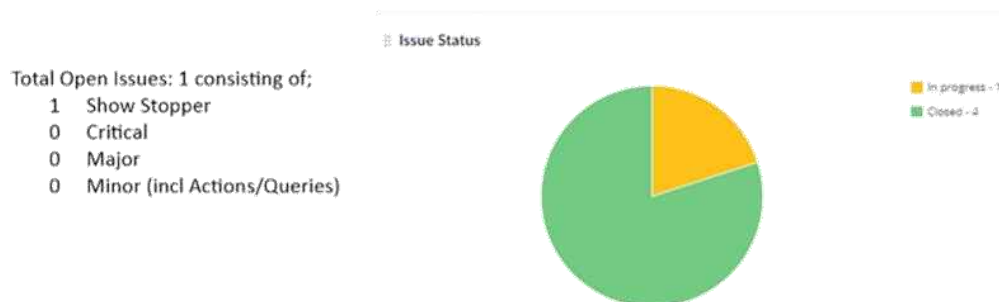
Nil.

### 6.3 User Acceptance Test (UAT) Issues Extract

UAT has been in progress since 20<sup>th</sup> April. GISC have logged 1 issue only (see table below). GISC have advised that testing is progressing, and Council is triaging issues internally prior to logging in Zoho – according to the agreed procedure. Any issues not resolved by internal triage will be logged in Zoho during week commencing 9<sup>th</sup> May.

The project managers will closely monitor UAT progress on a daily basis, as UAT must be completed and signed-off by no later than 3<sup>rd</sup> June in order that the Project should stay on track for Go Live 20<sup>th</sup> June.

#### UAT Issues Summary



The following table show an extract of the current open Sev 1 and 2 UAT issues from Zoho. These issues must be resolved before UAT can be signed-off as completed.

Issue No.	Description	TYPE	SEVERITY	STATUS
15	General Ledger Inter-funding	New/Changed Feature	1	In Progress with Vijay Pindiganti

NOTE: Severity 1 and 2 Issues must be resolved prior to UAT sign-off and Go Live Approval.



Project Status Report – Open Office

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Project Jigsaw

## Appendix A - Revision History

Version	Sections/All	Date	Reason for Change/Author
1	All	06/05/2022	Initial Draft and Distribution
2	Overall Status section on page 1	06/05/2022	R Polglase / Revision to correct error and advised by GISC

## Project Status Report – Open Office

Report Date: 06/05/2022

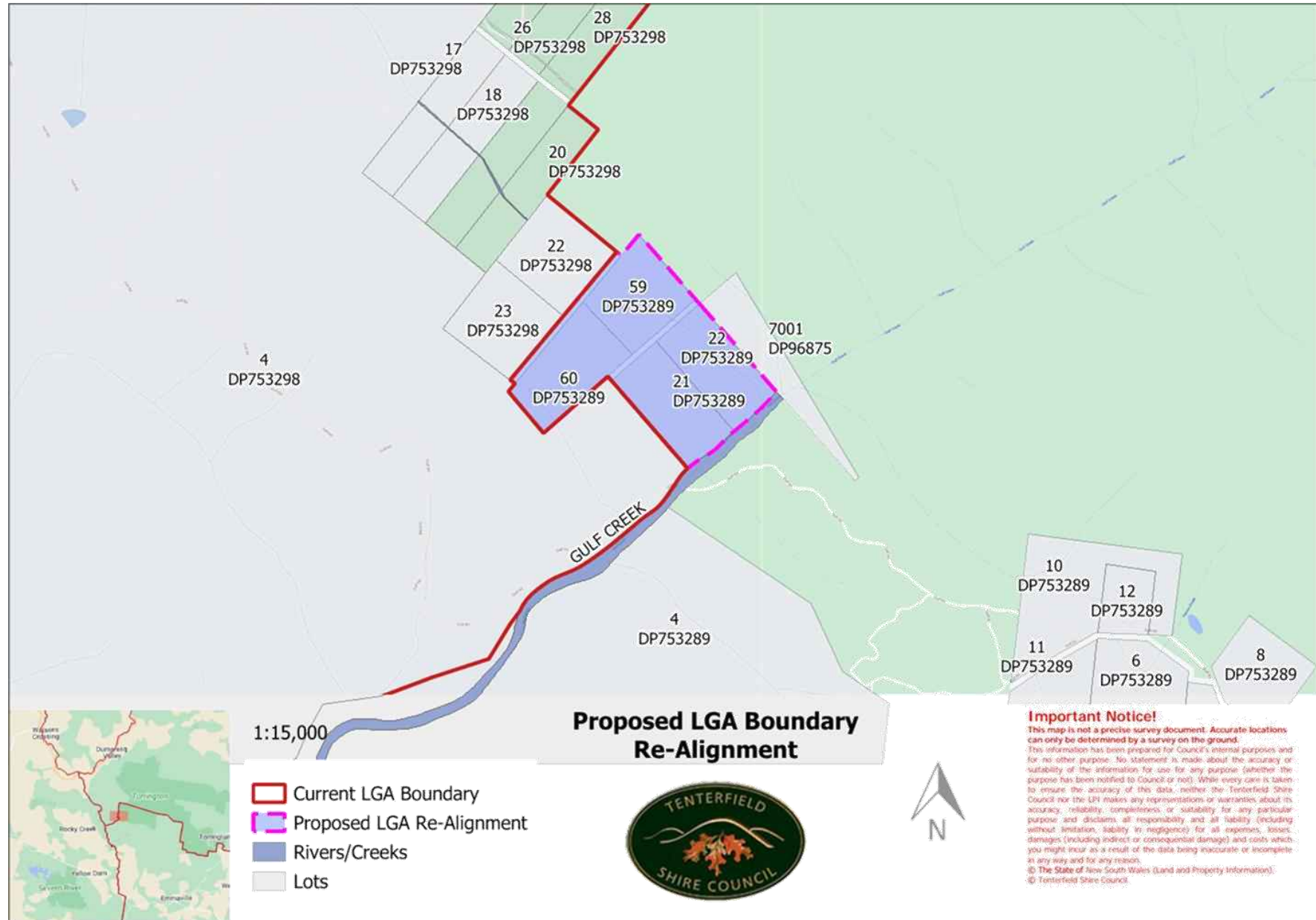
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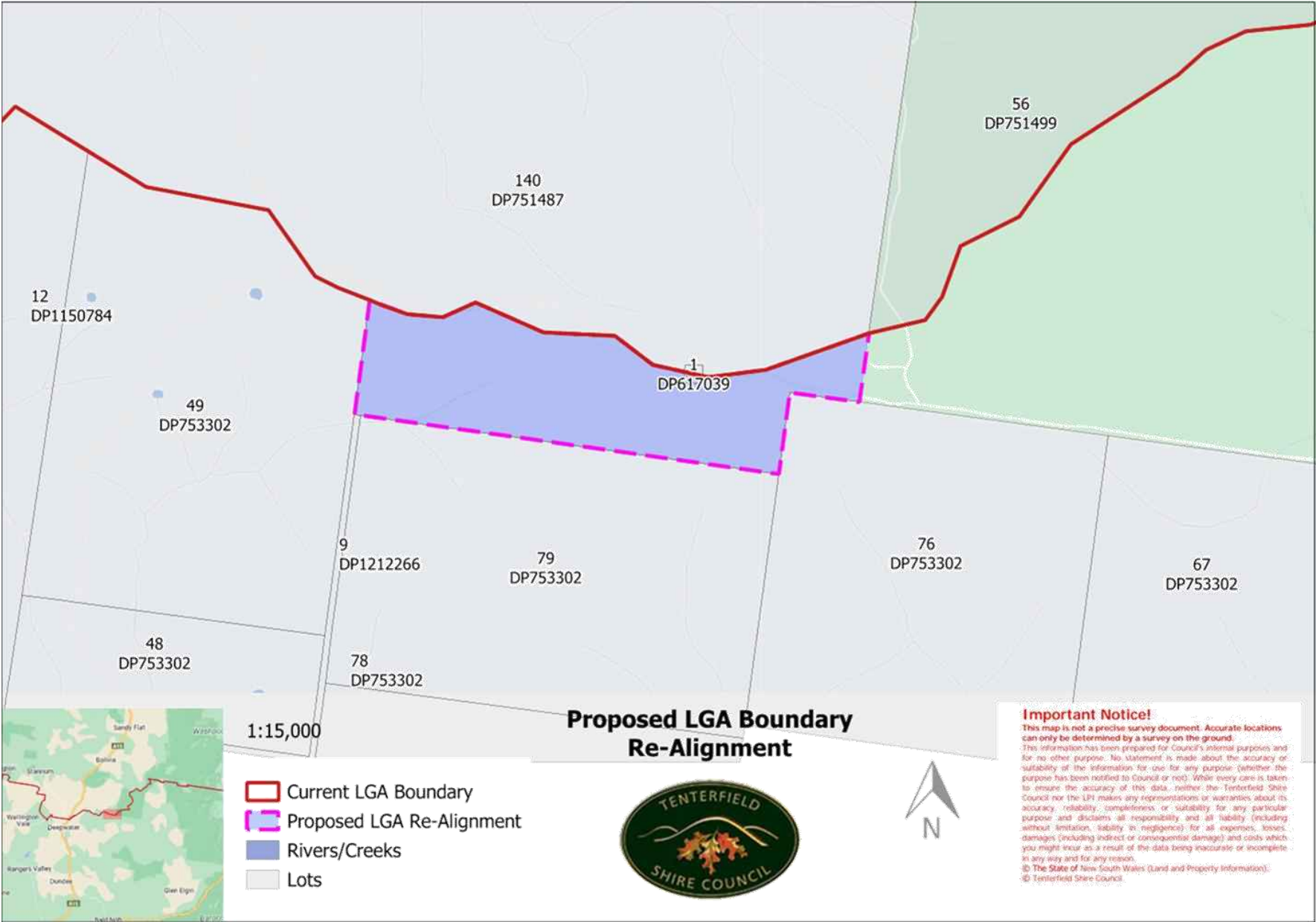
Project Jigsaw

## Appendix B – KPI and Red Amber Green (RAG) Ratings

KPI	Description	RAG	Criteria
<b>Overall</b>	The Overall status of the project is calculated based on individual KPI ratings. > Green = project on track. > Amber = some issues but being managed and closely monitored. > Red = serious issues and recovery plan required.	GREEN	All KPIs rated Green
		AMBER	If 1 or more KPIs are rated Amber and no KPI is rated Red
		RED	If any KPI is rated Red or 2 or more KPIs are rated Amber
<b>Schedule</b>	1. The schedule is defined and agreed with the client 2. The schedule is tracked and updated throughout the project	GREEN	Schedule is on track
		AMBER	There are likely to be delays to key milestones <= 20 business days
		RED	There are likely to be delays to key milestones > 20 business days OR a critical milestone will be late
<b>Scope</b>	1. Scope is defined and agreed with customer 2. A formal change process is defined, agreed, and used	GREEN	Scope is in line with agreed current baseline
		AMBER	There are likely to be minor changes in scope to the current baseline
		RED	There will be significant change in scope to the current baseline
<b>Resourcing</b>	1. An appropriately skilled and supported team is assigned 2. The client has the right team assigned 3. Individuals understand their scope, tasks, and due dates	GREEN	The schedule is resourced, the team are engaged and high performing
		AMBER	Any significant scheduled task within the next 3 months is not resourced and/or the team does not have necessary skills and/or tools
		RED	Multiple tasks or a critical task are not resourced, the team is missing critical skills and/or tools
<b>Risks and Issues</b>	1. Risks are identified, classified, and actively mitigated 2. Issues are identified and managed in a timely manner	GREEN	Risks are identified & mitigated, there are no issues that impact the project
		AMBER	A risk is not mitigated or there are issues that will impact the project
		RED	A high impact risk is not mitigated or there is an issue that will have major impact on the project

Annexure A Item 7.10









## Customer Satisfaction and Priorities Action Plan

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Priority Area: COMMUNITY RELATIONS VIA EXTERNAL COMMUNICATION								
Issues of Primary Concern								
1. Information about Council and its decisions is not clear and accessible. 2. Improving the customer focus. 3. There needs to be more transparency of messaging, particularly regarding financial management. 4. Improving communication for all levels (both formal and informal) from inform to consult/engage.								
Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
<b>Accessibility and transparency about Council and its decisions.</b>	Council is not hitting the mark with communication around substantiation of decisions and, particularly financial decisions. This can create issues in respect of "transparency".  The way Council communicates can be overly complicated, uninteresting and cumbersome resulting in low resident receptivity and media traction.  The Business Paper is too complex for residents to engage with as a means of tapping into what is happening at Council.	Create a platform / forum for communicating the Business Paper in a more reader-friendly summary format. This could be done by an e-news product or a tab on the website where a "nutshell" breakdown of the Business Paper is available.  Issue Media Releases on key decisions which explain the context and reasons for the decisions. Set up a link on the website for key Media Releases for easy access by residents.  Distil information from the Operational Plan and Budget into specific pieces of information that are frequently requested by residents into flyers or online fact sheets. An example is information on fees and charges.	The Communication Strategy 2020-2025 was adopted by Council at the 17 December, 2020 Ordinary Council Meeting and will provide a framework, principles and enablement for improving external communication.  The Strategy is in the process of articulation into a Communication Action Plan which will specify actions for improving external communication. The formulation of actions is being carried out through a "bottom to top" process which will improve the workability of actions.  The Council website is overdue for a redevelopment. This redevelopment is budgeted and programmed for the 2021/2022 Financial Year.  No new Council communication products have been developed in recent years; however, new platforms have been added or amplified in the communication mix including Media Alerts, scripted Radio Sessions and greater use of social media such as Facebook.	Redevelopment of Council website.	Not due to start until the 2021/2022 financial year.	June October 2022	<b>Media and Communications Officer (MCO)</b>	The website redevelopment has progressed to advertising of <b>Expression of Interest (EOI)</b> and submissions have been received which are being reviewed. There is also additional research being done to check on information in the submissions.  <b>A short-list of suitable suppliers will be prepared and submitted to the Selection panel with the Panel's decision going to MANEX in June 2022. All short-listed suppliers are able to commence in July 2022.</b>
				Identify and develop new communication products such as an environmental / lifestyle bi-annual newsletter / booklet including digital version.	October 2021	December 2022	MCO	The proposed product was included in the July 2021 Communication Report to the <b>Management Executive Team (MANEX)</b> .  This proposal cannot progress until the website redevelopment is concluded as it is anticipated it will sit as a link on the website and there is no current budget allocation for this product.
				Develop a process and product for distilling the Business Paper into a reader-friendly version.	June 2021 (Complete)		MCO	The monthly identification of Media Releases from the Business Paper and the preparation of Media Releases from the Business Paper is currently being trialled.  The negotiation of an additional guaranteed half page per month editorial space in the Glen Innes Examiner has assisted in expanding items of interest in the Minutes Summary into editorial items. The provision of more Media Releases will happen when the capacity for this task is increased with changes to the MCO position.  This action is complete.
				Increase the use of Media Releases for communication of Council decisions, especially after Council Meetings.	Ongoing		MCO	This is related to the action above. An additional page 5 per month is being negotiated with Glen Innes Examiner in order to ensure publishing space for additional Media Releases.  <b>There are Media Release opportunities identified in conjunction with each Business Paper.</b>



## Customer Satisfaction and Priorities Action Plan

Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
Improving customer focus.	Some areas of Council need to improve on-line business to improve customer service. This includes digitising records and information. This also improves communicating information externally and improving the perception of Council as a well-managed workplace.	Review how business is done on-line for the purpose of identifying gaps and what can be done to improve on-line business.  Train and/or assist customer service staff on setting up and using digital record keeping and information dissemination in areas of Council where this is not happening adequately.  Increase availability of MCO to assist staff to improve their external communication in areas of Council where communication skills and opportunities need improving.	Media and Communications at Council is not heavily resourced which means opportunities for positive communication are missed.	Identify gaps where better digitisation of the workplace could be implemented that will assist communication and report to the <b>Management Executive Team (MANEX)</b> .	September 2021	<del>March</del> October 2022	MCO	This has not commenced. It will be included in the website redevelopment. The main purpose of this action is to improve customer service by doing more business digitally primarily from the website.  There has been no further progress on this action.  <b>There has been research on this in conjunction with research on the website redevelopment.</b>
				Review MCO position including a breakdown of higher and lower level communication tasks.	July 2021 (Complete)		<b>Executive Assistant (to the General Manager and the Mayor) - (EA)</b>	The position description has been reviewed and updated and will be advertised as a full-time position which will give the MCO more time to assist staff to improve their external communication skills.  This action is complete.
Improving communication by focusing on consultation and engagement, both internally and externally.	Council needs to be more visible and interactive in the community.  Council are not maximising beneficial communication opportunities through products and through community engagement.	Engage the community where opportunities arise in public forums with General Manager and/or Directors and/or Managers. Encourage attendance by Council staff at community meetings and community events to improve positive visibility.	Council has relatively poor visibility in the community as public forums are unavailable or restricted and opportunities for interaction with the community are not adequately identified and maximised.  Communication is often "on the backburner" throughout Council, is not incorporated into project checklists, and is not often viewed as a management tool.	Identify opportunities for Council staff to interact with the community and draft recommendations for MANEX to review.	August 2021	<del>March</del> October 2022	MCO	Over the past three (3) months the key limitation to more community engagement by staff has been staff workload and unavailability of staff in areas of Council where there is an interface with the community. Economic Development has been using public forums effectively. Surveys have been used by some areas of Council to assist with identifying community opinions / perceptions.  The profile of communication at Council is in the process of positive change, however, this is a "work in progress" with inclusion of communication in project management to yet be implemented throughout the organisation. Generating more informational Media Releases from the Business Paper and website redevelopment will also improve how Council is perceived. As well, changes to how we use surveys and more explanation of how Council makes decisions on financial matters will also assist perception. Areas of Council with high customer interaction need assistance with using communication more promotionally and positively.  The website redevelopment has commenced and more staff time is now available with the MCO position now full-time.



## Customer Satisfaction and Priorities Action Plan

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Priority Area: ECONOMIC DEVELOPMENT								
Issues of Primary Concern								
1. Lack of employment / business / industries / and the need for increased economic stimulation and support.								
2. Economic Development– focusing on employment and business growth, attraction of business and industry, keeping youth in the area, promotion of tourism and long-term economic planning.								
Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
Long Term Economic Planning	Continue to focus on investment and economic growth within the area to maintain a vitality and prosperity in the region (business and industry attraction, employment growth, keeping youth in the area and the promotion of tourism).  There is a clear plan and direction for the future.  There may be a common perception that Council over promises and under delivers regarding economic development.	Have a more collaborative and regular approach and forum with Economic Development across MANEX.  Economic Development needs more focus across every area of Council to help implement the necessary programs and initiatives to achieve longer term economic planning outcomes.  The new Economic Development Strategy identifies growth opportunities and strategies. An Action Plan will identify actions to be carried out.  Implement key recommendations and strategies from the Destination Management Plan.  Implement identified strategies in the Economic Development Strategy and Action Plan.  Through Council's communication channels, clarify the limitations of Council's role in economic development.	A new Economic Development Strategy will be adopted in March 2021.  The new Destination Management Plan will be on public exhibition following endorsement of the draft at the March 2021 Ordinary Council Meeting.	Deliver the Economic Development Strategy and Action Plan.	31 March 2021 (Complete)		Manager of Economic Development (MED)	Completed and adopted at the Ordinary Council Meeting held on March 25, 2021.  This action is complete.
				Develop a detailed resource plan on how Council can achieve its Economic Development initiatives.	30 June 2021	30 June 2022 (complete)	MED	Peer-based research was conducted to understand the structure of other Council's in the region.  This action is complete.
				Implement key recommendations and strategies from the Destination Management Plan.	30 June 2021 (Complete)		MED	The final Destination Management Plan (DMP) was adopted at the Ordinary Council Meeting held on July 22, 2021.  This action is complete.
				A "Strategic Economic Development Summary Guide" is developed and provided to the incoming Councillors.	1 August 2021 (Complete)		MED	The strategy is completed and has an executive summary as well as a very clear economic development framework. Therefore, can be considered completed. A Councillor workshop could be held to inform the new Councillors on the strategy.  This action is complete.
				Develop effective communication models to provide information to the community on the progress of economic development initiatives.	Ongoing (Complete)		MED	Completed with the distribution of the Economic Development newsletter, Highlands Hub articles and news, Grow Glen Innes THINK TANK sessions provided important updates.  This action is complete.

## Customer Satisfaction and Priorities Action Plan

Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
<b>Supporting Local Businesses and Jobs</b>	Facilitate a growing local economy by continuing to support an attractive business climate.	Implement identified strategies in the Economic Development Strategy and Action Plan.  Ensure any business incentive funding provided has a Return on Investment (ROI) on Economic Development.	Current initiatives in place: <ul style="list-style-type: none"> <li>• Significant Development Committee.</li> <li>• Business Incentive Fund (BIF).</li> <li>• Event Support Fund (ESF).</li> <li>• Highlands Hub – Business.</li> <li>• Marketing and Promotion – INVEST website live.</li> <li>• Economic Development Newsletter.</li> <li>• Tourism and Events Newsletter.</li> <li>• Local Jobs and Skills Gaps and Workforces attraction strategy.</li> </ul>	Consolidate all business incentives and business support funding into one (1) policy.	1 July 2021 (Complete)		MED	<p>The new Local Economic Development Support Fund was adopted at the Ordinary Council Meeting held on April 22, 2021. The new Policy has been advertised with submissions closing on 31 July 2021.</p> <p>28.09/21 Resolution – September 23, 2021 Ordinary Council Meeting approved five (5) applications that met the criteria and deadlines for applications. The remaining funding was allocated to the Attract, Connect, Stay Healthcare Workforce Pilot Program.</p> <p>This action is complete.</p>
<b>Attracting new business to the area</b>	Shops and services in shopping areas meet resident needs.	Implement identified strategies in the Economic Development Strategy and Action Plan.  Develop the external Workforce Attraction Strategy.  Support the development of a Business incubator and hub.	Council's Glen Innes Highlands Visit, Live and Invest marketing strategy is designed to attract people, business and investment to the area.  The New Highlands Business and Community Hub and BREED Incubator aims to support and grow local and new businesses.	Launch the new Live and Invest campaigns.	1 April 2021 (Complete)		MED	<p>The LIVE in Glen Innes Highlands Campaign was launched in February 2021. This included television across the WIN Network and Sky News Channel's in the Northern Rivers and Regional Queensland regions. A digital campaign was launched in March 2021 targeting tree changers, families, professional services, investors, innovators and startups and promotes Glen Innes Highlands as the place to move to and invest in.</p> <p>This action is complete.</p>
				Deliver the Destination Management Plan actions.	30 April 2021 (Complete)		MED	<p>The final Destination Management Plan (DMP) was adopted at the Ordinary Council Meeting held on July 22, 2021. Some initiatives / actions have been completed in 2021 including:</p> <ol style="list-style-type: none"> <li>1. Appointed a consultant to conduct a signage audit. Customer Satisfaction and Priorities Action Plan (page 6).</li> <li>2. New content is in development for the Visitor Guide.</li> <li>3. Collaboration with New England High Country (NEHC) continues with the launch of the new brand campaign and the upcoming launch of the soundtrails campaign. A new website has been delivered.</li> <li>4. The New England Rail Trail funding has been received for almost \$9 million and planning is in progress.</li> <li>5. A proposal and business case is in development for the Powerhouse Museum.</li> <li>6. Six (6) new gravel grinding routes have been developed and will launch in August 2021.</li> <li>7. Touring routes are being audited and Destination NSW are reviewing all touring routes in NSW in the next 12 months.</li> </ol> <p>This action is complete.</p>



## Customer Satisfaction and Priorities Action Plan

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Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
				Deliver the Highlands Hub Community platform (Localised).	30 April 2021	1 July 2022	MED	The developed online hub is almost completed for user testing to commence from August 2021. The launch is likely to take place in November or December 2021.  The Hub is live for live user testing and will be launched once the Business and Community Officer is appointed.  <a href="https://highlandshub.localised.com.au/">https://highlandshub.localised.com.au/</a>
				Deliver the Highlands Business and Community Hub.	30 June 2021	30 June 2022	MED	Funding has been received from the Bushfire Local Economic Development Fund - \$616,000. Fit out design is in development.  The fit-out is likely to be completed by June 2022.  The following milestones have been completed: <ul style="list-style-type: none"> <li>Grant Funding Deed Agreement finalised;</li> <li>Detailed design completed;</li> <li>Initial quotes for fit-out as instructed by BMO received;</li> <li>Development application approved; and</li> <li>Construction certificate approved.</li> </ul> A MANEX report is under development to formalise internal resource assistance with the Director of Development Planning and Regulatory Services.
				Present the Workforce Attraction Strategy for MANEX review.	30 June 2021 (Complete)		MED	The workforce attraction strategy was sent to MANEX for review and a Grow Glen Innes THINK TANK was conducted to commence on the Local Jobs Program.  The Workforce Attraction Strategy has been completed and will now be shared more broadly within Council and the community.  This action is complete.
				Collaborate with business organisations to deliver more retail services to the community.	Ongoing		MED	The new physical Highlands Hub will enable this to happen.

## Customer Satisfaction and Priorities Action Plan

Priority Area: ENVIRONMENT AND HERITAGE								
Issues of Primary Concern								
Focus and Invest in conservation and sustainability.								
Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
<b>ENVIRONMENT</b> Conservation of the natural environment and sustainability for future years to come is an area to continue focus and investment.	Seek to explore and understand community expectation regarding environmental protection and sustainability.	Include a riparian land and watercourses clause in the Glen Innes Severn Council Local Environmental Plan 2012.	The Glen Innes Severn Local Environmental Plan 2012 does not include restrictions for developments within riparian land and watercourses.	Draft an amendment of Glen Innes Severn Council Local Environmental Plan 2012 to include environmental protection to riparian land and watercourses.  Continue to implement short term actions in Council's adopted Local Strategic Planning Statement to 2040 regarding a Sustainable Environment and Protected Heritage.	30 December 2022 (Complete)		<b>Manager of Planning and Regulatory Services (MPRS)</b>	A draft Planning Proposal has been prepared which includes a "Riparian land and watercourses" clause and map overlay in the Glen Innes Severn Local Environmental Plan (GISLEP). The map overlay has been prepared by the Biodiversity and Conservation Division of the Department of Planning, Industry and Environment (DPIE). Council endorsed the Planning Proposal at the Ordinary Council Meeting held on July 22, 2021 and the proposal was submitted to the NSW Department of Planning for consideration.  This action is complete.
<b>HERITAGE</b> Conservation of the heritage and built environment and sustainability for future years to come is an area to continue focus and investment.	Seek to explore and understand community expectation regarding heritage protection and sustainability.	Continue providing the Heritage Assistance Fund to assist maintaining all heritage listed buildings.	The Local Strategic Planning Statement has highlighted actions to protect sustainable environment and protect heritage.	Heritage Assistance Fund to continue to assist maintenance of all heritage listed buildings.  Construction on heritage listed buildings to be reported to the Heritage Officer for comment.  Produce a Heritage Management Plan on Council Heritage listed buildings.	Ongoing 2021/2022  Ongoing 2021/2022  30 June 2023		MPRS  MPRS  MPRS	Funding has been provided in the Operational Plan and Budget for the 2021/2022 Financial Year to continue to provide a Heritage Assistance Fund.  Development Applications have been referred to the Heritage Office for comment as required.  This work has not commenced and is not due until 2022/2023.

## Customer Satisfaction and Priorities Action Plan

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Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
Waste Management and Recycling	Key driver for overall community satisfaction with Council.	Undertake Waste Management Strategy.	The State Government has drafted a Waste Management Strategy to be finalised the beginning of 2021. The New England Regional Waste Group are completing a Waste Management Strategy to be released mid-2021.	Review existing Recycling Service Level Agreement.	30 August 2021 (Complete)		MPRS	A review of the existing Recycling Service Level Agreement (SLA) was undertaken and a report provided to Council in April 2021 where the SLA was extended a further three (3) years.  This action is complete.
		Review existing Recycling Service Level Agreement.		Complete Glen Innes Severn Council's Waste Management Strategy.	31 December 2021	31 March 2022 (Complete)	MPRS	The Waste Management Strategy has been completed and is set to be reported to Council in February for adoption.  A Councillor Workshop was held in February 2021 to provide Councillors with an update on the project.  This action is complete.



## Customer Satisfaction and Priorities Action Plan

<b>Priority Area: OPEN SPACES</b> <b>Issues of Primary Concern</b> Swimming Pools and Aquatic Centres are key drivers of overall satisfaction and an area to maintain.								
Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
<b>Swimming Pools and Aquatic Centres</b>	Key driver for overall satisfaction with Council.  Community priority area to maintain.	Council will aim to improve engagement with the community and communicate events, activities and services provided by the pool guided by the Communication Strategy.	Meeting with the Pool Contractor, MROS and PA(DDPRS) to create a scheduled calendar for 2021-2022 season is to be discussed and developed.	Promote upcoming events, activities and services to the community in a timely manner.	Ongoing		<b>Manager of Recreation and Open Spaces (MROS)</b>	Men's Aqua sessions have been postponed due to a lack of participation numbers despite canvassing and promotion this activity utilising community service networks, advertising at doctor surgeries, promotion on Council's Facebook and at the Glen Innes Pool. This program may be reviewed at the start of the 2022-2023 season.
		Council will gain feedback and commentary from pool staff to find shortcomings in use and engagement for the swim centres and develop methods and ways to address these issues.						Further Learn to Swim Lessons and Stroke Correction sessions have been readvertised through Council's Facebook. These have been very well received in the community and patrons have appreciated the multiple learn to swim opportunities as spaces for children to participate in these initiatives fill fast.
		Utilise opportunities with other services in Council (Life Choices - Support Services and The Youth Booth) to encourage more patronage at the pools.						Feedback was taken on board in relation to building on the Aqua lessons however yet to be implemented by the Pool Staff. Priority this season has been filling spaces for learn to swim lessons and stroke correction for patrons to utilise the funding provided by Service NSW and Active Youth Voucher, First Lap Vouchers.
		Increase more awareness and use of Emmaville pool through incentives, advertising and key activities.						A missed grant funding opportunity has stalled these projects (such as pool party, Aqua Zumba, movie night at the pool) for the 2022 swim season. Ideas and quotes for equipment have been set aside for budget consideration for the Operational Plan and Budget for the 2022/2023 Financial Year and to be ready for further grant funding opportunities.
		Council to trial extending the swim season into April 2021 to coincide with school holidays and encourage more patronage by youth and families.		To conduct a survey/questionnaire with Pool Staff and develop action plans to resolve any issues identified.	31 August 2021	29 April 2022	MROS	A potential birthday party package with various offerings and services was trialled in November to consider possibilities of pool party packages at the Glen Innes Pool to promote and include as a budget / income item for the 2022/2023 swim season.
				PA(DDPRS) to provide information for events and activities at the Aquatic Centres to Life Choices Support Services, the Youth Worker and externally through available and effective communication channels.	Ongoing		MROS	There have already been four (4) Facebook campaigns promoting community sport which have been uploaded to Council's Facebook page on 11 January 2021, 18 January 2021 and 25 January 2021.
								Acting PA(DDPRS) will be tasked with the responsibility to coordinate another information campaign aimed at the benefits of swimming and sport (generally) in our local community as a four (4) post Facebook campaign and another four (4) Facebook posts for family recreation activities in our community to also post and promote through Council's Facebook page.
								The Aquatic Centre Staff have discussed numerous ideas and these now need to be collated with an action plan to be developed.
								The PA (DDPRS) has updated information and communicated events using the Council Facebook page, creating event pages and sending emails to community groups advising them of events relevant to their demographic of members / users. Specifically, events such as state funded splash party in January School Holidays, men's and women aqua aerobics sessions, advertising the learn to swim sessions, as well as notifications of pool updates or changes to opening hours to members of the community.

## Customer Satisfaction and Priorities Action Plan

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<b>Priority Area: OPEN SPACES</b> <b>Issues of Primary Concern</b> Swimming Pools and Aquatic Centres are key drivers of overall satisfaction and an area to maintain.								
Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
				Currently implemented an extension to the swim season and information has been provided to PA(DDPRS) to advertise where appropriate.	Completed and further advertising continuing.		MROS	An extension of the swim season has been trialled and found to be unsuccessful as there was little to no support from the community. The upcoming 2021/2022 season opening of the aquatic centres will return to the normal season from early October 2021 until the end of March 2022.  This action is complete.



## Customer Satisfaction and Priorities Action Plan

<b>Priority Area: INFRASTRUCTURE</b> <b>Issues of Primary Concern</b> <ol style="list-style-type: none"> <li>1. Condition / maintenance of roads and supporting infrastructure.</li> <li>2. Infrastructure / services / facilities to cater for the future.</li> <li>3. Improved and increased water supply / security.</li> </ol>								
Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
<b>Investment and maintenance of local roads</b>	Invest in local roads to cater for future public transport needs.	Complete bitumen sealing of Old Grafton Road.	Contractor scheduled to commence sealing work from 23 March 2021	Complete bitumen sealing of Old Grafton Road.	30 June 2022 (Complete)		<b>Manager Infrastructure Delivery (MID)</b>	Old Grafton Road has been sealed up to the Henry River Glen Innes Severn Council border with Clarence Valley.  This action is complete.
		Annual external assessment of sealed road condition.	This is currently being scheduled with contractor with work to be carried out by end of May 2021	Annual external assessment of sealed road condition.	Annually (Complete)		MID	Australian Road Research Board (ARRB) have finalised their data and have sent it to Council.  This action is complete.
		Implementation Council's heavy patching program to improve the condition of sealed roads.	Glen Innes Severn Council's Heavy Patch Team, is currently carrying out works on Blue Hills Road and continuing into Glen Innes Township.	Implementation Council's heavy patching program to improve the condition of sealed roads.	Ongoing		MID	The Heavy Patch Team have completed works on Maybole Road, Red Range Road and Ranger Valley Road. The team is now working in Glen Innes Township.
		Upgrade Furracabad Road (2km).	These projects are part of the Draft Capital Budget for 2021/2022 and will be fully scheduled upon adoption of this budget.	Upgrade Furracabad Road (2km).	30 June 2022		MID	Drainage work is complete. Awaiting contractor to rehabilitate the road.
				Upgrade Bald Nob Road (1km).	30 June 2022		MID	Glen Innes Severn Council's Drainage and Bridge team will be commencing the drainage work on Bald Nob Road early February 2022.
		Upgrade Bald Nob Road (1km).						
		Convert unsealed roads to seal as funding becomes available.		Convert unsealed roads to seal as funding becomes available.	Ongoing		MID	Maybole Road, Yarraford Road, Mount Mitchell Road and West Furrabad Road have been OTTA sealed.
		Perform gravel re-sheeting on Jenkins Road.		Perform gravel re-sheeting on Jenkins Road.	30 June 2022		MID	All sheeting work will be completed throughout the year.
		Perform gravel re-sheeting on Ten Mile Road.		Perform gravel re-sheeting on Ten Mile Road.	30 June 2022		MID	All sheeting work will be completed throughout the year.
		Perform gravel re-sheeting on Rangers Valley Road.		Perform gravel re-sheeting on Rangers Valley Road.	30 June 2022 (Complete)		MID	Rangers Valley Road re-sheet is completed.  This action is complete.
		Perform gravel re-sheeting on Bullock Mountain Road.		Perform gravel re-sheeting on Bullock Mountain Road.	30 June 2022		MID	All sheeting work will be completed throughout the year.

## Customer Satisfaction and Priorities Action Plan

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<b>Priority Area: INFRASTRUCTURE</b> <b>Issues of Primary Concern</b> <ol style="list-style-type: none"> <li>1. Condition / maintenance of roads and supporting infrastructure.</li> <li>2. Infrastructure / services / facilities to cater for the future.</li> <li>3. Improved and increased water supply / security.</li> </ol>								
Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
		Perform gravel re-sheeting on Bullock Mountain Road.		Perform gravel re-sheeting on Ilparran Road.	30 June 2022		MID	All sheeting work will be completed throughout the year.
		Perform gravel re-sheeting on Ilparran Road.		Perform gravel re-sheeting on Mt Slow Road.	30 June 2022		MID	All sheeting work will be completed throughout the year.
		Perform gravel re-sheeting on Mt Slow Road.		Perform gravel re-sheeting on Kangaroo Flat and Swamp Oak Road.	30 June 2022		MID	All sheeting work will be completed throughout the year.
		Perform gravel re-sheeting on Kangaroo Flat and Swamp Oak Road.		Perform gravel re-sheeting on Mt Slow Road.	30 June 2022		MID	All sheeting work will be completed throughout the year.
<b>Investment to improve and increase water supply and security</b>		Develop Wattle Vale Quarry to a fully operational state.	Design work currently underway for intersection upgrade work.	Develop Wattle Vale Quarry to full operational state.	30 June 2022		<b>Quarry Manager (QM)</b>	Turning lanes into the site need to be built. This work must be completed by a Transport for NSW accredited road construction business. Contract discussions are taking place now and site crush and screen works will start as soon as possible.  The draft approval from Transport for NSW has been received.  <b>Waiting on Transport for NSW to provide an update.</b>
		Complete the review of Council's Integrated Water Cycle Management Plan. This will open pathways for further grant funding.	The Management Plan will go to Council in April for adoption.	Complete the review of Council's Integrated Water Cycle Management Plan. This will open pathways for further grant funding.	30 June 2023		<b>Manager of Integrated Water Services (MIWS)</b>	The deed has now been finalised. Council's contractor has commenced. <b>Contractor will be onsite in the first week of June to complete data collection and inspect all Integrated Water Service assets.</b> The project is a two (2) year project.
		Renewal of Glen Innes water supply reservoirs at the water treatment plant.	This project is a part of the Draft Capital Budget for 2021/2022.	Renewal of Glen Innes water supply reservoirs at the water treatment plant.	Not due to be started until the 2022/2023 Financial Year		MIWS	This project is directly linked to the Integrated Water Cycle Management Plan.
		Install automated water meter reading for all consumers.	Procurement process has commenced for Stage one (1). Stage two (2) is part of the Draft Capital Budget 2021/2022.	Install automated water meter reading for all consumers.	Not due to be completed until the end of 2022/2023 Financial Year		MIWS	<b>All data migration has been completed. Contractors are onsite in May commencing installation of all meters. The installation stage will be fully completed by 30 June 2022.</b>



## Customer Satisfaction and Priorities Action Plan

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Priority Area: FINANCIAL INFORMATION								
Issues of Primary Concern								
1. Transparency of messaging around financial management.								
Areas of Importance	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Original Due Date	Revised Due Date	Responsible Officer	Progress Update as at 31 March 2022
Council provision of information around financial management	More transparency is required in the messaging, particularly regarding financial management.	Regularly update the community through the resident newsletter and other identified avenues on the financial management of council using language that is simple to understand.	Currently Council is reliant on business paper reports, the Operational Plan and Budget, and the Annual Report to communicate its financial management.	Place a finance section in all resident newsletters.	30 August 2021 (Complete)		<b>Chief Financial Officer (CFO)</b>	The last resident newsletter was distributed in August 2021, which asked the community about a proposal to have a "Cashless Town Hall".  This action is complete.
		Audit community expectation around the delivery of financial management information.		The Mayor and GM to discuss financial management at the monthly radio talk.	Ongoing		<b>General Manager (GM)</b>	The Mayor and GM will organise to go on the radio once the draft budget is prepared in April.
				Discuss with the community its expectations around the delivery of financial management information at the community engagement sessions conducted for the review of the Community Strategic Plan.	September / October 2021	February / March 2022 (Complete)	<b>Manager of Governance Risk and Corporate Planning (MGRCP)</b>	Community Consultation was engaged in March 2022 and during the eight (8) 3-hour sessions held throughout the community were simple percentages and figures regarding financial information such as, what percentage of Council's revenue came from rates, from own source, from grants and contributions; what percentage was spent on roads, on parks, on administration etc.  Council's financial report contained within the Annual report is very detailed and the synopsis presented utilising various ratios can be supplemented in the Annual report with a few graphs showing the percentages for revenue and expense groupings.  This action is complete.

## 2020 Glen Innes Severn Council Staff Engagement Survey – Action Plan

Priority Area: Recruitment and Selection						
Issues of Primary Concern						
1. Recruitment process is too lengthy and complicated, leading to delays in appointing new staff. 2. There is a lack of internal career opportunities and external appointment is often favoured over internal. 3. There is poor job fit and suitability among new staff.						
Priority Area	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Due Date	Progress to 31 Mar 2022
Recruitment processes	<p>The recruitment process for the replacement of staff is too lengthy and is not working. Time limits need to be managed tightly and not extended.</p> <p>Recruitment processes are difficult and long winded and need to be streamlined.</p> <p>The recruitment process is delayed until staff have already left. It should commence when they announce their exit.</p> <p>Usually there's a full PD for a position already in place, so the job should be advertised immediately.</p> <p>Perceptions that HR is not welcoming or focused on staff in the field, leading to people not feeling comfortable going to HR to solve problems, leading to further delays in recruitment.</p>	<p>Implement a set process for recruitment: agreed timeline, responsibilities (who does what), referee checks, job handover.</p> <p>Implement a priority service for some roles.</p> <p>Have a team leader on the panel, who understands the role.</p> <p>Recruit people based on their skills: have proper representation on the interview panel, expert support, team members on the panel, role plays for job relevant tasks.</p> <p>Extend notice period to critical roles that may require more time for recruitment.</p> <p>Reduce number of steps / processes in recruitment.</p> <p>Identify areas of recruitment that can be handled by managers.</p> <p>Hire a recruitment specialist to get it through fast and efficiently.</p>	<p>Set procedures already in place, with timelines and responsibilities.</p> <p>Panels usually include someone in charge of the work section but may not include individual team leaders.</p> <p>Panels are usually composed to include 'expert' reps.</p> <p>Role plays and practical skills tests are usually determined by the panel and are encouraged by HR for skills-based positions.</p> <p>There is no current mechanism to extend application periods.</p> <p>Under current Council policy, simplifying the recruitment process further is problematic (e.g. medicals, police checks, etc.).</p> <p>Managers usually act as panel convenor.</p> <p>Recruitment consultants are used for key positions but are expensive and not necessarily faster.</p>	<p>Establish individual timelines for each advertised position, with HR 'nudging' managers / convenors at critical intervals (MS Teams / Planner?).</p> <p>Explore opportunities to further automate and streamline procedures within the Scout recruitment platform.</p> <p>Ensure that the time taken from advertising to offer is no longer than Council's target of eight weeks.</p> <p>Prepare a monthly report to MANEX and the Staff Consultative Committee to track Council's achievement of agreed recruitment timelines.</p> <p>Provide recruitment and selection skills training for panel members and managers.</p> <p>Implement a process to provide greater worker representation on selection panels, e.g. ensure that team leaders have input.</p> <p>Ensure that applicants for operational level positions and positions dependent on the application of practical skills are, where practicable, tested on such skills as part of the selection process.</p>	<p>28 May 2021 (COMPLETED)</p> <p>30 June 2021 (COMPLETED)</p> <p>Immediate (COMPLETED)</p> <p>Monthly (COMPLETED)</p> <p>30 June 2021 (COMPLETED)</p> <p>Immediate (COMPLETED)</p> <p>Immediate (COMPLETED)</p>	<p>HR staff and panel convenors are communicating with each other to stay on track with agreed timelines and to achieve Council's target of eight weeks from the date of advertising to offer.</p> <p>Council's e-Recruitment platform, Scout, continues to be updated and improved, which is an ongoing process.</p> <p>Timelines for all advertised positions are now being set and reported to MANEX and the Staff Consultative Committee at least monthly.</p> <p>Recruitment and selection skills training has been delivered for panel members / managers.</p> <p>Team leaders are now included in selection panels so that they can have direct input into the decision-making process.</p> <p>Practical skills tests are being included as part of the selection process, where such skills are relevant.</p>



Priority Area	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Due Date	Progress to 31 Mar 2022
<b>Career opportunities</b>	<p>There is a lack of career path and advancement, which flows into recruitment.</p> <p>When there is an opportunity for career advancement, jobs are offered to outsiders instead of internal staff.</p> <p>There is no flexibility to move between departments.</p> <p>There is no internal EOI process before recruitment, which used to be in place.</p> <p>If required to act up in a role, staff can only do it for two hours a day (does not support 'employer of choice' goals).</p> <p>Should be recognition of skills already in the workforce - no skills audit (what does our workforce know/what can they do).</p> <p>Insufficient communication about the purpose of new roles and who to hire - information is not passed on to managers.</p> <p>Staff feel undervalued, e.g. when hiring someone external, staff need to train new person, who is then in charge in two years.</p>	<p>Upgrade staff in basic IT skills training.</p> <p>Get the right job, right people – advanced training to upskill staff (e.g. customer service), conduct skill mapping from HR.</p> <p>Capacity issue – more people needed for some roles, assess which roles require more staff.</p> <p>Facilities to give answers to awards and details, do visits. Follow up function.</p> <p>Support and provide opportunities for staff who want to expand their skills and careers and provide training</p> <p>Secondment program where skills / experience exchange system can occur.</p> <p>When job opportunities arise, communicate to all staff via appropriate channels.</p> <p>Introduce internal EOI for available roles prior to advertising and put a time limit on it.</p> <p>Offer staff a clear career path to build on.</p>	<p>The decision to recruit internally or not is based on the requirements in the LG Act and LG Award.</p> <p>Jobs that do not require external advertising are often advertised internally, at least in the first instance.</p> <p>The restrictions on paying for an employee to act in a higher position (i.e. two hours per day) have largely been removed with a policy change. Pay is now based on 50%, 75% or 100%.</p> <p>A skills audit has been included as an objective in the 2020/2021 Operational Plan and has come from the Workforce Plan.</p>	<p>Develop a Training Plan to Provide staff with basic training in ICT skills (Office 365, Outlook, Teams, etc.).</p> <p>Review systems and procedures to address any potential impacts on Council's capability to deliver services that may be caused through the retirement of older employees, ensuring the transfer of critical knowledge, skills and experience to other staff prior to exit.</p> <p>Conduct a skills audit(s) to determine whether Council has the right mix of skills among its employees to maintain a healthy and growing organisation, particularly identifying those skills / knowledge sets that are likely to be lost through retirement and require transfer and retention.</p> <p>Explore opportunities for the delivery of flexible training and upskilling via Council's Pulse and GO1 eLearning platforms.</p> <p>Implement formal succession planning programs to fill those positions where critical skills and knowledge are likely to be lost through retirement / early exit.</p> <p>Review all positions and catalogue those that are considered suitable for internal EOIs.</p> <p>Communicate with staff to explain to them the reasons why Council is unable to advertise positions internally in all instances.</p>	<p>31 May 2021 <b>(COMPLETED)</b></p> <p>30 June 2021 (Revised date – 30 June 2022)</p> <p>31 May 2021 (Revised date – 30 June 2022)</p> <p>30 April 2021 (Ongoing) (Revised date – 30 June 2022)</p> <p>31 Dec 2021 (Revised date – 30 June 2022)</p> <p>30 June 2021 (Revised date – 30 June 2022)</p> <p>30 April 2021 <b>(COMPLETED)</b></p>	<p>Training in Office 365 and Teams was delivered to 60 staff in June 2021. Further training has been budgeted and will occur in 2022/2023.</p> <p>The rollout of Open Office and the amount of staff training involved with this project has delayed other computer training that would have ordinarily occurred in 2021/2022.</p> <p>A survey of mature age workers has been conducted to determine likely retirement / exit dates.</p> <p>A skills gap audit will be conducted early in 2022 to assist interested staff to upskill into vacant positions.</p> <p>The survey of mature age workers and the skills gap audit will allow Council to implement formal succession planning for its staff.</p> <p>Again, the rollout of Open Office and staff shortages in Council's Human Resources team have delayed these projects and it is looking increasingly likely that they will need to be carried over to 2022/2023.</p>

Priority Area	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Due Date	Progress to 31 Mar 2022
<b>Job fit and suitability</b>	<p>Sometimes the right person doesn't get the job.</p> <p>There is a problem hiring underqualified staff, putting more work on existing staff.</p> <p>Team leader does not have input into recruitment process. There is no say in who you end up working with (poor team fit).</p> <p>The three-month probation is not doing the job because there is no review and the wrong people end up staying.</p> <p>Needs to be more focus on the probationary period, no mechanism to say someone is not suitable.</p>	<p>Implement structured probation review.</p> <p>Supervisor should delegate someone to do review, who is not too busy.</p> <p>There needs to be confidentiality in the probation review – sometimes staff can see other's details.</p> <p>Assess whether goals meet reality (e.g. goals from ops plan).</p> <p>Review probationary period process – remove wrong person in a timely manner.</p> <p>Implement handover procedure to smooth work transition – get someone else in before the employee leaves.</p> <p>Put in place a development plan – e.g. year 1 do this, year 2 do this. Facilitates succession planning.</p>	<p>Staff are recruited against pre-determined selection criteria, which are set according to job requirements.</p> <p>Team leaders are often included on selections panels, although not all the time.</p> <p>There are formal monthly reviews during a new employee's probation period (bi-monthly for six-month probation periods).</p> <p>New employees are effectively placed on a development plan during their first two years, as part of Council's salary system progression steps.</p>	<p>Implement a process to provide greater worker representation on selection panels, e.g. ensure that team leaders have input.</p> <p>Review probation period processes to ensure that they provide a robust and reliable mechanism to support new employees through their probation period and identify any issues early in the process.</p> <p>Investigate the possibility of a formal mentoring process to assist new employees through the early stages of their employment.</p>	<p>Immediate <b>(COMPLETED)</b></p> <p>31 May 2021 <b>(COMPLETED)</b></p> <p>30 November 2021 (Revised date – 30 June 2022)</p>	<p>Team leaders are now included on selection panels to provide greater worker representation.</p> <p>Probationary processes have been reviewed and strengthened.</p> <p>Probation reviews are now completed online via Microsoft Forms.</p> <p>Responsible supervisors are allocated probation review tasks and reminders via Microsoft Planner.</p> <p>HR staff review the status of tasks on a weekly basis and generate reminders to supervisors to ensure reviews are completed on time.</p> <p>A revised probationary review form has been developed and is in use. This form will continue to be updated and improved over time.</p>



Priority Area: Communication and Collaboration						
Issues of Primary Concern						
<ol style="list-style-type: none"> <li>1. Communication is poor and unevenly distributed, either arriving too late or not flowing all the way down the line.</li> <li>2. There is a lack of follow up by management to see if communication is understood and effective.</li> <li>3. There is a lack of communication and collaboration between sections and too great an emphasis placed on activities at the Town Hall or Church Street offices.</li> <li>4. Managers often do not consult with the right people when embarking on projects, leading to staff frustration and inefficiencies.</li> </ol>						
Priority Area	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Due Date	Progress to 31 Mar 2022
Communication	<p>Communication overall is poor.</p> <p>Information often arrives too late. Rumours circulate about changes before the release of official communications. This leads to the narrative controlling the situation rather than the facts. It also affects community service and community perception.</p> <p>There is uneven distribution of information, disadvantaging those without access to channels of communication (e.g. emails). This causes division and a lack of a sense of inclusion.</p> <p>There needs to be a greater understanding of who needs to know what and to deliver that information in a way that facilitates understanding.</p> <p>Information communication needs to progress all the way down the line. At present it stops in the middle with no follow up.</p> <p>Managers are not checking or following up things. Policies are not enforced. There is a lack of clarity around who should follow up.</p>	<p>There should be more people to people communication. Managers should not just have an open door but should actively go out and meet staff to pass on information.</p> <p>There should be scheduled toolbox meetings, with managers going out to staff to meet with them.</p> <p>Internal staff newsletter – short one each month.</p> <p>Video recording of messages – General Manager providing messages directly to staff to cut down the need to relay messages.</p> <p>Short but regular meetings – quick method to convey information and to help dispel the rumour mill.</p> <p>Don't assume people know / don't know something. Reinforce communication.</p> <p>Follow up on memos – call and check with people involved. Was the communication clear?</p> <p>Staff handbook that highlights communication rules (e.g. when emailing and using CC, don't assume someone will respond).</p> <p>Acknowledgement of new policies / procedures.</p> <p>Schedule of all staff meetings in Town Hall – bring it back.</p>	<p>There is a heavy reliance on email communication at present, which in turn relies on managers and supervisors relaying information to staff who do not have email access.</p> <p>Regular toolbox meetings and staff meetings are meant to occur (at least monthly for staff meetings) but this is not monitored.</p> <p>All of staff meetings in the Town Hall or other suitable venues have ceased due to Covid restrictions.</p> <p>Director and manager worksite visits under Officer of Due Diligence requirements have also ceased due to Covid but will be reintroduced in early 2021.</p> <p>Face-to-face communication generally has been more difficult due to Covid restrictions.</p> <p>A bi-monthly staff newsletter was introduced recently and is being well received by staff.</p>	<p>Review Council's internal communications hierarchy to ensure that the most appropriate information sources communicate with internal stakeholders at the right time and that internal communication supports effective decision-making, planning and action.</p> <p>Reintroduce Officer of Due Diligence worksite visits, subject to Covid requirements being met.</p> <p>Reintroduce all of staff meetings, subject to Covid requirements being met.</p> <p>Explore other opportunities for MANEX and managers to meet face-to-face with staff – what is practical and what is not?</p> <p>Monitor and enforce regular staff meetings and audit meeting minutes to ensure that minimum standards of communication are met (e.g. communication of WHS rules, new policies, etc.).</p> <p>Continue to improve technology access for field staff by including specific strategies and actions in Council's ICT Strategic Plan.</p> <p>Conduct short internal 'pulse' surveys to gauge if employees feel that communication is adequate / effective.</p>	<p>30 June 2021 (Revised date – 30 June 2022)</p> <p>31 Dec 2020 <b>(COMPLETED)</b></p> <p>30 April 2021 <b>(COMPLETED)</b></p> <p>30 April 2021 <b>(COMPLETED)</b></p> <p>30 April 2021 (Ongoing) (Revised date – 30 June 2022)</p> <p>30 June 2021 (Ongoing) (Revised date – 30 June 2022) <b>(COMPLETED)</b></p> <p>From 1 April 2021</p>	<p>Council's internal communications hierarchy is currently being reviewed to improve information flow.</p> <p>Directors have also surveyed their individual directorates to identify methods of communication currently in place, with a view to making improvements where needed.</p> <p>Officer of Due Diligence worksite visits have been reintroduced.</p> <p>All staff meetings have also been reintroduced, with the first of these occurring on 26 May 2021, 17 November 2021, and 9 March 2022.</p> <p>Council has transferred its mobile phone fleet to a new mobile plan with a shared data pool. Mobile equipment is currently being upgraded across Council to bring it up to standard.</p> <p>Further strategies for assisting remote working have been included in Council's ICT Strategic Plan, which has now been adopted.</p> <p>The next staff engagement survey is scheduled to occur in the first quarter of 2022/2023.</p>



Priority Area	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Due Date	Progress to 31 Mar 2022
<b>Collaboration</b>	<p>There is a perception that there is too much focus on customer service at the Town Hall and Church Street. It should include the library and other service centres. Other areas feel excluded, affecting worker confidence.</p> <p>Staff should be able to feel valued regardless of position in the organisation structure.</p> <p>There is division between council staff, including indoor / outdoor, Church Street / Town Hall.</p> <p>There needs to be better planning and coordination before starting projects, including getting the right people to talk about the job before it starts.</p> <p>Decision makers don't consult people on the job, leading to poor choices, e.g. equipment. Staff on the job should have more input into planning.</p> <p>Lack of coordination of jobs that affect the same project. E.g. water services, road works collaboration.</p>	<p>Develop a staff profile on the intranet, with personal information if people want to supply it.</p> <p>Promote collaboration across teams.</p> <p>FAQ sheet for customer service areas so they can answer questions or direct people to the right area.</p> <p>Selective job swapping for two days – give staff an understanding on what others go through to build camaraderie and appreciation of other's roles.</p> <p>Attendance by managers at other managers' meetings.</p> <p>Having the courage to call out activities that are not right and knowing where to go for complaints / concerns.</p> <p>Open forum for staff to put information regarding work things.</p> <p>More availability and access between indoor / outdoor, management. Staff informal forums.</p> <p>Monthly focus on departments – achievements, updates.</p> <p>More regular social functions – social club does three events per year, more regularity.</p>	<p>A staff directory is already in place on the Intranet and is currently being checked and updated by HR staff.</p> <p>Most staff are not currently displaying their profile pictures or other personal information in their profiles despite the technology existing for this to occur.</p> <p>There is a monthly focus on directorates or teams, which has been included in the new staff newsletter.</p> <p>Co-location of the Grey Street and Church Street offices is still under investigation; however, Council appears no closer to a decision.</p> <p>At present there is no suggestion box for staff. It may be possible to introduce an electronic version of this, although staff may be suspicious of it.</p> <p>The ability to provide regular social functions has been severely restricted by Covid.</p>	<p>Review Council's electronic staff directory to ensure that it is current and accurate and communicate its existence to staff.</p> <p>Consider introducing a 'minimum' standard of information for staff profiles, e.g. the mandatory use of profile pictures.</p> <p>Continue to improve Council's internal communication and collaboration systems and train staff in their use (e.g. Teams and Office 365).</p> <p>Explore opportunities for staff to contribute to an internal 'suggestion box'.</p> <p>Develop internal FAQ sheet, possibly in electronic format, for all staff to refer to in the when answering enquiries outside their areas of expertise.</p> <p>Continue to explore opportunities for colocation of Grey Street and Church Street offices, making this a high priority.</p> <p>Subject to Covid requirements, aim to have staff social functions at least twice yearly.</p>	<p>31 August 2021 (Revised date – 30 June 2022)</p> <p>30 April 2021 (Revised date – 30 June 2022)</p> <p>30 June 2021 <b>(COMPLETED)</b></p> <p>30 April 2021 (Revised date – 31 Dec 2021) <b>(COMPLETED)</b></p> <p>30 April 2021 (Revised date – 30 June 2022)</p> <p>31 Dec 2021</p> <p>30 April 2021 (Ongoing)</p>	<p>Council's electronic staff directory is currently being reviewed for accuracy, although this process will take some time to complete.</p> <p>Training in Office 365 and Teams was delivered to 60 staff in June 2021. Further training has been budgeted and will occur in the next financial year.</p> <p>Physical or 'virtual' suggestion boxes were introduced to worksites as part of the current organisational review.</p> <p>Options for the colocation of the Grey Street and Church Street offices have been put on hold after Council expressed a preference not to proceed with the proposed Mackenzie Building option. Options will continue to be explored and the issue will be revisited later.</p> <p>Individual directorates have successfully held social functions since the action plan was written, despite Covid restrictions.</p>



Priority Area: Leadership						
Issues of Primary Concern						
1. Communication from MANEX is not as good as it could be. 2. There is a perception that MANEX is largely inaccessible to ordinary staff, who have no opportunities for input into the MANEX process.						
Priority Area	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Due Date	Progress to 31 Mar 2022
Leadership	Communication from MANEX is not as good as it could be.  There is a perception that MANEX is largely inaccessible to ordinary staff, who have no opportunities for input into the MANEX process.	Provide an opportunity for MANEX agenda items to be included from staff, so that staff can put items forward.  There should be more feedback and distribution of minutes to relevant teams.  More consultation and notification of upcoming projects – allow input from staff.  Make the MANEX agenda and manager meeting agenda / minutes available to staff.  Conduct 360 reviews on leadership team.  Access and communications – implement achievable process for information loop.  Anonymous suggestion box to feed up. Monthly pulse survey.  Regular review of performance and coaching discussion, day-to-day rather than set of annual goals.  Leadership and MANEX should own failures and successes.  Provide the ability to make appointments with MANEX and Directors.  Potential for GM and MANEX to broadcast updates for all staff to view.  More workplace and worksite visits by MANEX.  Staff representative across the board who will be present at MANEX meeting. One elected person to represent staff.  Improve staff consultative committee representation.	MANEX minutes and Managers Meeting minutes are now available on the staff Intranet, but not all staff will have easy access.  As mentioned above, there is currently no suggestion box for staff or formal mechanism for feeding staff feedback directly to MANEX, although all MANEX members do sit on the SCC and WHSCG.  The technology now exists for MANEX to communicate with staff via video or live broadcasts, although individual sections or teams may have limited access at their ends.	Explore opportunities for staff to contribute to an internal 'suggestion box'.  Consider opportunities for individual teams to have direct input into MANEX decision making processes that may affect them.  Consider further opportunities for MANEX members to meet face-to-face with workers or via video linkup, etc.  Ensure that all staff are aware of improved MANEX communication processes and procedures, e.g. MANEX minutes being on the Intranet.  Conduct Hogan assessments and 360-degree reviews for MANEX members and managers to assist with self-awareness and emotional intelligence.  Implement a program of regular worksite visits (2 to 3 per year) by MANEX, to inspect jobs in progress and provide feedback / encouragement to staff.  Prepare a report and review the progress of the Staff Engagement Survey Action Plan on a quarterly basis.  Include a regular section(s) in the staff newsletter "Insider News" to keep staff informed of progress with the Staff Engagement Survey Action Plan and other MANEX issues and decisions.	30 April 2021 (Revised date – 31 Dec 2021) <b>(COMPLETED)</b>  30 June 2021 (Revised date – 30 June 2022)  30 June 2021 <b>(COMPLETED)</b>  30 April 2021 <b>(COMPLETED)</b>  31 Dec 2021 <b>(COMPLETED)</b>  30 April 2021 (Ongoing) <b>(COMPLETED)</b>  30 April 2021 and then every quarter (three months) <b>(COMPLETED)</b>  30 April 2021 (Ongoing) <b>(COMPLETED)</b>	MANEX meeting minutes are now being posted on the Intranet for the information of all staff, along with minutes from Staff Consultative Committee meetings and Work Health and Safety Consultative Group meetings.  Hogan assessments have been rolled out for all MANEX members and some Managers. Some Managers have also participated in 360-degree reviews. All new Managers are required to undertake a Hogan assessment before commencement.  MANEX members are now visiting selected worksites, including field sites, to inspect jobs and talk to staff.  Progress on the Staff Engagement Survey Action Plan is being reported to the Staff Consultative Committee and MANEX monthly. Progress is also being reported in "Insider News".



Priority Area: Processes						
Issues of Primary Concern						
1. There is a perception that there is a lack of planning and coordination of processes and projects, leading to confusion and inefficiencies. 2. Procedures and processes are often too complex or wordy for staff to understand and need to be simplified. 3. Staff require coordinated training in skill areas, especially ICT and communication systems.						
Priority Area	Summary of Issues	Suggested Improvements	Current Status	Agreed Actions	Due Date	Progress to 31 Mar 2022
Processes	<p>Processes need to be signed off by managers, making sure policies / compliances are being met.</p> <p>There is a lack of understanding of who is responsible for what.</p> <p>It is difficult to understand what key processes are without reading a long process statement, e.g. ECM. Need a structured process for meeting key organisational goals.</p> <p>There is no firm operational rhythm that Council sticks to and a lack of understanding of how the council runs.</p> <p>The lack of structured process causes issues with project management (e.g. if 'A' needs to happen and is contingent on 'B', then 'B' needs to happen first).</p> <p>Lack of oversight means that processes are not running smoothly, e.g. the audit happens at the worst possible time of the year.</p> <p>There is a need for a process to plan and unify people to do the right work at the right time of the year – e.g. budget process, compliance.</p> <p>There needs to be a process system for some essential things, starting with the end in mind (e.g. the guy in the field who is building the roads), and working backward from that.</p> <p>Phone system – lots of calls going, no link between someone on the phone and the computer system. Computer doesn't recognise that you're busy. Causes frustration for operators, consumers and staff on the phone. Looks like staff members aren't doing anything, but they are busy.</p>	<p>Big issues – procedures specific to each role, make them point form, make them easy to understand.</p> <p>Supervisors to develop the roles with input from team members in that role.</p> <p>Report of schedule / key functions, so not scrambling when something is needed last minute.</p> <p>Develop training plan for each individual employee so their skills can be upgraded.</p> <p>IT training – older staff may not know some basic skills –e.g. open email.</p> <p>Training for ECM – new system might be good too! Tedious, takes up time, must use it all the time. Ensure training is in line with new technology.</p>	<p>Some processes have well developed procedures; however, others do not. The quality and accessibility also vary quite a lot.</p> <p>Training for Office 365 and Teams has been included in the 2020/2021 Corporate Training Plan, as has cyber security training.</p> <p>Staff at operational level have individual training plans as part of the salary system progression steps.</p>	<p>Review Council's internal communications hierarchy to ensure that the most appropriate information sources communicate with internal stakeholders at the right time and that internal communication supports effective decision-making, planning and action.</p> <p>Continue to improve Council's internal communication and collaboration systems and train staff in their use (e.g. Teams and Office 365).</p> <p>Develop Council's Pulse and GO1 eLearning platforms to facilitate ongoing staff development and training.</p> <p>Audit / develop 'plain English' procedures for all key job roles.</p> <p>Survey staff for their ideas and input into Council's revised ICT Strategic Plan (e.g. e-forms, electronic signing, etc.).</p>	<p>30 June 2021 (Revised date – 30 June 2022)</p> <p>30 June 2021 <b>(COMPLETED)</b></p> <p>30 April 2021 (Ongoing) (Revised date – 30 June 2022)</p> <p>31 December 2021 (Ongoing) (Revised date – 30 June 2022)</p> <p>30 April 2021 <b>(COMPLETED)</b></p>	<p>Council's internal communications hierarchy is currently being reviewed.</p> <p>Directors have also surveyed their individual directorates to identify methods of communication currently in place, with a view to making improvements where needed.</p> <p>Training in Office 365 and Teams was delivered to 60 staff in June 2021, with further training budgeted and to be held in the next financial year.</p> <p>Further work will be completed on the eLearning platform in 2022/2023.</p> <p>Staff have been surveyed to obtain their ideas and input into Council's ICT services. This information has been used to inform Council's ICT Strategic Plan, which has now been adopted.</p>



CAPITAL WORKS PROGRAM CARRIED FORWARD FROM 2019/2020								
PROJECT	WORKS	STATUS AS AT 30 April 2022	ADOPTED BUDGET	REVISED BUDGET	Actual + Committed	Project Percentage Complete	Proposed Completion Date	Actual Completion Date
<b>SRV PROGRAM</b>	<b>Budget:</b>		<b>\$160,000</b>	<b>\$310,000</b>	<b>\$308,863</b>			
Local Sealed Road	Dumaresq Street Extension	Project complete.	\$160,000	\$310,000	\$308,863	100.00%		15/12/2021
<b>GENERAL FUND PROJECT(GENERAL WORKS)</b>	<b>Budget:</b>		<b>\$280,000</b>	<b>\$280,000</b>	<b>\$280,000</b>			
Quarry: New Building and Weighbridge		Works funded in this financial year are complete.	\$280,000	\$280,000	\$280,000	100.00%		30/07/2021
<b>GENERAL FUND Project (OTHER GRANTS &amp; CONTRIBUTIONS)</b>	<b>Budget:</b>		<b>\$2,549,929</b>	<b>\$6,925,438</b>	<b>\$5,865,165</b>			
Netball Stadium	Full Amount of Grant \$5,500,000 with \$4,221,492 from Regional Sport Infrastructure Fund and \$1,278,508 from Australian Government - Building Better Regions Fund.	Construction commenced on 14 June 2021 and is scheduled to be completed July 2022. December (QRB) submitted for additional works undertaken on Sports Stadium. Additional two grants obtained for \$882,223 for further works in and around the stadium.	\$1,889,254	\$6,264,763	\$5,231,864	80.30%	30/07/2022	
Bushfire Community Resilience and Economic Recovery Fund	BFR - Old Wyaliba Replanning	Draft Master Plan has been received. Draft Bushfire Management Plan has been provided to Wyaliba community for discussion. These documents have been received on a pro bono basis. This funding has now been extended to 30 June 2022 and additional funding will be used for other projects such as LEP review, bushfire mapping and DCP review in 2021/2022. Quarterly Budget Review submitted for overspend is currently being processed.	\$90,000	\$90,000	\$107,551	100.00%		01/04/2022
Bushfire Community Resilience and Economic Recovery Fund	Connectivity	Grant funding period has been extended into 2021/2022. A consultant has been engaged to develop a master plan for the airport precinct for adoption at or before the June Council meeting.	\$100,000	\$100,000	\$77,720	50.00%	30/6/2022	
SCC: Upgrade Mead Park	Fully Funded	Amenities completed. Levelling, top dressing and seeding of new playing fields is in progress. Delays due to wet weather and availability of suitable machinery leveling of final sports field. Further funding to be obtained to completed final sports field.	\$470,675	\$470,675	\$448,030	100.00%		30/04/2022
<b>SUB TOTAL 2019-2020</b>			<b>\$2,989,929</b>	<b>\$7,515,438</b>	<b>\$6,454,028</b>			



CAPITAL WORKS PROGRAM CARRIED FORWARD FROM 2020/2021								
PROJECT	WORKS	STATUS AS AT 30 April 2022	ADOPTED BUDGET	REVISED BUDGET	Actual + Committed	Project Percentage Complete	Proposed Completion Date	Actual Completion Date
<b>BRIDGE RENEWAL PROGRAM GRANT AND SECTION 94 CONTRIBUTIONS</b>	<b>Budget:</b>		<b>\$3,700,000</b>	<b>\$3,700,000</b>	<b>\$2,095,721</b>			
Local Bridges - Bridge Renewal Program	5270 Shannonvale Road, Mann River Bridge	The tender has been awarded to Weir Built. Off site construction commenced in late March 2021, with on site construction commenced. Contractor completion dates continue to be extended due to wet weather preventing pier footing construction in the river bed.	\$1,400,000	\$1,400,000	\$342,054	25.00%	30/12/2022	
	Side Track and Bridge over Mann River at Wyaliba	Bridge structure is complete. Construction of the road approaches is progressing using local contractors Taylor Civil and near complete. Seal planned in conjunction with Pinkett Rd.	\$2,300,000	\$2,300,000	\$1,753,627	80.00%	30/06/2022	
<b>GLEN INNES AGGREGATES SURPLUS PROJECTS</b>	<b>Budget:</b>		<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>			
Kerb & Gutter Renewal		Project at Karinya complete.	\$40,000	\$40,000	\$40,000	100.00%		30/07/2021
<b>SEWER FUND RENEWALS</b>	<b>Budget:</b>		<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>			
Sewer Mains Renewal – Sewer Funds	Sewer Mains Renewal	This project commenced in April 2021, however has been significantly delayed due to Covid-19 and contractor being located in Queensland. Contractor has returned to site in April 2022 with works underway.	\$320,000	\$320,000	\$320,000	85.00%	30/06/2022	
<b>WATER FUND RENEWALS</b>	<b>Budget:</b>		<b>\$161,000</b>	<b>\$161,000</b>	<b>\$161,000</b>			
	Installation of Automated W/M Reading	Deepwater project completed.	\$161,000	\$161,000	\$161,000	100.00%		10/05/2022
<b>WASTE RESERVE PROJECTS</b>	<b>Budget:</b>		<b>\$284,065</b>	<b>\$284,065</b>	<b>\$72,511</b>			
LANDFILL Future Landfill Development		This project is part of the long term rehabilitation of the Landfill Site. Stage 1 is the stabilisation of the western bank on Blue Hills Road and has been completed. The works will continue into the 2021/2022 to complete drainage works on the eastern and southern boundaries of the landfill. Project will carry into Waste Remediation Provision. Purchase of additional property for Landfill proposed to be undertaken by June 2022. A revised valuation has been undertaken as requested from the Department of Lands and acquisition to purchase land has been relodged for purchase of additional land surrounding the quarry to reduce surface water ingress.	\$284,065	\$284,065	\$72,511	70.00%	30/06/2022	
<b>PLANT &amp; EQUIPMENT ACQUISITION</b>	<b>Budget:</b>		<b>\$138,700</b>	<b>\$138,700</b>	<b>\$105,936</b>			
Heavy Plant Replacement Program	50hp Skid Steer Sales Yard	Completed.	\$88,700	\$88,700	\$88,330	100.00%		22/09/2021
	DCCS Replacement vehicle	Completed.	\$50,000	\$50,000	\$17,606	100.00%		03/09/2021

CAPITAL WORKS PROGRAM CARRIED FORWARD FROM 2020/2021								
PROJECT	WORKS	STATUS AS AT 30 April 2022	ADOPTED BUDGET	REVISED BUDGET	Actual + Committed	Project Percentage Complete	Proposed Completion Date	Actual Completion Date
<b>GENERAL FUND Project (GENERAL WORKS)</b>	<b>Budget:</b>		<b>\$690,000</b>	<b>\$683,381</b>	<b>\$561,292</b>			
Finance: New Finance System and Implementation		Contract signed end of December 2020. Planning and Data Migration in progress. Go Live Stage 1 is expected in June 2022.	\$309,000	\$309,000	\$260,551	40.00%	16/12/2022	
Parks & Gardens - Solar Lighting Emmaville Caravan Park and Pool area		Five (5) lights along the street and a further three (3) installed within the Caravan Park. All works Completed. Quarterly Budget Review submitted in March for underspend.	\$36,000	\$26,000	\$21,362	100.00%		31/12/2021
Parks & Gardens - Picnic Shelter, seating and BBQ Emmaville Caravan Park		BBQs have arrived and a contractor will be engaged for the installation once the shelter is completed. Shelter and table have been installed. BBQ to be fully installed by the start of November 2021. All works Completed, Quarterly Budget Review to be completed in March to cover for overspend at Emmaville Pool.	\$30,000	\$23,190	\$20,882	100.00%		31/12/2021
Parks & Gardens - Shelter, Tank and BBQ Emmaville Pool		BBQ to be installed and \$4,000 contribution has been invoiced to the Emmaville Swimming Club for contribution to the over Project of the project. Shelter, tank and table have been installed. BBQ to be fully installed by the start of November 2021. Quarterly Budget Review submitted in March to cover for overspend.	\$15,000	\$21,810	\$20,305	100.00%		31/12/2021
Upgrade Signage		Audit on Tourism signage being completed in 2021/2022. New street banner and highway banners in development.	\$50,000	\$50,000	\$39,486	95.00%	31/01/2022	
Cemetery Upgrade		The two (2) beams have now been poured and backfilled and are being used. Roadworks complete. Construction of the new toilet has commenced with works to be completed by the end of November 2021. Project has been completed.	\$200,000	\$200,000	\$145,326	100.00%	28/02/2022	
Public Art Projects		Delivery Plan target of five (5) major Public Art projects by 30 June 2021 has been achieved. A public art project in Veness Park has been completed.	\$50,000	\$53,381	\$53,381	100.00%	31/01/2022	
<b>GENERAL FUND Project (OTHER GRANTS &amp; CONTRIBUTIONS)</b>	<b>Budget:</b>		<b>\$855,000</b>	<b>\$851,857</b>	<b>\$625,048</b>			
Drought Communities Grant	Grey Street Upgrade	Project complete. Budget will be adjusted in March QBR.	\$175,000	\$175,000	\$166,716	100.00%		30/11/2021
Bald Nob Road	Fully Funded	Design review completed and alternate option for drain extensions deemed to be cost prohibitive. Review of environmental factors now finalised after significant delays due to covid restrictions. Pipes procured. Weather delayed commencement again during February with all works crews currently deployed to natural disaster recovery.	\$380,000	\$380,000	\$161,476	10.00%	30/10/2022	
Covid-19 Transport Grant (Local Roads and Community Infrastructure)	Poihill Road Rehabilitation as per Council resolution 35.09/20	Project complete.	\$300,000	\$296,857	\$296,857	100.00%		30/7/2021
<b>SUB TOTAL 2020-2021</b>			<b>\$6,188,765</b>	<b>\$6,179,003</b>	<b>\$3,981,508</b>			

CAPITAL WORKS PROGRAM 2021/2022								
PROJECT	WORKS	STATUS AS AT 30 April 2022	ADOPTED BUDGET	REVISED BUDGET	Actual + Committed	Project Percentage Complete	Proposed Completion Date	Actual Completion Date
<b>ROADS TO RECOVERY (RTR)</b>			<b>\$878,768</b>	<b>\$858,768</b>	<b>\$233,604</b>			
Unsealed Roads Re-sheeting	Rangers Valley Road	Project completed. A March QBR has been submitted to divert unexpended budget to other projects.	\$285,622	\$265,622	\$233,604	100.00%		30/9/2021
	Iliparran Road	Project not yet commenced due to delay in Wattle Vale quarry opening. Planned to commence project with minor works and carry forward as works in progress.	\$132,992	\$132,992	\$0	0.00%	30/09/2023	
	Jenkins Road	Project not yet commenced due to delay in Wattle Vale quarry opening. Planned to commence project with minor works and carry forward as works in progress.	\$75,154	\$75,154	\$0	0.00%	30/09/2023	
	Ten Mile Road	Project not yet commenced due to delays caused by natural disasters. Planned to commence project with minor works and carry forward as works in progress.	\$385,000	\$385,000	\$0	0.00%	30/09/2023	
<b>REGIONAL ROADS</b>			<b>\$620,000</b>	<b>\$620,000</b>	<b>\$105,259</b>			
Regional Roads Block Grant	Emmaville Road segment 180	Design is complete. Project is commenced but works on hold as staff are attending to natural disaster recovery.	\$312,000	\$312,000	\$98,162	25.00%	30/09/2022	
Regional Road Bitumen Resealing Program		Emmaville Road segment 120 sealed. Costs incorrectly charged to LRC1 project will need to be journalled in.	\$100,000	\$100,000	\$1,067	0.00%	30/09/2022	
Regional Roads REPAIR Program	Emmaville Road segment 180	This is the same physical project as above (i.e. seg 180).	\$138,000	\$138,000	\$0	5.00%	30/09/2022	
Traffic Facilities		Signage has been installed on Waterloo Bridge and corner on Waterloo Road. Quotations have been called for guardrail renewal on Oliver Street and Rangers Valley Road.	\$70,000	\$70,000	\$6,029	5.00%	30/6/2022	
<b>BRIDGE RENEWAL PROGRAM GRANT AND SECTION 94 CONTRIBUTIONS</b>			<b>\$2,395,000</b>	<b>\$2,395,000</b>	<b>\$140,175</b>			
Local Bridges - Bridge Renewal Program	5310 Ten Mile Road, Rockadoe Creek	Project complete. Budget will be reduced to match expenditure in the March QBR.	\$50,000	\$50,000	\$46,179	100.00%		15/12/2021
Fixing Country Bridges	5220 Mt Mitchell Road, Yarrow Creek Bridge	Design has been procured and is complete. Works are planned to be completed by Council's bridge team however significant delays in component supply and weather issues are being experienced.	\$945,000	\$945,000	\$46,622	5.00%	30/06/2023	
	5215 Mt Mitchell Road, Mann River	Design has been procured and is near complete. Works are planned to be completed by Council's bridge team however significant delays in component supply are being experienced.	\$1,400,000	\$1,400,000	\$47,374	5.00%	30/06/2023	
<b>GLEN INNES AGGREGATES SURPLUS PROJECTS</b>			<b>\$300,000</b>	<b>\$300,000</b>	<b>\$230,468</b>			
Quarry Development	Quarry Office Relocation	Project essentially complete pending road access signage to allow final inspection. Additional funds will be transferred from the Wattle Vale establishment budget in the March QBR.	\$100,000	\$200,000	\$228,068	99.00%	31/05/2022	
Quarry Development	Wattle Vale establishment	Quotations have been obtained for full service contract from a TINSW approved contractor. The works authorisation deed has now been provided to Council for signing. Funds carried forward from 2020/2021 for this project will be used first.	\$200,000	\$100,000	\$2,400	0.00%	30/09/2022	
<b>STORMWATER/DRAINAGE</b>			<b>\$145,000</b>	<b>\$145,000</b>	<b>\$25,420</b>			
Renew Drainage – Drainage Charge Reserve	Stormwater Renewals - Glen Innes	Works planned to be undertaken in Grafton Street have again been deferred due to staff being diverted to natural disaster repairs.	\$145,000	\$145,000	\$25,420	0.00%	30/09/2022	
<b>SEWER FUND RENEWALS</b>			<b>\$546,972</b>	<b>\$556,972</b>	<b>\$246,612</b>			
Sewer: Mains Renewal – Sewer Funds	Sewer - Capital Renewal	The first round of manhole repairs has been completed by FITT resources. Inspections will be carried out on the Sewer Pump stations and assessed. Relining has been delayed due to COVID restrictions and contractor availability but is now underway.	\$536,972	\$546,972	\$239,157	0.00%	30/6/2022	
	Sewer - New Mains (Private Works)	Minor work carried out. Budget adjustment request has been included in the March QBR.	\$8,000	\$8,000	\$2,886	25.00%	30/6/2022	

CAPITAL WORKS PROGRAM 2021/2022								
PROJECT	WORKS	STATUS AS AT 30 April 2022	ADOPTED BUDGET	REVISED BUDGET	Actual + Committed	Project Percentage Complete	Proposed Completion Date	Actual Completion Date
	Sewer - New Services (Private Works)	Minor work carried out. Budget adjustment request has been included in the March QBR	\$2,000	\$2,000	\$4,569	90.00%	30/6/2022	
<b>WATER FUND RENEWALS</b>			<b>\$1,360,000</b>	<b>\$1,332,000</b>	<b>\$788,316</b>			
Water Mains Renewal	Water - Capital Renewal	Components have been purchased for the Oliver Street Main upgrade, however work has been delayed by wet weather. Water main upgrade works at the northern end of Church Street have been completed.	\$651,532	\$651,532	\$160,247	20.00%	30/6/2022	
	Water - Capital New assets	Budget has been increased through December QBR process. New mains added at Blue Hills tank to address pressure issues.	\$3,468	\$40,000	\$31,933	75.00%	30/6/2022	
	Water - New Services	Budget has been transferred to Capital New Assets in QBR process. Costs will be journalled to this number.	\$5,000	\$0	\$195	0.00%	30/6/2022	
	Water - New Water Reservoir Design	This budget has been adjusted with the latest QBRs and will be reassessed after the IWCM plan is complete.	\$100,000	\$40,468	\$0	0.00%	30/6/2022	
	Water - Automated Water Meter Reading	Contractor has been procured. Project underway. Budget to be used from 2020/2021 first. Meter data is starting to be received.	\$600,000	\$600,000	\$595,940	5.00%	30/6/2022	
<b>PLANT &amp; EQUIPMENT ACQUISITION</b>			<b>\$644,814</b>	<b>\$645,742</b>	<b>\$591,413</b>			
Heavy Plant Replacement Program	4 x 4 Light Rigid Truck	Plant Number - 1121, Trade Value - \$22,727, Purchase price - \$130,000 - Vehicle has been identified pending physical inspection. Order to be placed prior to May 31.	\$107,273	\$107,273	\$0	0.00%	30/09/2022	
	Tag Trailer for New Skid Steer	Completed	\$30,000	\$30,000	\$18,091	100.00%		01/10/2021
	LCSS - Light Vehicle	Budget adjusted in March QBR. Order has been placed delivery delayed until September.	\$32,227	\$32,227	\$30,444	5.00%	30/09/2022	
	4 x 4 Crewcab with canopy	Plant Number - 1532, Trade Value - \$6,545, Purchase price \$41,757 - Vehicle has been delivered - pending disposal of 1532. March QBR has been submitted.	\$36,455	\$36,455	\$41,757	5.00%	30/05/2022	
	Leaseback Category 2 Vehicle	Completed. March QBR submitted.	\$43,227	\$43,227	\$46,082	0.00%	30/09/2022	
	Leaseback Category 3 Vehicle	Budget removed in March QBR.	\$3,773	\$3,773	\$0	0.00%	01/06/2022	
	Leaseback Category 1 Vehicle	Completed. March QBR submitted.	\$22,682	\$22,682	\$16,605	100.00%		08/09/2021
	Leaseback Category 3 Vehicle	Plant Number - 1572, Trade Value - \$36,227, Purchase price - \$40,000 - Vehicle ordered. Budget increase has been requested in March QBR.	\$3,773	\$3,773	\$33,866	90.00%	01/06/2022	
	LCSS - Light Vehicle	Budget adjusted in March QBR. Order has been placed delivery delayed until September.	\$33,682	\$33,682	\$36,815	90.00%	01/06/2022	
	LCSS - Light Vehicle	Budget adjusted in March QBR. Order has been placed delivery delayed until September.	\$31,455	\$31,455	\$30,444	90.00%	01/06/2022	
	Water Treatment Plant Forklift	Completed.	\$20,000	\$11,000	\$11,000	100.00%		30/09/2021
	Stores Forklift	Completed.	\$20,000	\$26,000	\$26,000	100.00%		30/09/2021
	Leaseback Category 3 Vehicle	Budget removed in March QBR.	\$3,773	\$3,773	\$0	0.00%	01/06/2022	
	4 x 4 Crewcab Chassis	Plant Number - 2508, Trade Value - \$7,046, Purchase price - \$41,000 - Procurement is underway. Vehicle has been ordered. Delivery expected in May.	\$33,954	\$33,954	\$36,986	90.00%	01/06/2022	
	4 x 4 Crewcab Chassis	Plant Number - 2510, Trade Value - \$6,364, Purchase price - \$41,000 - Procurement is underway. Delivery expected in May.	\$34,636	\$34,636	\$36,986	90.00%	01/06/2022	
	LCSS - Maintenance 4 x 4 Space Cab	Plant Number - 2513, Trade Value - \$6,346, Purchase price - \$40,000 - Procurement is underway. Vehicle has been delivered pending disposal of 2513.	\$33,634	\$33,634	\$39,632	100.00%	01/06/2022	



CAPITAL WORKS PROGRAM 2021/2022								
PROJECT	WORKS	STATUS AS AT 30 April 2022	ADOPTED BUDGET	REVISED BUDGET	Actual + Committed	Project Percentage Complete	Proposed Completion Date	Actual Completion Date
	4 x 4 Crewcab Chassis	Plant Number - 2516, Trade Value - \$14,545, Purchase price - \$41,000 - Procurement is underway. Vehicle has been ordered. Delivery expected in May.	\$26,455	\$26,455	\$36,986	90.00%	01/06/2022	
	Leaseback Category 3 Vehicle	Completed.	\$3,773	\$7,701	\$7,700	100.00%		30/09/2021
	LCSS - Light Vehicle	Budget adjusted in March QBR. Order has been placed delivery delayed until September.	\$17,773	\$17,773	\$30,444	90.00%	01/06/2022	
	4 x 4 Single C/C	Budget adjusted in March QBR. Order has been placed delivery delayed until September.	\$27,455	\$27,455	\$37,314	90.00%	01/06/2022	
	LCSS - Light Vehicle	Budget adjusted in March QBR. Order has been placed delivery delayed until September.	\$30,455	\$30,455	\$36,815	90.00%	01/06/2022	
New Plant Program	New Electric Vehicle	Complete. Budget adjusted in March QBR.	\$48,359	\$48,359	\$37,446	100.00%		30/11/2021
<b>GENERAL FUND PROJECT (GENERAL WORKS)</b>			<b>\$857,480</b>	<b>\$821,099</b>	<b>\$120,971</b>			
Finance: Project Jigsaw Open Office Implementation		Planning and Data Migration in progress. Stage 1 Go Live is expected in June 2022.	\$476,825	\$476,825	\$0	50.00%	16/12/2022	
Governance: New Website Development		Project has commenced. EOI advertised, submissions checked, selection panel formed and informed, more research is underway. Research has been finalised and information to be prepared and submitted to Selection Panel to determine supplier. A mini Style Guide has been prepared as requested by all potential suppliers. Decision made to use external auditor prior to migration (this FY).	\$47,000	\$47,000	\$0	10.00%	30/06/2022 but will extend into 2022-2023 Financial Year.	
Library: Library Books		Expense has been moved to Operational expenditure in September QBR.	\$45,000					
Library: Ergonomics Computer Chairs		Chairs have been purchased and received.	\$2,892	\$2,892	\$2,943	100.00%		15/12/2021
LCSS: Outdoor Table and Chairs		Setting was picked up by staff on 1 March 2022. Invoice still to be paid.	\$2,000	\$4,000	\$0	80.00%	30/04/2022	
LCSS: Air conditioner Units x 2		Installation completed and accounts paid, savings adjusted in December QBR.	\$5,000	\$3,000	\$4,379	100.00%		17/12/2021
LCSS: Skillion Carport		Staff are seeking quotations with a view to purchase and erect prior to year end.	\$12,763	\$12,763	\$0	10.00%	30/06/2022	
Executive Chairs x 17		Chairs have been received, invoice paid, savings to be adjusted in December QBR.	\$10,000	\$10,000	\$7,984	100.00%		03/12/2021
Glen Innes Swim Centre Upgrade		Quotations currently being obtained for new covered seating.	\$76,000	\$84,619	\$76,895	0.00%	31/06/2022	
CBD Roundabout Landscaping		Preliminary design work underway.	\$60,000	\$60,000	\$10,897	0.00%	30/06/2022	
Upgrade Signage		Project not yet commenced.	\$30,000	\$30,000	\$14,343	0.00%	30/03/2022	
Upgrade Electricity Dumaresq Street Industrial Estate		Not commenced - Pending completion of roadworks.	\$85,000	\$85,000	\$3,529	0.00%	30/06/2022	
Community Notice Board - Glencoe		Project not yet commenced.	\$5,000	\$5,000	\$0	0.00%	30/06/2022	
<b>GENERAL FUND PROJECT (INFRASTRUCTURE PROJECTS)</b>			<b>\$1,768,639</b>	<b>\$1,718,639</b>	<b>\$397,418</b>			
Heavy Patching Program		Works completed on Maybole Road, Red Range Road, Rangers Valley Road. Works commenced on Blue Hills Road however staff have been diverted to flood recovery.	\$993,639	\$993,639	\$311,699	30.00%	30/09/2022	
Roads of Strategic Importance Council Contribution	Bald Nob Upgrade Stage 2	Proposal for design phase has been received and is under assessment.	\$560,000	\$560,000	\$0	0.00%	30/06/2024	



CAPITAL WORKS PROGRAM 2021/2022								
PROJECT	WORKS	STATUS AS AT 30 April 2022	ADOPTED BUDGET	REVISED BUDGET	Actual + Committed	Project Percentage Complete	Proposed Completion Date	Actual Completion Date
New Cycleways/Shared Path		Project has been removed via September QBR.	\$50,000	\$0	\$0	0.00%	30/06/2022	
Kerb & Gutter Renewal		Works completed in Grey Street near Karinya. Budget adjusted in March QBR.	\$40,000	\$40,000	\$31,755	100.00%		19/08/2021
Causeway Renewal		Works completed on renewal of causeway at Confectioners Creek on Shaws Road. Budget adjusted in March QBR.	\$100,000	\$100,000	\$53,965	50.00%		30/03/2022
Footpath Renewal		Works scoped for upgrades associated with requests from Access Committee. Works planned to be completed by May 30 using external contractors.	\$25,000	\$25,000	\$0	0.00%	30/06/2022	
<b>GENERAL FUND PROJECT (OTHER GRANTS &amp; CONTRIBUTIONS)</b>			<b>\$7,947,778</b>	<b>\$10,352,778</b>	<b>\$1,595,188</b>			
Safer Roads Grant	Bald Nob Segment 20	Project commenced with prior year budget to be used first.	\$586,500	\$586,500	\$0	0.00%	30/06/2022	
Roads of Strategic Importance	Bald Nob Upgrade Seg 25	This budget has been removed in the March QBR and the project included in the 2022/2023 draft Operational Plan and Budget.	\$1,240,000	\$1,240,000	\$24,177	0.00%	30/06/2023	
Roads of Strategic Importance	Bald Nob Upgrade Seg 30	This budget has been removed in the March QBR and the project included in the 2022/2023 draft Operational Plan and Budget.	\$1,240,000	\$1,240,000	\$0	0.00%	30/06/2023	
Local Roads and Community Infrastructure Grant	Mt Slow Gravel Resheeting	Minor works commenced.	\$296,000	\$296,000	\$1,565	0.00%	30/06/2022	
Local Roads and Community Infrastructure Grant	3km Donnelly's Resheet	Project will be delivered by local contractor under Tender T20-7.	\$136,000	\$136,000	\$0	0.00%	30/06/2023	
Local Roads and Community Infrastructure Grant	Kangaroo Flat and Swamp Oak Roads	Project complete. Pending invoicing.	\$440,000	\$440,000	\$142,375	100.00%		15/04/2022
Fixing Local Roads	Lang Street/Furracabad Road	Drainage works completed. The pavement renewal project is planned to be delivered under a full service Local Government Procurement contract. Delays in delivery have been caused by wet weather and lack of road base material.	\$990,000	\$990,000	\$97,061	10.00%	30/09/2022	
Fixing Local Roads	Round 2 New Bitumen Seals	Sealing of Maybole Road, Yarraford Roads and Mt Mitchell Road completed. West Furracabad Road completed first 2.5km. Preparation underway for Pinkett Rd.	\$3,019,278	\$3,019,278	\$666,410	22.00%	30/06/2022	
Local Roads and Community Infrastructure Grant Phase 3		Project funded in December QBR. Bitumen reseals originally completed on Red Range, Waterloo, Rangers Valley roads and Dumaresque St. QBR request to transfer these projects to Roads to Recovery.		\$1,025,000	\$661,064	50.00%	31/10/2022	
Fixing Local Roads	Gulf Road	Minor works commenced.		\$1,380,000	\$2,536	0.18%	31/10/2022	
<b>SUB TOTAL 2021-2022</b>			<b>\$17,464,451</b>	<b>\$19,745,998</b>	<b>\$4,474,843</b>			

CAPITAL WORKS PROGRAM REVOTES								
PROJECT	WORKS	STATUS AS AT 30 April 2022	ADOPTED BUDGET	REVISED BUDGET	Actual + Committed	Project Percentage Complete	Proposed Completion Date	Actual Completion Date
<b>SRV PROGRAM</b>			<b>\$573,546</b>	<b>\$573,546</b>	<b>\$500,154</b>	<b>87.20%</b>		
Intersection Upgrade	Wattle Vale Quarry	The contractor has been engaged and is finalising project planning pending final bill of quantities to be supplied from external designers. TINSW final approval has been received.	\$573,546	\$573,546	\$500,154	5.00%	30/6/2022	
<b>ROADS TO RECOVERY (RTR)</b>			<b>\$444,063</b>	<b>\$464,063</b>	<b>\$50,981</b>	<b>10.99%</b>		
Unsealed Roads Re-sheeting	Shannon Vale Road	Preliminary drainage repairs have progressed with 50% of pipes replaced under flood recovery funding. Weather permitting the project is planned to be undertaken during May/June.	\$444,063	\$464,063	\$50,981	10.00%	30/06/2022	
<b>FIXING COUNTRY BRIDGES</b>			<b>\$281,017</b>	<b>\$281,017</b>	<b>\$225,323</b>	<b>151.08%</b>		
Fixing Country Bridges	5170 - Furracabad	Council has entered into an MOU with Inverell and Armidale for joint delivery. Design has been procured, with review of environmental factors now completed. Fisheries permit to be obtained.	\$199,142	\$149,142	\$119,316	80.00%	30/06/2023	
	Wentworth St - Rocky Ponds	Council has entered into an MOU with Inverell and Armidale for joint delivery. Design has been procured, with review of environmental factors now completed. Fisheries permit to be obtained.	\$81,875	\$131,875	\$106,007	80.00%	30/06/2023	
<b>SUB TOTAL 2021-2022</b>			<b>\$1,298,626</b>	<b>\$1,318,626</b>	<b>\$776,458</b>			



**ABORIGINAL CONSULTATIVE COMMITTEE  
MINUTES OF ANNUAL GENERAL MEETING  
HELD ON: Wednesday 4 May 2022**

**MEETING OPENED:** 10.00am

**PRESENT:** Cr Rob Banham (Chairperson), Cr Troy Arandale, Cr Carol Sparks, Rosemary Curtis, Elena Weatherall, Karen Potter, Teniah Villiers, Julia Morgillo, Philip Winzer, Jessica Hooper, Anna Watt (GISC - Minute Taker).

*Round table introduction occurred.*

*Acknowledgement to Country was given by Julia.*

**APOLOGIES:** Anthony Williams (GISC) and John Kirk.

Moved Cr Troy Arandale, seconded Rosemary Curtis that the apologies be accepted.

**CARRIED**

**DECLARATIONS OF CONFLICT OF INTEREST:**

List the details of any conflicts of interest here: Nil.

**MINUTES OF THE PREVIOUS ANNUAL GENERAL MEETING:**

Moved **Jess Hooper**, seconded **Carol Sparks** that the minutes of the previous meeting, dated **28 September 2020** be accepted, with the amendment to the attendee list that Teniah Villiers was in attendance.

**CARRIED**

Item No.	Item	Action
5	REPORT FROM THE CHAIRPERSON / PRESIDENT:	
Item number	Nil.	
6	TREASURER REPORT	
Item number	N/A	
7	NOMINATIONS FOR MEMBERSHIP FOR THE COMING YEAR:	
Item number	<p>Glen Innes Severn Council Representatives:</p> <ul style="list-style-type: none"> <li>• Mayor – Cr Rob Banham;</li> <li>• Cr Carol Sparks;</li> <li>• Director of Corporate and Community Services – Anna Watt;</li> <li>• Manager of Community Services – Anthony Williams; and</li> <li>• Administration staff member (minutes).</li> </ul> <p>Aboriginal Community Representatives:</p> <ul style="list-style-type: none"> <li>• Two members Glen Innes Local Aboriginal Lands Council - Karen Potter and Philip Winzer;</li> <li>• One member Cooramah Aboriginal Corporation - Teniah Villiers;</li> <li>• One member Boorabee Aboriginal Corporation - Jessica Hooper;</li> <li>• One Elder representative - Rosemary Curtis; and</li> <li>• Two other Aboriginal Community representatives - Julia Morgillo and Elena Weatherall.</li> </ul>	

Item No.	Item	Action
	Vacant positions: <ul style="list-style-type: none"> <li>• One Armajun Health Service representative;</li> <li>• One other Aboriginal Community representative; and</li> <li>• Two youth representatives.</li> </ul>	
8	<b>VOTING:</b>	
Item number	N/A – as seven (7) nominations were received to fill the 12 vacant positions.	
9	<b>ELECTION OF OFFICE BEARERS:</b>	
Item number	N/A – the Mayor or Deputy Mayor (in the Mayor's absence) is the Chairperson.	
10	<b>SETTING OF DATES, TIMES AND LOCATION FOR MEETINGS FOR THE COMING YEAR:</b>	
	Meetings will occur on the fourth Monday of every second month (no meeting will be held in December or January) at 2pm at the Cultural Centre. <ul style="list-style-type: none"> <li>• Monday, 27 June 2022</li> <li>• Monday, 22 August 2022</li> <li>• Monday, 24 October 2022</li> <li>• December (no meeting)</li> <li>• Monday, 27 February 2023</li> <li>• Monday, 27 February 2023 - Annual General Meeting 2023 (AGM)</li> </ul>	

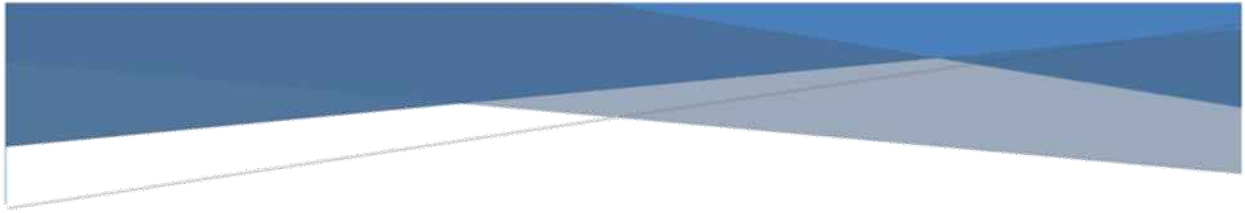
Discussion commenced regarding the draft Constitution and Rules of Management which will be distributed at the next committee meeting for endorsement and then submitted to Council for approval.

**MEETING CLOSED:** 11.40am

**NEXT MEETING:** Monday, 27 June 2022 at 2pm at the Cultural Centre (corner of McKenzie Street and the New England highway)

Chairman

Date



Item 7.20



Annexure A

# **DRAFT** Enforcement Policy



DOCUMENT AUTHORISATION

RESPONSIBLE OFFICER:		DIRECTOR OF DEVELOPMENT, PLANNING AND REGULATORY SERVICES			
REVIEWED BY:		Manager of Planning and Regulatory Services (MPRS)			
REVIEW DUE DATE:		March 2024			
VERSION NUMBER:		5			
DOCUMENT NUMBER:		ENFORCE:POL:1			
VERSIONS:	DATE:	RESOLUTION NO:	DESCRIPTION OF AMENDMENTS:	AUTHOR / EDITOR:	REVIEW / SIGN OFF:
5	TBC	TBC	This Policy was put into the new Policy Template, some spelling mistakes corrected and relevant legislation and Council Policies updated. There have been no significant or mentionable changes to the Policy that in any way change the meaning of the Policy.	B&EHO	Council
4	22/09/2016	30.09/16	Review	DDPRS	Council
3	22/8/2013	25.08/13	Review	DDPRS	Council
2	28/10/2010	13.10/10	Review	DDPRS	Council
1	25/9/2008	24.09/08	Review	DDPRS	Council

.....  
General Manager

.....  
Date

## ACKNOWLEDGEMENT OF COUNTRY

Glen Innes Severn Council acknowledges and pays respect to the Ngorabul people as the traditional custodians of this land, their elders past, present and emerging and to Torres Strait Islander people and all First Nations people.

## PURPOSE

Glen Innes Severn Council is committed to:

- Preventing or minimizing harm to health, welfare, safety, property or the environment;
- Improving the safety and amenity of residents and visitors to the area;
- The collective good, the welfare of the community or the public interest;
- Promoting social policies (e.g. to preserve or protect the environment);
- Managing risk;
- Upholding social order;
- Meeting the expectations of the community;
- Encouraging the reporting of possible unlawful activity from the community; and
- Making the regulated community aware of their legal obligations and how to comply.

Therefore, purpose of this policy is to establish clear guidelines and protocols for Council staff in the management of Council's regulatory activities. It provides workable guidelines on:

- Responding to reports alleged unlawful activity;
- Assessing whether reports alleging unlawful activity require investigation;
- Deciding on whether enforcement action is warranted;
- Options for dealing with the confirmed cases of unlawful activity;
- Taking legal action; and
- Implementing shared enforcement responsibilities.

The policy also provides advice and guidance on;

- The role of the Principal Certifying Authority with regard to building certification; and
- The role of Councillors in enforcement.

This policy distinguishes between a 'report alleging unlawful activity' and a 'complaint'.

For the purposes of this policy, a report alleging unlawful activity is where an individual expresses concern in relation to alleged unlawful activity, or they request service from Council about such matters. Council considers that a response or resolution to a report alleging unlawful activity is explicitly or implicitly expected by the individual or may be legally required.

A complaint is where an individual expresses dissatisfaction about Council services, staff or the handling of a complaint. Therefore, a complaint may arise where an individual claims that Council staff have failed to take action in relation to a report alleging unlawful activity. A complaint will be recorded separately and responded to in accordance with Council's *Complaints Policy*.

The policy provides structure for consistency and transparency in decision making, and to facilitate a proportional approach to compliance and enforcement. It is also intended to assist Council staff to act promptly, effectively, and consistently in response to allegations of unlawful activity.

This policy outlines matters to be considered at the various stages of the enforcement process from the receipt and investigation of reports alleging unlawful activity, through to what enforcement option Council will choose and whether to commence criminal or civil proceedings.

In certain circumstances Council will have shared enforcement responsibilities with other regulatory authorities. This policy sets out a collaborative and cooperative approach to such matters. Advice and guidance are also provided on the role of Council in building and construction compliance matters where there is a private certifier, and the role of Councillors in enforcement.

Responsible Council staff are not limited by this policy in their use of discretion and exercise of official functions. The full circumstances and facts of each case need to be considered and a decision made on the merits.

## APPLICABILITY

This policy applies to regulatory issues within Council's Local Government Area of responsibility including, but not limited to:

- Development and building control;
- Pollution control;
- Environmental health;
- Public health and safety;
- Noxious weeds;
- Water and sewer;
- Septic systems;
- Control over animals;
- Food safety; and
- Fire safety.

## OUTCOMES

Glen Innes Severn Council is committed to:

- Preventing or minimizing harm to health, welfare, safety, property or the environment;
- Improving the safety and amenity of residents and visitors to the area;
- The collective good, the welfare of the community or the public interest;
- Promoting social policies (e.g. to preserve or protect the environment);
- Managing risk;
- Upholding social order;
- Meeting the expectations of the community;
- Encouraging the reporting of possible unlawful activity from the community; and
- Making the regulated community aware of their legal obligations and how to comply.

## ROLES AND RESPONSIBILITIES

### DELEGATIONS

Delegations conferred on staff to initiate various levels of enforcement action are set out in the relevant Council Officers delegations. All officers having appropriate delegations are authorised to undertake appropriate enforcement action.

**It should be noted that for all offences requiring the instigation of legal proceedings at the level of or above that of a district court jurisdiction, the matter shall be reported to Council, for action.**

**All Land and Environment Court legal proceedings are required to be presented to Council for action.**

## DEFINITIONS

The following are the definitions of key terms in this policy:-

Term	Meaning
Complaint	<p>A complaint is an expression of dissatisfaction made about Council services, staff or the handling of a complaint, where a response or resolution is explicitly or implicitly expected or legally required.</p> <p>For the purposes of this policy, a complaint does not include;</p> <ul style="list-style-type: none"> <li>• a report alleging unlawful activity (see definition below);</li> <li>• a request for information about a Council policy or procedure;</li> <li>• a request for an explanation of actions taken by Council; or</li> <li>• a request for internal review of a Council decision.</li> </ul>
Enforcement	Actions taken in response to serious or deliberate contraventions of laws.
Regulation	Using a variety of tools and strategies to influence and change behaviour to achieve the objectives of an Act, Regulation or other statutory instrument administered by Council.
Report alleging unlawful activity	An expression of concern or a request for service in relation to alleged unlawful activity, where a response or resolution is explicitly or implicitly expected or legally required.
Term	Meaning
Unlawful activity	<p>Any activity or work that has been or is being carried out contrary to the below and/or failure to take required action in order to be compliant with:</p> <ul style="list-style-type: none"> <li>• terms or conditions of a development consent, approval, permit or licence;</li> <li>• an environmental planning instrument that regulates the activities or work that can be carried out on particular land;</li> <li>• a legislative provision regulating a particular activity or work; or</li> <li>• a required development consent, approval, permission or licence.</li> </ul>



## POLICY STATEMENT

Council receives information about alleged unlawful activity from members of the public, contact from other government agencies and information gathered by its officers during proactive inspections.

All Council staff who deal with reports alleging unlawful activity are responsible for implementing this policy. Council staff are also responsible for ensuring that any other possible unlawful activity identified as a result of an inspection, proactive enforcement or other activity is brought to the attention of the appropriate business unit of Council.

Council staff are required to;

- Treat all relevant parties with courtesy and respect,
- Communicate with all relevant parties and provide feedback on the progress of an investigation and any reasons for delay without compromising the integrity of the investigation,
- Make full and proper records in relation to the assessment and investigation of reports alleging unlawful activity, including reasons for any decisions,
- Inform all relevant parties of reasons for decisions,
- Provide as much information as possible to all relevant parties about the outcomes of investigations to show that adequate and appropriate action was taken and/or is proposed to be taken in response to a report of alleged unlawful activity, and
- Provide information to all relevant parties about any avenues to seek an internal or external review of such a decision.

All reports alleging unlawful activity are to be entered into Council's Practical of ECM system and actioned in a timely manner by the appropriate person.

Every effort will be made to ensure that all Customer Service Requests or complaints about alleged unlawful activity are actioned within the 'service standard' time allowed for resolving the complaints as dictated under the terms and conditions of the Glen Innes Severn Council Complaints Policy.

Action will be instigated within the following timeframes:

1. Urgent and life-threatening matters will be actioned as soon as possible following receipt of the complaint. Examples include unsafe building works, dangerous awnings, collapsed building/wall, serious pollution, food safety issues and public health and safety matters. As a guide, these matters will be dealt with on the day of the receipt of the complaint, if possible.
2. General compliance matters will be dealt with on a priority basis having regard to the relative seriousness of the matter. These examples include works not in accordance with consent or construction without consent, illegal use, and noise and food complaints.
3. Nuisance matters will be actioned within seven (7) working days. Examples include domestic noise matters, minor non-compliance such as overgrown land or other matters in which there are no likely immediate health or safety implications.

**Response times may vary depending on staff and other resources. However, the Council will acknowledge the complaint and keep the complainant informed in accordance with the service standards of the Council.**

Only Council staff with appropriate delegations from the General Manager can undertake investigations or compliance and enforcement action in relation to this policy.

**COMPLIANCE AND ENFORCEMENT PRINCIPLES**

The following are the principles that underpin Council actions relating to compliance and enforcement:

PRINCIPLE	ACTION
Accountable and Transparent	<ul style="list-style-type: none"> <li>• Acting in the best interests of public health and safety and in the best interests of the environment;</li> <li>• Ensuring accountability for decisions to take or not take action;</li> <li>• Acting fairly and impartially and without bias or unlawful discrimination;</li> <li>• Providing information about compliance and enforcement priorities and reasons for decisions to improve understanding and certainty and promote trust by the regulated community;</li> <li>• Ensuring meaningful reasons for decisions are given to all relevant parties;</li> <li>• Acting on any complaints or concerns about the conduct of compliance officers in accordance with Council's Complaints Management Policy and Procedures;</li> <li>• Advising people and organisations subject to enforcement action of any avenues available to seek an internal or external review of a decision.</li> </ul>
Consistent	<ul style="list-style-type: none"> <li>• Ensuring all compliance and enforcement action is implemented consistently;</li> <li>• Encouraging reports about possible unlawful activity by acting reasonably in response to the circumstances and facts of each matter.</li> </ul>
Proportional	<ul style="list-style-type: none"> <li>• Ensuring the level of enforcement action is proportionate to the level of risk and seriousness of the breach;</li> <li>• Making cost-effective decisions about enforcement action;</li> <li>• Taking action to address harm and deter future unlawful activity.</li> </ul>
Timely	<ul style="list-style-type: none"> <li>• Ensuring responses to reports alleging unlawful activity and decision making in relation to those is timely.</li> </ul>

## RESPONDING TO CONCERNS ABOUT UNLAWFUL ACTIVITY

### How reports alleging unlawful activity will be dealt with by Council

Council will record and assess every report alleging unlawful activity and will respond to every such report unless the person raising the matter has indicated they do not wish to receive a response about Council's handling of the matter, or the report is anonymous.

Generally speaking, Council's objectives when dealing with reports alleging unlawful activity are to:

- Maintain the collective welfare of the community;
- Prevent or minimise harm to health, welfare, safety, property or the environment;
- Consider the broader public interest having regard to Council's priorities and any resource limitations; and
- Consider the report fairly and impartially.

Not all reports will need to be investigated. A preliminary assessment of all matters will be made to determine the priority for a response, and whether investigation or other action is required.

An investigation of alleged unlawful activity may take a significant amount of time to complete, particularly where the issues are complex. If Council decides to investigate, staff will give the person who reported the alleged unlawful activity **pertinent** feedback on the progress of the investigation, and **any** reasons for **any** delay. This does not mean that the individual can expect to be given details about every aspect of the investigation or information that would compromise the integrity of the investigation.

Decisions about what action should be taken by Council are made at the Council's discretion. This means the objective is that reports alleging unlawful activity will be resolved to the satisfaction of Council, not necessarily the person raising the matter. Council will generally try to resolve matters as quickly and informally as possible so as to avoid the need to take formal action.

Council staff will endeavour to manage the expectations of people who report alleged unlawful activity, and in particular explain that in the absence of sufficient evidence of unlawful activity, Council may be unable to take further action. They will also explain that Council does not have unlimited resources and powers to deal with reports alleging unlawful activity. If Council is unable to fully investigate or take action on a matter because it is restricted by any legal or resource limitations this will be explained to the individual.

While there are certain statutory requirements that must be met in relation to notices and orders, Council staff will ensure that all explanatory communications are made in plain English and explain any technical language the law requires to be used.

**Confidentiality of people who report allegations of unlawful activity**

People who report allegations of unlawful activity should not expect that their identities will remain confidential from the subject of their report in all circumstances. Council may have to disclose information that identifies them in the following cases:

- The disclosure is necessary to investigate the matter;
- Their identity has already been disclosed to the subject of the report directly or in a publicly available document;
- The individual was consulted following receipt of a *Government Information (Public Access) Act 2009* application and did not object to the disclosure;
- The individual consents in writing to their identity being disclosed;
- The disclosure is required to comply with principles or procedural fairness; or
- The matter proceeds to court.

Council will take seriously any concern an individual may have about their physical safety being endangered as a result of making a report. However, this may limit Council's ability to investigate the matter.

**What Council expects from people who report allegations of unlawful activity**

Council expects that people who report allegations of unlawful activity will cooperate and act in good faith in respect of any investigations conducted by Council. This includes;

- Providing a clear description of the problem (and the resolution sought, if relevant);
- Giving all available and relevant information to Council, including any new information about the alleged activity that may become known to the person following the making of their report;
- Not giving any information that is intentionally misleading or wrong;
- Cooperating with Council's inquiries and giving timely responses to questions and requests for information;
- Treating Council's staff with courtesy and respect; and
- Allowing the investigation to be completed without prematurely taking the matter to other agencies unless referred to by Council.

If these expectations of the individual are not met, Council may need to set limits or conditions on the continuation of the investigation or may need to restrict any further communications with the individual. Any unreasonable conduct will be dealt with in accordance with the principles of the NSW Ombudsman's *Managing Unreasonable Complainant Conduct Manual 2021* and any applicable Council Policy.



### **What parties can expect from Council**

People who report alleged unlawful activity, as well as individuals or businesses that are subject to investigation and any enforcement action, can expect that Council staff will;

- Treat them with courtesy and respect;
- Advise them of the outcomes of the allegation reported, including a full explanation of the reason why that outcome was considered to be reasonable in the circumstances;
- Clearly explain decisions in plain English;
- Provide information about any relevant internal and external appeal processes that may be available; and
- Carefully assess any new information provided by any party after a decision has been made and advise whether further action will be taken.

### **Complaints about Council's enforcement actions**

Any complaints about Council's handling of reports alleging unlawful activity will be recorded separately and handled in accordance with Council's Complaints Policy.

Where a person or organization subject to enforcement action merely disputes Council's decision to take enforcement against them, they will be directed to make representations in accordance with any relevant internal and external appeal processes. Council staff will act on any complaints about the conduct of authorised officers in accordance with Council's Complaints and Code of Conduct Policy's.

### **Anonymous reports**

Anonymous reports will be recorded and assessed in accordance with the above requirements. However, because it is not possible to seek clarification or additional information about the matter, it may be more difficult to evaluate the allegations and therefore these reports are less likely to warrant investigation.

### **Unlawful activity outside business hours**

Unlawful activity can occur outside business hours. In particular, Council may receive reports about matters such as offensive noise and failure to comply with limitations on hours of operation during nights and weekends.

Due to resource and operational capability restraints on Council, investigations into alleged unlawful activity outside business hours will be assessed on the basis of risk of *harm to health, welfare, safety, property or the environment* or if it is otherwise in the public interest to take such action.

**Neighbour disputes**

Council will at times receive reports from parties involved in neighbour disputes seeking Council's involvement. When a dispute between two neighbours is a civil matter, Council will often have no authority to resolve the issue in dispute. Some reports will raise several matters, some of which will require Council's involvement and some which will be personal to the parties.

Council staff will thoroughly assess such reports to determine whether there is evidence of any possible unlawful activity requiring action by Council. Care will be taken to explain which aspects of a report Council can deal with and which cannot be dealt with and why. Where possible, individuals will be provided with information about how to resolve neighbour disputes including referral information resources such as Law Access NSW and Community Justice Centres.

It is possible that one party will provide further information about a matter which changes Council's decision about whether it will become involved. In such circumstances, Council staff will carefully consider the matter before taking action and document reasons for the new decision. Relevant parties will be advised about the reasons Council has changed its position on a matter. Council staff will not change a decision about whether or not Council should be involved purely as a response to the conduct of an individual such as persistent demands or threats.

**INVESTIGATING ALLEGED UNLAWFUL ACTIVITY**

Not all reports alleging unlawful activity will warrant investigation. A preliminary assessment of all matters will be made to determine whether investigation or other action is required. Council will prioritise matters on the basis of risk to public safety, human health and environment.

If there is insufficient information in the report to undertake a preliminary assessment, further information may need to be sought from the person who made the report, or an inspection undertaken. Staff may also need to consult Council.

**Circumstances where no action will be taken:**

Council will take no further action if, following a preliminary assessment, it is identified that:

- council does not have jurisdiction to investigate or is not the appropriate authority to take action on the issues raised. Where there is another appropriate authority or course of action, Council may bring the matter to the attention of the authority or provide information and contact details to the individual. For example, **NSW** WorkCover **NSW** for workplace safety matters, the NSW Environment Protection Authority for possible environmental offences and Community Justice Centres **NSW** for personal disputes;
- the report relates substantially to a matter previously determined by Council and no new or compelling information is presented which would cause Council to change its earlier decision. In this case, staff will acknowledge the report and advise that no further action will be taken as no new information had been provided;
- the allegations relate to a lawful activity (e.g., where there is an existing approval, or the activity is permissible without Council approval or consent being required);
- the report is not supported with evidence or appears to have no substance; or

- the relevant manager, director or the general manager determines that investigation or other action would have an unreasonable impact on resources and/or is unlikely to achieve an outcome sufficient to justify the expenditure of resources.

Relevant factors guiding decisions as to whether to take action:

When deciding whether to investigate, Council will consider a range of factors including whether;

- the activity is having a significant detrimental effect on the environment, or it constitutes a risk to public safety,
- the report is premature as it relates to some unfinished aspect of work that is still in progress,
- the activity or work is permissible with or without permission,
- all conditions of consent are being complied with,
- much time has elapsed since the events the subject of the report took place,
- another body is a more appropriate agency to investigate and deal with the matter,
- it appears there is a pattern of conduct or evidence of a possible widespread problem,
- the person or organisation reported has been the subject of previous reports,
- the report raises matters of special significance in terms of the Council's existing priorities,
- there are significant resource implications in relation to an investigation and any subsequent enforcement action, and/or
- it is in the public interest to investigate the report.

The above are factors for Council to consider and weigh in making a determination. Council staff are not limited in their use of discretion by these considerations and may decide to investigate based on these and other factors.

The objective of the processes Council staff use when investigating incidents of alleged unlawful activity is to:

- determine the cause of the incident,
- determine if there has been a contravention of law, policy or standards,
- gather evidence to the required standard to support any required enforcement action, and
- determine any necessary action to mitigate the possibility of reoccurrence of similar incidents.

Any decision not to investigate an allegation of unlawful activity will be recorded and the reasons for that decision clearly stated.

## TAKING ENFORCEMENT ACTION

When deciding whether to take enforcement action in relation to a confirmed case of unlawful activity, Council will consider the full circumstances and facts of the matter and the public interest. The following common considerations will assist Council staff in determining the most appropriate response in the public interest:

### Considerations about the alleged offence and impact

- The nature, extent and severity of the unlawful activity, including whether the activity is continuing,
- The harm or potential harm to the environment or public health, safety or amenity caused by the unlawful activity,
- The seriousness of the breach, including whether the breach is merely technical, inconsequential or minor in nature, and
- The time period that has lapsed since the date of the unlawful activity.

### Considerations about the alleged offender

- Any prior warnings, instructions, advice that was issued to the person or organisation reported or previous enforcement action taken against them,
- Whether the offence was committed with intent,
- Whether the person or organisation reported has been proactive in the resolution of the matter and assisted with any Council requirements and instructions,
- Any mitigating or aggravating circumstances demonstrated by the alleged offender, and/or
- Any particular circumstances of hardship affecting the person or organisation reported.

### Considerations about the impact of any enforcement action

- The need to deter any future unlawful activity;
- Whether an educative approach would be more appropriate than a coercive approach in resolving the matter;
- The prospect of success if the proposed enforcement action was challenged in court;
- The costs and benefits of taking formal enforcement action as opposed to taking informal or no action;
- What action would be proportionate and reasonable in response to the unlawful activity; or
- Whether Council is prevented from taking action based on earlier advice given, i.e. whether an estoppel situation has been created.

Considerations about the potential for remedy

- Whether the breach can be easily remedied;
- Whether it is likely consent would have been given for the activity if it had been sought; or
- Whether there is a draft planning instrument on exhibition that would make the unauthorised use legal.

A further explanation of the above considerations is provided in Appendix 1.

**LEGAL OR TECHNICAL ISSUES**

Where legal and/or technical issues are in question, Council staff will consider whether legal advice or professional advice, from duly qualified staff or other experts, should be obtained and considered. Council may also require a person, subject to possible enforcement action, to obtain professional advice in relation to issues of concern to Council for assessment as to whether further action is required.

**REQUIREMENTS OF COUNCIL STAFF CONSIDERING ENFORCEMENT ACTION**

Prior to taking enforcement action, Council staff will take into account the above considerations as well as the evidence gathered during their investigation. Council staff must act impartially, be mindful of their obligations under Council's code of conduct and not act as a decision-maker in relation to any matter in which they have a personal interest. Enforcement action will not be taken purely as a response to the conduct of an individual such as persistent demands or threats.

Council staff are required to maintain records about critical thinking and decision-making processes in relation to reports alleging unlawful activity and any enforcement action, as well as records of interactions with relevant parties. Council staff will at all times adhere to Council's internal approval processes prior to the commencement of any enforcement action.

Council staff will take steps to ensure that any enforcement action is taken against the correct person or organisation. Where there are multiple possible parties to an alleged unlawful activity, it will generally not be appropriate to take enforcement action against every person who may be liable for the alleged unlawful activity. In such circumstances, Council staff will be guided by legal advice in determining the appropriate persons to pursue.



#### **OPTIONS FOR DEALING WITH CONFIRMED CASES OF UNLAWFUL ACTIVITY**

Council will try to use the quickest and most informal option to deal with unlawful activity wherever possible unless there is little likelihood of compliance with such options. Council staff will use discretion to determine the most appropriate response to confirmed cases of unlawful activity and may take more than one approach.

Any enforcement action taken by Council will depend on the full circumstances and facts of each case, with any decision being made on the merits. At all times, Council's key concerns are:

- to prevent or minimise harm to health, welfare, safety, property or the environment, and
- to influence a change in behaviour change for the common good and on behalf of the community.

DRAFT

The following enforcement options to be considered by Council are ordered to reflect an escalation in response that is proportionate to the level of risk, the seriousness of the confirmed breach or the need for a deterrent. Appendix 2 outlines examples of key options and possible courses of action that Council may take in specific circumstances:

LEVEL OF RISK	ENFORCEMENT OPTIONS
Very Low	<ul style="list-style-type: none"> <li>Take no action on the basis of a lack of evidence or some other appropriate reason.</li> <li>Provision of information/advice on how to be compliant.</li> </ul>
Low	<ul style="list-style-type: none"> <li>Negotiating with the person to obtain voluntary undertakings or an agreement to address the issues of concern.</li> <li>Issuing a warning or a formal caution.</li> </ul>
Medium	<ul style="list-style-type: none"> <li>Issuing a letter requiring work to be done or activity to cease in lieu of more formal action.</li> <li>Issuing a notice of intention to serve an order or notice under relevant legislation, and then serving an order or notice if appropriate.</li> </ul>
High	<ul style="list-style-type: none"> <li>Issuing a penalty notice.</li> <li>Carrying out the works specified in an order at the cost of the person served with the order.</li> </ul>
Very High	<ul style="list-style-type: none"> <li>Seeking an injunction through the courts to prevent future or continuing unlawful activity.</li> <li>Commence legal proceedings for an offence against the relevant Act or Regulation.</li> </ul>

#### **FOLLOWING UP ENFORCEMENT ACTION**

All enforcement action will be reviewed and monitored to ensure compliance with any undertakings given by the subject of enforcement action or advice, directions or orders issued by Council. Reports alleging continuing unlawful activity will be assessed and further action taken if necessary. If the unlawful activity has ceased or the work has been rectified, the matter will be resubmitted for follow up action to ensure compliance outcomes are met. Should initial enforcement action be found to have been ineffective, Council staff will consider other enforcement options.

#### **TAKING LEGAL ACTION**

The Council and its delegated staff will be guided by legal advice in deciding whether to commence criminal or civil proceedings and will consider the following:

- whether there is sufficient evidence to establish a case to the required standard of proof,
- whether there is a reasonable prospect of success before a court, and
- whether the public interest warrants legal action being pursued.

### **WHETHER THERE IS SUFFICIENT EVIDENCE TO ESTABLISH A CASE TO THE REQUIRED STANDARD OF PROOF**

Council considers the decision to take legal action a serious matter, and as such will only initiate and continue proceedings once it has been established that there is admissible, substantial and reliable evidence to the required standard of proof.

The basic requirement of any **criminal** prosecution is that the available evidence establishes a prima facie case. The prosecutor is required to prove the elements of the offence beyond reasonable doubt.

In **civil** enforcement proceedings, Council will require sufficient evidence to satisfy the court that an actual or threatened breach has occurred on the balance of probabilities.

### **WHETHER THERE IS A REASONABLE PROSPECT OF SUCCESS BEFORE A COURT**

Given the expense of legal action Council will not take legal action unless there is a reasonable prospect of success before a court. In making this assessment, Council staff will consider the availability, competence and credibility of witnesses, the admissibility of the evidence, all possible defences and any other factors which could affect the likelihood of a successful outcome.

### **WHETHER THE PUBLIC INTEREST REQUIRES LEGAL ACTION BE PURSUED**

The principal consideration in deciding whether to commence legal proceedings is whether ~~to do~~ **doing** so is in the public interest. In making this determination, the same factors to be considered when taking enforcement action apply.

The following considerations relate more specifically to the decision to commence legal proceedings and will assist Council and its delegated staff in making this determination:

- the availability of any alternatives to legal action;
- whether an urgent resolution is required (court proceedings may take some time);
- the possible length and expense of court proceedings;
- any possible counter-productive outcomes of prosecution;
- what the effective sentencing options are available to the court in the event of conviction; or
- whether the proceedings or the consequences of any resulting conviction would be unduly harsh or oppressive.

### **TIME WITHIN WHICH TO COMMENCE PROCEEDINGS**

Council staff must be aware of legislative time limits in which enforcement proceedings must be commenced. Sometimes legal action will be statute barred despite good evidence that unlawful activity has occurred.

### **SHARED ENFORCEMENT RESPONSIBILITIES**

Some reports will raise matters involving shared regulatory responsibilities between Council and other authorities including the Environment Protection Authority, the NSW Police Force, the Office of Liquor, Gaming and Racing, NSW Fair Trading, NSW Food Authority and Crown Lands.

Council recognises that collaboration and cooperation between authorities to address issues of shared regulatory responsibility is the best approach. To this end, where there are shared legislative responsibilities, Council staff will liaise with relevant authorities to establish:

- which authority will take the leading role on any joint investigation;
- which activities each authority will carry out;
- responsibilities for updating an individual where relevant; and
- protocols for exchanging confidential information between the relevant authorities.

Council will reasonably endeavour to respond to requests for information or assistance on joint regulatory matters in a timely manner.

### **ROLE OF COUNCIL WHERE THERE IS A PRIVATE CERTIFIER**

Council retains its regulatory role and enforcement powers where a private certifier has been appointed the Principal Certifying Authority (PCA). However, if a private certifier is appointed the PCA, it is not Council's responsibility to ensure building and construction compliance.

Private certifiers have limited enforcement powers as the PCA. They have the power to issue a notice of intention to issue an order to the owner or builder to comply with the conditions of consent or rectify any breaches. A copy of any notice of intention issued by a private certifier must be provided to Council for assessment as to whether Council will enforce the notice by issuing an order.

Council and private certifiers will work together to resolve any issues when they arise to achieve compliance with the development consent or complying development certificate. Council staff will take steps to ensure individuals are clear about which agency performs which role.

### **ROLE OF COUNCILLORS IN ENFORCEMENT**

Decision making relating to the investigation of reports alleging unlawful activity and taking enforcement action is the responsibility of appropriately authorised Council staff or the Council itself.

Individual Councillors do not have the right to direct Council staff in their day-to-day activities. Councillors can help individuals who raise concerns with them by satisfying themselves that their Council's policies are being carried out correctly, however they cannot ignore or alter a policy in order to satisfy the demands of special groups.

The General Manager may present certain decisions to be ratified by the elected Council if this is necessary or desirable, and the Councillors may also have the right to call for a report about particular issues to a Council meeting.

**APPENDIX 1****Taking enforcement action**

When deciding whether to take enforcement action in relation to a confirmed case of unlawful activity, Council will consider all the circumstances of the matter. The section below is intended to assist staff by providing a further explanation of matters to be taken into consideration when deciding whether to take enforcement action.

<b>CONSIDERATIONS ABOUT THE ALLEGED OFFENCE AND IMPACT</b>	
<ul style="list-style-type: none"> <li>the nature, extent and severity of the unlawful activity including whether the activity continued;</li> <li>the harm or potential harm to the environment or public health, safety or amenity caused by the unlawful activity;</li> <li>the seriousness of the breach, including whether the breach is merely technical, inconsequential or minor in nature;</li> <li>the costs and benefits of taking formal enforcement action as opposed to taking informal or no action; and</li> <li>the time period that has lapsed since the date of the unlawful activity.</li> </ul>	<p>Consideration should be given to the nature, extent and severity of any actual or potential impact of the unlawful activity. If there is actual or potential detriment to the natural or built environment, to the health or safety of residents or the amenity of an area, this would normally warrant a decision to take action to remedy or restrain the breach. It is also important to consider whether the unlawful activity is ongoing or has ceased.</p> <p>Consideration should be given to whether the likely costs and benefits of any enforcement action is justifiable where breaches result in no material impacts upon any other party or the health, safety and amenity of the environment and community. A breach of a technical, inconsequential or minor nature, in the absence of any other aggravating factor, will generally not warrant a decision to take action to remedy or restrain the breach.</p> <p>Legislation may provide time limits in which to commence proceedings and take enforcement action, and sometimes prosecution will be statute barred despite good evidence that unlawful activity has taken place.</p> <p>In addition, consideration should be given to the time which the offence or breach occurred and the 'reasonableness' of taking enforcement action if a significant time has lapsed since the time of the offence or breach.</p>



**CONSIDERATIONS ABOUT THE ALLEGED OFFENDER**

- any prior warnings, instructions, advice that was issued to the person or organisation reported or previous enforcement action taken against them;
- whether the offence was committed with intent;
- whether the person or organisation reported has been proactive in the resolution of the matter and assisted with any Council requirements and instructions;
- any mitigating or aggravating circumstances demonstrated by the subject of the report; and
- any particular circumstances of hardship affecting the person or organisation reported.

Consideration should be given to the previous history of the offender. If prior warnings, instructions or advice has been issued to the person or organisation reported which was not followed, a more formal and coercive enforcement approach would appear more appropriate.

Consideration should be given to whether the offence was committed deliberately, recklessly or with gross negligence. It may be appropriate that cases of this nature are more likely to result in prosecution. Where an offence was committed as a result of an accident or genuine mistake, providing education and guidance or a formal warning may be more suitable in achieving desired outcomes.

Where the offender has been proactive in the resolution of the matter and has assisted Council in the resolution of the matter, it may be that the public interest would not be best served by prosecuting the offender, especially if the offending conduct or work has been rectified. If the offender has demonstrated a lack of contrition and is uncooperative with the investigation or remediation, a prosecution or monetary penalty would appear more appropriate.

Consideration should be given to any genuine mitigating circumstances of the offender such as age, physical or mental health, disability and any financial hardship of the offender resulting in an inability to pay.

**CONSIDERATIONS ABOUT THE IMPACT OF THE ENFORCEMENT ACTION**

- the need to deter any future unlawful activity;
- whether an educative approach be more appropriate than a coercive approach in resolving the matter;
- the prospect of success if the proposed enforcement action was challenged in court;
- the costs and benefits of taking formal enforcement action as opposed to taking informal or no action;
- what action would be proportionate and reasonable in response to the unlawful activity; and
- whether Council has created an estoppel situation.

Consideration should be given to the deterrent effect, both on the offender and others. Prosecutions, because of their great stigma if a conviction is secured, may be appropriate even for minor unlawful activity where they might contribute to a greater level of overall deterrence.

When deciding whether to take an educative approach or enforcement approach, consideration should be given to the following matters:

- the reasonable likelihood that the person may have known or should have known the relevant requirements or rules;
- the level of contrition shown by the responsible person;
- whether the parties have previously been advised of the regulatory requirements or provisions;
- whether or not any previous warnings or instructions have been provided; and
- the apparent level of intent shown by the responsible person.

It may not be appropriate to take enforcement action if the chances of success, in the event of an appeal or hearing, are unlikely. In such situations, you would need to identify the causes of that likelihood and address them in the particular case or as a general issue.

Consideration should be given to what is reasonable in the particular circumstances that apply. This includes a reasonable proportionality between the ends to be achieved and the means used to achieve them.

Consideration is to be given to what is reasonable in the circumstances and ensure the action is not disproportionate to the level of harm or damage arising from the breach.

**CONSIDERATIONS ABOUT THE IMPACT OF THE ENFORCEMENT ACTION**

Legal proceedings are expensive. When doing a cost-benefit analysis, costs and benefits should be assessed broadly and indirect costs and benefits should also be considered.

Estoppel is a legal rule which prevents a person from later denying something which may have previously been relied on and acted upon by another person.

Consideration should be given to whether the actions of Council have created a reasonable expectation that no enforcement action would be taken.

**CONSIDERATIONS ABOUT THE POTENTIAL FOR REMEDY**

- whether the breach can be easily remedied;
- whether it is likely consent would have been given for the activity if it had been sought;
- whether there is a draft planning instrument on exhibition that would make the unauthorised use legal.

If there is evidence of a significant issue of unlawful activity and that matter can be easily remedied by some action on the part of the person the subject of the report, there is a less compelling case for enforcement action, depending on the other circumstances of the case such as the conduct of the offender.

If retrospective approval is possible, it may be reasonable to allow an opportunity to obtain this prior to taking other enforcement action. In some cases, compliance by informal means may be the most efficient way to resolve the matter and other enforcement action may not be necessary.

This needs to be balanced with other considerations such as the public interest in enforcing the law.

## APPENDIX 2

Offence Scenario	Act/Reg.	Details of the case	Warning/ education	Penalty Infringe-ment Notice	Notice and/or Order	Legal Action	LEC Class 4
Nuisance Dog Order	Companion Animals Act	Failure to comply with a Nuisance Dog Order (i.e., Possible danger to other people, unrestrained or barking dog)		X			
Traffic/ Parking	Aust. Road Rules or LGA	Parking of vehicle in No Stopping area		X			
Traffic/ Parking	Aust. Road Rules or LGA	Parking of vehicle on footpath or nature strip		X			
Pollution of stormwater drain	POEO Act	Soil, sand and other building waste entered stormwater system	X	X	X		
Potential for pollution	POEO Act	Location of stockpile of sand may cause pollution incident (i.e., in rain)	X				
Minor building works - Owner	EP&A Act	Construction of pergola awning by owner - Where there is no material impact on other parties and locality - No BCA issues	X				
Site management	Local Govt. Act or EP&A Act	Articles located on footpath without approval - Possible safety hazard		X	X		
Building work outside of hours	EP&A Act	Carrying out building works outside of hours permitted in DA - Licensed Builder		X	X		
Minor building works - Licensed Builder	EP&A Act	Construction of alterations or additions to rear of existing dwelling - BCA issues to be resolved		X	X		
Major building works	EP&A Act	Substantial alterations to the existing building - Planning & BCA compliance issues			X	X	X

Offence Scenario	Act/Reg.	Details of the case	Warning/ education	Penalty Infringe- ment Notice	Notice and/or Order	Legal Action	LEC Class 4
Variation to DA - Major	EP&A Act	Major variation to DA (i.e. substantial changes to approved development or use)			X	X	X
Variation to DA - Minor	EP&A Act	Minor variation to DA (i.e. relocation of door/window) - Section 96 obtained	X				
Unauthorised Use - Major	EP&A Act	Unauthorised use of premises as backpacker accommodation, additional dwelling(s) or brothel			X	X	X
Fire safety - Minor	EP&A Act	Failure to submit an annual fire safety statement after due date		X	X		
Fire safety - Major	EP&A Act	Fire safety upgrading			X	X	X
Tree Preservation Order - Minor	EP&A Act	Tree covered by TPO lopped without approval - minor impact on tree/amenity of locality	X				
Tree Preservation Order - Major	EP&A Act	Tree covered by TPO removed without approval - significant impact on amenity of site/locality				X	
Food Premises	NSW Food Act & Regulations	Unclean food premises	X	X	X	X	
Vegetable Overgrowth and/or Noxious Weeds	Local Govt. Act or Noxious Weeds Act	Vegetation causes, or is likely to cause, unsafe or unhealthy conditions	X	X	X	X	
Accumulation of Rubbish	Local Govt. Act	Accumulation results in, or is likely to result in, unsafe or unhealthy conditions	X	X	X	X	

Examples of key options and possible courses of action\*



**\* Notes:**

- In some cases, the particular breach may be remedied or resolved prior to proceeding to the service of Notices, Orders or legal proceedings (i.e., Negotiation or by promptly obtaining relevant approvals).
- Prior to determining an appropriate course of action, consideration is required to be given to the circumstances of the case and the courses of action contained in the above table may not be suitable or sufficient in all cases.

**LEGISLATION AND SUPPORTING DOCUMENTS****Relevant Legislation, Regulations and Industry Standards include:**

- Local Government Act 1993 and Local Government (General) Regulation 2021;
- Environmental Planning and Assessment Act 1979 and Environmental Planning and Assessment Regulation 2021;
- Companion Animals Act 1998 and Companion Animals Regulation 2018;
- Road Rules 2014;
- Protection for the Environment Operations Act 1997 and Protection for the Environment Operations (General) Regulation 2021;
- Impounding Act 1993 and Impounding Regulation 2013; and
- Enforcement Guidelines for Council's December 2015 NSW Ombudsman.

**Relevant Council Policies and Procedures include:**

- Local Orders Policy 1 – Guidelines of Keeping of Animals for Domestic Purposes;
- Local Approvals Policy;
- Complaints Management Policy; and
- On-Site Sewage Management Policy.

**VARIATION AND REVIEW**

This Policy shall be reviewed every three (3) years, or earlier if deemed necessary, to ensure that it meets the requirements of legislation and the needs of Council. The term of the Policy does not expire on the review date, but shall continue in force until superseded, rescinded or varied either by legislation or a new resolution of Council.



## GLEN INNES SEVERN COUNCIL Enforcement Policy 2016

<b>RESOLUTION NUMBER:</b>	30.09/16 25.08/13 13.10/10 24.09/08	<b>MEETING:</b>	22 September 2016 22 August 2013 28 October 2010 25 September 2008
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### INTRODUCTION

Council's regulatory responsibilities are applicable to *actual unlawful activity*, as well as a *failure to take action* (in order to be compliant with certain legal requirements). For simplicity, this policy refers to both an act and/or an omission by an alleged offender as 'unlawful activity'.

This policy distinguishes between a 'report alleging unlawful activity' and a 'complaint':

- For the purposes of this policy, a report alleging unlawful activity is where an individual expresses concern in relation to alleged unlawful activity, or they request service from Council about such matters. Council considers that a response or resolution to a report alleging unlawful activity is explicitly or implicitly expected by the individual, or may be legally required.
- A complaint is where an individual expresses dissatisfaction about Council services, staff or the handling of a complaint. Therefore, a complaint may arise where an individual claims that Council staff have failed to take action in relation to a report alleging unlawful activity. A complaint will be recorded separately and responded to in accordance with Council's *Complaints Policy*.

### AIMS OF POLICY

The aim of this policy is to establish clear guidelines and protocols for Council staff in the management of Council's regulatory activities. It provides workable guidelines on:

- Responding to reports alleging unlawful activity;
- Assessing whether reports alleging unlawful activity require investigation;
- Deciding on whether enforcement action is warranted;
- Options for dealing with confirmed cases of unlawful activity;
- Taking legal action; and
- Implementing shared enforcement responsibilities.

The policy also provides advice and guidance on:

Reference Number:	Version Number:4 Date: 22/9/16	Review Date: September 2019	Responsible Officer: DDPRS
Related Documents: Local Orders Policy- No.1 Guidelines for the keeping of Animals for Domestic Purposes, Local Approvals Policy, Enforcement guidelines for Councils December 2015 NSW Ombudsman.			

- The role of the Principal Certifying Authority with regard to building certification; and
- The role of Councillors in enforcement.

### PURPOSE AND SCOPE OF POLICY

The purpose of this policy is to provide structure for consistency and transparency in decision making, and to facilitate a proportional approach to compliance and enforcement. It is also intended to assist Council staff to act promptly, effectively and consistently in response to allegations of unlawful activity.

This policy outlines matters to be considered at the various stages of the enforcement process from the receipt and investigation of reports alleging unlawful activity, through to what enforcement option Council will choose and whether to commence criminal or civil proceedings.

In certain circumstances Council will have shared enforcement responsibilities with other regulatory authorities. This policy sets out a collaborative and cooperative approach to such matters. Advice and guidance is also provided on the role of Council in building and construction compliance matters where there is a private certifier, and the role of councillors in enforcement.

Responsible Council staff are not limited by this policy in their use of discretion and exercise of official functions. The full circumstances and facts of each case need to be considered and a decision made on the merits.

### ORGANISATIONAL APPROACH

Glen Innes Severn Council is committed to:

1. Preventing or minimising harm to health, welfare, safety, property or the environment;
2. Improving the safety and amenity of residents and visitors to the area;
3. The collective good, the welfare of the community or the public interest;
4. Promoting social policies (e.g. to preserve or protect the environment);
5. Managing risks;
6. Upholding social order;
7. Meeting the expectations of the community;
8. Encouraging the reporting of possible unlawful activity from the community; and
9. Making the regulated community aware of their legal obligations and how to comply.

### DEFINITIONS

The following are the definitions of key terms in this policy:

TERM	MEANING
<b>Complaint</b>	A complaint is an expression of dissatisfaction made about

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	<p>Council services, staff or the handling of a complaint, where a response or resolution is explicitly or implicitly expected or legally required.</p> <p>For the purposes of this policy, a complaint does not include:</p> <ul style="list-style-type: none"> <li>• a report alleging unlawful activity (see definition below);</li> <li>• a request for information about a Council policy or procedure;</li> <li>• a request for an explanation of actions taken by Council; or</li> <li>• a request for internal review of a Council decision.</li> </ul>
<b>Enforcement</b>	Actions taken in response to serious or deliberate contraventions of laws.
<b>Regulation</b>	Using a variety of tools and strategies to influence and change behaviour to achieve the objectives of an Act, Regulation or other statutory instrument administered by Council.
<b>Report alleging unlawful activity</b>	An expression of concern or a request for service in relation to alleged unlawful activity, where a response or resolution is explicitly or implicitly expected or legally required.
<b>Unlawful activity</b>	<p>Any activity or work that has been or is being carried out contrary to the below and/or failure to take required action in order to be compliant with:</p> <ul style="list-style-type: none"> <li>• terms or conditions of a development consent, approval, permit or licence;</li> <li>• an environmental planning instrument that regulates the activities or work that can be carried out on particular land;</li> <li>• a legislative provision regulating a particular activity or work; or</li> <li>• a required development consent, approval, permission or licence.</li> </ul>

#### APPLICATION

This policy applies to regulatory issues within Council's Local Government Area of responsibility including, but not limited to:

- Development and building control;
- Pollution control;
- Environmental health;
- Public health and safety;
- Noxious weeds;
- Water and sewer;
- Septic systems;
- Control over animals;
- Food safety; and
- Fire safety.

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**COMPLIANCE AND ENFORCEMENT PRINCIPLES**

The following are the principles that underpin Council actions relating to compliance and enforcement:

PRINCIPLE	ACTION
<b>Accountable and transparent</b>	<ul style="list-style-type: none"> <li>Acting in the best interests of public health and safety and in the best interests of the environment;</li> <li>Ensuring accountability for decisions to take or not take action;</li> <li>Acting fairly and impartially and without bias or unlawful discrimination;</li> <li>Providing information about compliance and enforcement priorities and reasons for decisions to improve understanding and certainty and promote trust by the regulated community;</li> <li>Ensuring meaningful reasons for decisions are given to all relevant parties;</li> <li>Acting on any complaints or concerns about the conduct of compliance officers in accordance with Council's Complaints Management Policy and Procedures;</li> <li>Advising people and organisations subject to enforcement action of any avenues available to seek an internal or external review of a decision.</li> </ul>
<b>Consistent</b>	<ul style="list-style-type: none"> <li>Ensuring all compliance and enforcement action is implemented consistently;</li> <li>Encouraging reports about possible unlawful activity by acting reasonably in response to the circumstances and facts of each matter.</li> </ul>
<b>Proportional</b>	<ul style="list-style-type: none"> <li>Ensuring the level of enforcement action is proportionate to the level of risk and seriousness of the breach;</li> <li>Making cost-effective decisions about enforcement action;</li> <li>Taking action to address harm and deter future unlawful activity.</li> </ul>
<b>Timely</b>	<ul style="list-style-type: none"> <li>Ensuring responses to reports alleging unlawful activity and decision making in relation to those is timely.</li> </ul>

**RESPONSIBILITY**

Council receives information about alleged unlawful activity from members of the public, contact from other government agencies and information gathered by its officers during proactive inspections.

All Council staff who deal with reports alleging unlawful activity are responsible for implementing this policy. Council staff are also responsible for ensuring that any other possible unlawful activity identified as a result of an inspection, proactive enforcement or other activity is brought to the attention of the appropriate business unit of Council.

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Council staff are required to:

- Treat all relevant parties with courtesy and respect;
- Communicate with all relevant parties and provide feedback on the progress of an investigation and any reasons for delay without compromising the integrity of the investigation;
- Make full and proper records in relation to the assessment and investigation of reports alleging unlawful activity, including reasons for any decisions;
- Inform all relevant parties of reasons for decisions;
- Provide as much information as possible to all relevant parties about the outcomes of investigations to show that adequate and appropriate action was taken and/or is proposed to be taken in response to a report of alleged unlawful activity;
- Provide information to all relevant parties about any avenues to seek an internal or external review of a decision.

All reports alleging unlawful activity are to be entered into Council's Practical or ECM system and actioned in a timely manner by the appropriate person.

Every effort will be made to ensure that all Customer Service Requests or complaints about alleged unlawful activity are actioned within the 'service standard' time allowed for resolving the complaints as dictated under the terms and conditions of the Glen Innes Severn Council Complaints Policy.

Action will be instigated within the following time frames:

1. Urgent and life threatening matters will be actioned as soon as possible following receipt of the complaint. Examples include unsafe building works, dangerous awnings, collapsed building/wall, serious pollution, food safety issues and public health and safety matters, etc. As a guide these matters will be dealt with on the day of the receipt of a complaint, if possible.
2. General compliance matters will be dealt with on a priority basis having regard to the relative seriousness of the matter. These examples include works not in accordance with consent or construction without consent, illegal use, and noise and food complaints.
3. Nuisance matters will be actioned within seven working days. Examples include domestic noise matters, minor non-compliance such as overgrown land or other matters in which there are no likely immediate health or safety implications

**Note that response times may vary depending on staff and other resources. However the Council will acknowledge the complaint and keep the complainant informed in accordance with the service standards of the Council.**

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Only Council staff with appropriate delegations from the General Manager can undertake investigations or compliance and enforcement action in relation to this policy.

## **RESPONDING TO CONCERNS ABOUT UNLAWFUL ACTIVITY**

### **How reports alleging unlawful activity will be dealt with by Council**

Council will record and assess every report alleging unlawful activity and will respond to every such report unless the person raising the matter has indicated they do not wish to receive a response about Council's handling of the matter, or the report is anonymous.

Generally speaking, Council's objectives when dealing with reports alleging unlawful activity are to:

- Maintain the collective welfare of the community;
- Prevent or minimise harm to health, welfare, safety, property or the environment;
- Consider the broader public interest having regard to Council's priorities and any resource limitations; and
- Consider the report fairly and impartially.

Not all reports will need to be investigated. A preliminary assessment of all matters will be made to determine the priority for a response, and whether investigation or other action is required.

An investigation of alleged unlawful activity may take a significant amount of time to complete, particularly where the issues are complex. If Council decides to investigate, staff will give the person who reported the alleged unlawful activity regular feedback on the progress of the investigation, and any reasons for delay. This does not mean that the individual can expect to be given details about every aspect of the investigation or information that would compromise the integrity of the investigation.

Decisions about what action should be taken by Council are made at the Council's discretion. This means the objective is that reports alleging unlawful activity will be resolved to the satisfaction of Council, not necessarily the person raising the matter. Council will generally try to resolve matters as quickly and informally as possible so as to avoid the need to take formal action.

Council staff will endeavour to manage the expectations of people who report alleged unlawful activity, and in particular explain that in the absence of sufficient evidence of unlawful activity, Council may be unable to take further action. They will also explain that Council does not have unlimited resources and powers to deal with reports alleging unlawful activity. If Council is unable to fully investigate or take action on a matter because it is restricted by any legal or resource limitations this will be explained to the individual.

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While there are certain statutory requirements that must be met in relation to notices and orders Council staff will ensure that all explanatory communications are made in plain English and explain any technical language the law requires to be used.

#### **Confidentiality of people who report allegations of unlawful activity**

People who report allegations of unlawful activity should not expect that their identities will remain confidential from the subject of their report in all circumstances. Council may have to disclose information that identifies them in the following cases:

- The disclosure is necessary to investigate the matter;
- Their identity has already been disclosed to the subject of their report directly or in a publicly available document;
- The individual was consulted following receipt of a *Government Information (Public Access) Act 2009* application and did not object to the disclosure;
- The individual consents in writing to their identity being disclosed;
- The disclosure is required to comply with principles of procedural fairness; or
- The matter proceeds to court.

Council will take seriously any concerns an individual may have about their physical safety being endangered as a result of making a report. However, this may limit Council's ability to investigate the matter.

#### **What Council expects from people who report allegations of unlawful activity**

Council expects that people who report allegations of unlawful activity will cooperate and act in good faith in respect of any investigations conducted by Council. This includes:

- Providing a clear description of the problem (and the resolution sought, if relevant);
- Giving all available and relevant information to Council, including any new information about the alleged activity that may become known to the person following the making of their report;
- Not giving any information that is intentionally misleading or wrong;
- Cooperating with Council's inquiries and giving timely responses to questions and requests for information;
- Treating Council's staff with courtesy and respect; and
- Allowing the investigation to be completed without prematurely taking the matter to other agencies unless referred to by Council.

If these expectations of the individual are not met, Council may need to set limits or conditions on the continuation of the investigation or may need to restrict any further communications with the individual. Any unreasonable conduct will be dealt with in accordance with the principles of the NSW Ombudsman's *Managing Unreasonable Complainant Conduct Manual 2012* and any applicable Council policy.

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**What parties can expect from Council staff**

People who report alleged unlawful activity, as well as individuals or businesses that are subject to investigation and any enforcement action, can expect that Council staff will:

- treat them with courtesy and respect;
- advise them of the outcome of the allegation reported, including a full explanation of the reasons why that outcome was considered to be reasonable in the circumstances;
- clearly explain decisions in plain English;
- provide information about any relevant internal and external appeal processes that may be available; and
- carefully assess any new information provided by any party after a decision has been made and advise whether further action will be taken.

**Complaints about Council's enforcement actions**

Any complaints about Council's handling of reports alleging unlawful activity will be recorded separately and handled in accordance with Council's complaints policy.

Where a person or organisation subject to enforcement action merely disputes Council's decision to take enforcement against them, they will be directed to make representations in accordance with any relevant internal and external appeal processes. Council staff will act on any complaints about the conduct of compliance officers in accordance with Council's complaints and code of conduct policy.

**Anonymous reports**

Anonymous reports will be recorded and assessed in accordance with the above requirements. However, because it is not possible to seek clarification or additional information about a matter, it may be more difficult to evaluate the allegations and therefore these reports are less likely to warrant investigation.

**Unlawful activity outside business hours**

Unlawful activity can occur outside business hours. In particular, Council may receive reports about matters such as offensive noise and failure to comply with limitations on hours of operation during nights and weekends.

Due to resource and operational capability restraints on Council, investigations into alleged unlawful activity outside business hours will be assessed on the basis of risk of *harm to health, welfare, safety, property or the environment* or it is otherwise in the public interest to take such action.

**Neighbour disputes**

Council will at times receive reports from parties involved in neighbour disputes seeking Council's involvement. When a dispute between two neighbours is a civil matter, Council will often have no authority to resolve the issue in dispute. Some reports will

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raise several matters, some of which will require Council's involvement and some of which will be personal to the parties.

Council staff will thoroughly assess such reports to determine whether there is evidence of any possible unlawful activity requiring action by Council. Care will be taken to explain which aspects of a report Council can deal with and which cannot be dealt with and why. Where possible, individuals will be provided with information about how to resolve neighbour disputes including referral information resources such as Law Access NSW and Community Justice Centres.

It is possible that one party will provide further information about a matter which changes Council's decision about whether it will become involved. In such circumstances, Council staff will carefully consider the matter before taking action and document reasons for the new decision. Relevant parties will be advised about the reasons Council has changed its position on a matter. Council staff will not change a decision about whether or not Council should be involved purely as a response to the conduct of an individual such as persistent demands or threats.

#### INVESTIGATING ALLEGED UNLAWFUL ACTIVITY

Not all reports alleging unlawful activity will warrant investigation. A preliminary assessment of all matters will be made to determine whether investigation or other action is required. Council will prioritise matters on the basis of risk to public safety, human health and environment.

If there is insufficient information in the report to undertake a preliminary assessment, further information may need to be sought from the person who made the report or an inspection undertaken. Staff may also need to consult Council.

#### Circumstances where no action will be taken:

Council will take no further action if, following a preliminary assessment, it is identified that:

- Council does not have jurisdiction to investigate or is not the appropriate authority to take action on the issues raised. Where there is another appropriate authority or course of action, Council may bring the matter to the attention of the authority or provide information and contact details to the individual. For example NSW WorkCover for workplace safety matters, the NSW Environment Protection Authority for possible environmental offences and Community Justice Centres NSW for personal disputes;
- The report relates substantially to a matter previously determined by Council and no new or compelling information is presented which would cause Council to change its earlier decision. In this case, staff will acknowledge the report and advise that no further action will be taken as no new information had been provided (other than where the person has previously been advised they would receive no further

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response);

- The allegations relate to a lawful activity (e.g. where there is an existing approval or the activity is permissible without Council approval or consent being required);
- The report is not supported with evidence or appears to have no substance; or
- The relevant manager, director or the general manager determines that investigation or other action would have an unreasonable impact on resources and/or is unlikely to achieve an outcome sufficient to justify the expenditure of resources.

Relevant factors guiding decisions as to whether to take action:

When deciding whether to investigate, Council will consider a range of factors including whether:

- the activity is having a significant detrimental effect on the environment or it constitutes a risk to public safety;
- the report is premature as it relates to some unfinished aspect of work that is still in progress;
- the activity or work is permissible with or without permission;
- all conditions of consent are being complied with;
- much time has elapsed since the events the subject of the report took place;
- another body is a more appropriate agency to investigate and deal with the matter;
- it appears there is a pattern of conduct or evidence of a possible wide spread problem;
- the person or organisation reported has been the subject of previous reports;
- the report raises matters of special significance in terms of the Council's existing priorities;
- there are significant resource implications in relation to an investigation and any subsequent enforcement action; and/or
- it is in the public interest to investigate the report.

The above are factors for Council to consider and weigh in making a determination. Council staff are not limited in their use of discretion by these considerations and may decide to investigate based on these and other factors.

The objective of the processes Council staff use when investigating incidents of alleged unlawful activity is to:

- determine the cause of the incident;
- determine if there has been a contravention of law, policy or standards;
- gather evidence to the required standard to support any required enforcement action; and
- determine any necessary action to mitigate the possibility of reoccurrence of similar incidents.

Any decision not to investigate an allegation of unlawful activity will be recorded and the reasons for that decision clearly stated.

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## TAKING ENFORCEMENT ACTION

When deciding whether to take enforcement action in relation to a confirmed case of unlawful activity, Council will consider the full circumstances and facts of the matter and the public interest. The following common considerations will assist Council staff in determining the most appropriate response in the public interest:

### Considerations about the alleged offence and impact:

- the nature, extent and severity of the unlawful activity, including whether the activity is continuing;
- the harm or potential harm to the environment or public health, safety or amenity caused by the unlawful activity;
- the seriousness of the breach, including whether the breach is merely technical, inconsequential or minor in nature; and
- the time period that has lapsed since the date of the unlawful activity.

### Considerations about the alleged offender:

- any prior warnings, instructions, advice that was issued to the person or organisation reported or previous enforcement action taken against them;
- whether the offence was committed with intent;
- whether the person or organisation reported has been proactive in the resolution of the matter and assisted with any Council requirements and instructions;
- any mitigating or aggravating circumstances demonstrated by the alleged offender; and/or
- any particular circumstances of hardship affecting the person or organisation reported.

### Considerations about the impact of any enforcement action:

- the need to deter any future unlawful activity;
- whether an educative approach would be more appropriate than a coercive approach in resolving the matter;
- the prospect of success if the proposed enforcement action was challenged in court;
- the costs and benefits of taking formal enforcement action as opposed to taking informal or no action;
- what action would be proportionate and reasonable in response to the unlawful activity; or
- whether Council is prevented from taking action based on earlier advice given, i.e. whether an estoppel situation has been created.

### Considerations about the potential for remedy:

- whether the breach can be easily remedied;
- whether it is likely consent would have been given for the activity if it had been sought; or
- whether there is a draft planning instrument on exhibition that would make the

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unauthorised use legal.

A further explanation of the above considerations is provided in Appendix 1.

#### **Legal or technical issues**

Where legal and/or technical issues are in question, Council staff will consider whether legal advice or professional advice from duly qualified staff or other experts should be obtained and considered. Council may also require a person subject to possible enforcement action to obtain professional advice in relation to issues of concern to Council for assessment as to whether further action is required.

#### **Requirements of Council staff considering enforcement action**

Prior to taking enforcement action, Council staff will take into account the above considerations as well as the evidence gathered during their investigation. Council staff must act impartially, be mindful of their obligations under Council's code of conduct and not act as a decision-maker in relation to any matter in which they have a personal interest. Enforcement action will not be taken purely as a response to the conduct of an individual such as persistent demands or threats.

Council staff are required to maintain records about critical thinking and decision-making processes in relation to reports alleging unlawful activity and any enforcement action, as well as records of interactions with relevant parties. Council staff will at all times adhere to Council's internal approval processes prior to the commencement of any enforcement action.

Council staff will take steps to ensure that any enforcement action is taken against the correct person or organisation. Where there are multiple possible parties to an alleged unlawful activity, it will generally not be appropriate to take enforcement action against every person who may be liable for the alleged unlawful activity. In such circumstances, Council staff will be guided by legal advice in determining the appropriate persons to pursue.

#### **OPTIONS FOR DEALING WITH CONFIRMED CASES OF UNLAWFUL ACTIVITY**

Council will try to use the quickest and most informal option to deal with unlawful activity wherever possible unless there is little likelihood of compliance with such options. Council staff will use discretion to determine the most appropriate response to confirmed cases of unlawful activity and may take more than one approach.

Any enforcement action taken by Council will depend on the full circumstances and facts of each case, with any decision being made on the merits. At all times, Council's key concerns are:

- to prevent or minimise harm to health, welfare, safety, property or the environment;
- to influence behaviour change for the common good and on behalf of the community.

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The following enforcement options to be considered by Council are ordered to reflect an escalation in response that is proportionate to the level of risk, the seriousness of the confirmed breach or the need for a deterrent. Appendix 2 outlines examples of key options and possible courses of action that Council may take in specific circumstances:

LEVEL OF RISK	ENFORCEMENT OPTIONS
Very Low	<ul style="list-style-type: none"> <li>Take no action on the basis of a lack of evidence or some other appropriate reason;</li> <li>Provision of information/advice on how to be compliant.</li> </ul>
Low	<ul style="list-style-type: none"> <li>Negotiating with the person to obtain voluntary undertakings or an agreement to address the issues of concern;</li> <li>Issuing a warning or a formal caution.</li> </ul>
Medium	<ul style="list-style-type: none"> <li>Issuing a letter requiring work to be done or activity to cease in lieu of more formal action;</li> <li>Issuing a notice of intention to serve an order or notice under relevant legislation, and then serving an order or notice if appropriate.</li> </ul>
High	<ul style="list-style-type: none"> <li>Issuing a penalty notice;</li> <li>Carrying out the works specified in an order at the cost of the person served with the order.</li> </ul>
Very High	<ul style="list-style-type: none"> <li>Seeking an injunction through the courts to prevent future or continuing unlawful activity;</li> <li>Commence legal proceedings for an offence against the relevant Act or Regulation.</li> </ul>

#### Following up enforcement action

All enforcement action will be reviewed and monitored to ensure compliance with any undertakings given by the subject of enforcement action or advice, directions or orders issued by Council. Reports alleging continuing unlawful activity will be assessed and further action taken if necessary. If the unlawful activity has ceased or the work has been rectified, the matter will be resubmitted for follow up action to ensure compliance outcomes are met. Should initial enforcement action be found to have been ineffective, Council staff will consider other enforcement options.

#### TAKING LEGAL ACTION

The Council and its delegated staff will be guided by legal advice in deciding whether to commence criminal or civil proceedings and will consider the following:

- whether there is sufficient evidence to establish a case to the required standard of proof;
- whether there is a reasonable prospect of success before a court; and
- whether the public interest warrants legal action being pursued.

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**Whether there is sufficient evidence to establish a case to the required standard of proof**

Council considers the decision to take legal action a serious matter, and as such will only initiate and continue proceedings once it has been established that there is admissible, substantial and reliable evidence to the required standard of proof.

The basic requirement of any **criminal** prosecution is that the available evidence establishes a prima facie case. The prosecutor is required to prove the elements of the offence beyond reasonable doubt.

In **civil** enforcement proceedings, Council will require sufficient evidence to satisfy the court that an actual or threatened breach has occurred on the balance of probabilities.

**Whether there is a reasonable prospect of success before a court**

Given the expense of legal action Council will not take legal action unless there is a reasonable prospect of success before a court. In making this assessment, Council staff will consider the availability, competence and credibility of witnesses, the admissibility of the evidence, all possible defences, and any other factors which could affect the likelihood of a successful outcome.

**Whether the public interest requires legal action be pursued**

The principal consideration in deciding whether to commence legal proceedings is whether to do so is in the public interest. In making this determination, the same factors to be considered when taking enforcement action apply.

The following considerations relate more specifically to the decision to commence legal proceedings and will assist Council and its delegated staff in making this determination:

- the availability of any alternatives to legal action;
- whether an urgent resolution is required (court proceedings may take some time);
- the possible length and expense of court proceedings;
- any possible counter-productive outcomes of prosecution;
- what the effective sentencing options are available to the court in the event of conviction; or
- whether the proceedings or the consequences of any resulting conviction would be unduly harsh or oppressive.

**Time within which to commence proceedings**

Council staff must be aware of legislative time limits in which enforcement proceedings must be commenced. Sometimes legal action will be statute barred despite good evidence that unlawful activity has occurred.

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### SHARED ENFORCEMENT RESPONSIBILITIES

Some reports will raise matters involving shared regulatory responsibilities between Council and other authorities including the Environment Protection Authority, the NSW Police Force, the Office of Liquor, Gaming and Racing, NSW Fair Trading, NSW Food Authority and Crown Lands.

Council recognises that collaboration and cooperation between authorities to address issues of shared regulatory responsibility is the best approach. To this end, where there are shared legislative responsibilities, Council staff will liaise with relevant authorities to establish:

- which authority will take the leading role on any joint investigation;
- which activities each authority will carry out;
- responsibilities for updating an individual where relevant; and
- protocols for exchanging confidential information between the relevant authorities.

Council will reasonably endeavour to respond to requests for information or assistance on joint regulatory matters in a timely manner.

### ROLE OF COUNCIL WHERE THERE IS A PRIVATE CERTIFIER

Council retains its regulatory role and enforcement powers where a private certifier has been appointed the Principal Certifying Authority (PCA). However, if a private certifier is appointed the PCA, it is not Council's responsibility to ensure building and construction compliance.

Private certifiers have limited enforcement powers as the PCA. They have the power to issue a notice of intention to issue an order to the owner or builder to comply with the conditions of consent or rectify any breaches. A copy of any notice of intention issued by a private certifier must be provided to Council for assessment as to whether Council will enforce the notice by issuing an order.

Council and private certifiers will work together to resolve any issues when they arise to achieve compliance with the development consent or complying development certificate. Council staff will take steps to ensure individuals are clear about which agency performs which role.

### ROLE OF COUNCILLORS IN ENFORCEMENT

Decision making relating to the investigation of reports alleging unlawful activity and taking enforcement action is the responsibility of appropriately authorised Council staff or the Council itself.

Individual Councillors do not have the right to direct Council staff in their day-to-day activities. Councillors can help individuals who raise concerns with them by satisfying

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themselves that their Council's policies are being carried out correctly, however they cannot ignore or alter a policy in order to satisfy the demands of special groups.

The General Manager may present certain decisions to be ratified by the elected Council if this is necessary or desirable, and the Councillors may also have the right to call for a report about particular issues to a Council meeting.

#### **DELEGATIONS**

Delegations conferred on staff to initiate various levels of enforcement action are set out in the relevant Council Officers delegations. All officers having appropriate delegations are authorised to undertake appropriate enforcement action.

**It should be noted that for all offences requiring the instigation of legal proceedings at the level of or above that of a district court jurisdiction, the matter shall be reported to Council, for action.**

**All Land and Environment Court legal proceedings are required to be presented to Council for action.**

#### **APPLICABILITY**

The policy applies to the investigation and enforcement of complaints about unlawful activity or failure to comply with the terms or conditions of approvals and orders under the applicable New South Wales legislation within the Glen Innes Severn Local Government Area.

#### **VARIATION AND REVIEW**

The Enforcement Policy shall be review every three (3) years to ensure that it meets the requirements of Legislation and the needs of Council, or earlier if deemed necessary. Council reserves the right to vary or revoke the Policy at its discretion.

#### **IMPLEMENTATION / COMMUNICATION**

The Enforcement Policy will be distributed to all relevant staff by the Director of Development, Planning, Regulatory and Sustainability Services.

.....  
General Manager

.....  
Date

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**APPENDIX 1****Taking enforcement action**

When deciding whether to take enforcement action in relation to a confirmed case of unlawful activity, Council will consider all the circumstances of the matter. The section below is intended to assist staff by providing a further explanation of matters to be taken into consideration when deciding whether to take enforcement action.

<b>CONSIDERATIONS ABOUT THE ALLEGED OFFENCE AND IMPACT</b>	
<ul style="list-style-type: none"> <li>the nature, extent and severity of the unlawful activity including whether the activity continued;</li> <li>the harm or potential harm to the environment or public health, safety or amenity caused by the unlawful activity;</li> <li>the seriousness of the breach, including whether the breach is merely technical, inconsequential or minor in nature;</li> <li>the costs and benefits of taking formal enforcement action as opposed to taking informal or no action; and</li> <li>the time period that has lapsed since the date of the unlawful activity.</li> </ul>	<p>Consideration should be given to the nature, extent and severity of any actual or potential impact of the unlawful activity. If there is actual or potential detriment to the natural or built environment, to the health or safety of residents or the amenity of an area, this would normally warrant a decision to take action to remedy or restrain the breach. It is also important to consider whether the unlawful activity is ongoing or has ceased.</p> <p>Consideration should be given to whether the likely costs and benefits of any enforcement action is justifiable where breaches result in no material impacts upon any other party or the health, safety and amenity of the environment and community. A breach of a technical, inconsequential or minor nature, in the absence of any other aggravating factor, will generally not warrant a decision to take action to remedy or restrain the breach.</p> <p>Legislation may provide time limits in which to commence proceedings and take enforcement action, and sometimes prosecution will be statute barred despite good evidence that unlawful activity has taken place.</p> <p>In addition, consideration should be given to the time which the offence or breach occurred and the 'reasonableness' of taking enforcement action if a significant time has lapsed since the time of the offence or breach.</p>

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**CONSIDERATIONS ABOUT THE ALLEGED OFFENDER**

- any prior warnings, instructions, advice that was issued to the person or organisation reported or previous enforcement action taken against them;
- whether the offence was committed with intent;
- whether the person or organisation reported has been proactive in the resolution of the matter and assisted with any Council requirements and instructions;
- any mitigating or aggravating circumstances demonstrated by the subject of the report; and
- any particular circumstances of hardship affecting the person or organisation reported.

Consideration should be given to the previous history of the offender. If prior warnings, instructions or advice has been issued to the person or organisation reported which was not followed, a more formal and coercive enforcement approach would appear more appropriate.

Consideration should be given to whether the offence was committed deliberately, recklessly or with gross negligence. It may be appropriate that cases of this nature are more likely to result in prosecution. Where an offence was committed as a result of an accident or genuine mistake, providing education and guidance or a formal warning may be more suitable in achieving desired outcomes.

Where the offender has been proactive in the resolution of the matter and has assisted Council in the resolution of the matter, it may be that the public interest would not be best served by prosecuting the offender, especially if the offending conduct or work has been rectified. If the offender has demonstrated a lack of contrition and is uncooperative with the investigation or remediation, a prosecution or monetary penalty would appear more appropriate.

Consideration should be given to any genuine mitigating circumstances of the offender such as age, physical or mental health, disability and any financial hardship of the offender resulting in an inability to pay.

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<b>CONSIDERATIONS ABOUT THE IMPACT OF THE ENFORCEMENT ACTION</b>	
<ul style="list-style-type: none"> <li>the need to deter any future unlawful activity;</li> <li>whether an educative approach be more appropriate than a coercive approach in resolving the matter;</li> <li>the prospect of success if the proposed enforcement action was challenged in court;</li> <li>the costs and benefits of taking formal enforcement action as opposed to taking informal or no action;</li> <li>what action would be proportionate and reasonable in response to the unlawful activity; and</li> <li>whether Council has created an estoppel situation.</li> </ul>	<p>Consideration should be given to the deterrent effect, both on the offender and others. Prosecutions, because of their great stigma if a conviction is secured, may be appropriate even for minor unlawful activity where they might contribute to a greater level of overall deterrence.</p> <p>When deciding whether to take an educative approach or enforcement approach, consideration should be given to the following matters:</p> <ul style="list-style-type: none"> <li>the reasonable likelihood that the person may have known or should have known the relevant requirements or rules;</li> <li>the level of contrition shown by the responsible person;</li> <li>whether the parties have previously been advised of the regulatory requirements or provisions;</li> <li>whether or not any previous warnings or instructions have been provided; and</li> <li>the apparent level of intent shown by the responsible person.</li> </ul> <p>It may not be appropriate to take enforcement action if the chances of success, in the event of an appeal or hearing, are unlikely. In such situations, you would need to identify the causes of that likelihood and address them in the particular case or as a general issue.</p> <p>Consideration should be given to what is reasonable in the particular circumstances that apply. This includes a reasonable proportionality between the ends to be achieved and the means used to achieve them.</p> <p>Consideration is to be given to what is reasonable in the circumstances and ensure the action is not disproportionate to the level of harm or damage arising from the breach. Legal proceedings are expensive. When doing</p>

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	<p>a cost-benefit analysis, costs and benefits should be assessed broadly and indirect costs and benefits should also be considered.</p> <p>Estoppel is a legal rule which prevents a person from later denying something which may have previously been relied on, and acted upon by another person.</p> <p>Consideration should be given to whether the actions of Council have created a reasonable expectation that no enforcement action would be taken.</p>
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#### CONSIDERATIONS ABOUT THE POTENTIAL FOR REMEDY

<ul style="list-style-type: none"> <li>• whether the breach can be easily remedied;</li> <li>• whether it is likely consent would have been given for the activity if it had been sought;</li> <li>• whether there is a draft planning instrument on exhibition that would make the unauthorised use legal.</li> </ul>	<p>If there is evidence of a significant issue of unlawful activity and that matter can be easily remedied by some action on the part of the person the subject of the report, there is a less compelling case for enforcement action, depending on the other circumstances of the case such as the conduct of the offender.</p> <p>If retrospective approval is possible, it may be reasonable to allow an opportunity to obtain this prior to taking other enforcement action. In some cases, compliance by informal means may be the most efficient way to resolve the matter and other enforcement action may not be necessary.</p> <p>This needs to be balanced with other considerations such as the public interest in enforcing the law.</p>
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## APPENDIX 2

### Examples of key options and possible courses of action\*

Offence Scenario	Act/Reg.	Details of the case	Warning/ education	Penalty Infringe ment Notice	Notice and/or Order	Legal Action	LEC Class 4
Nuisance Dog Order	Companion Animals Act	Failure to comply with a Nuisance Dog Order (i.e. Possible danger to other people, unrestrained or barking dog)		X			
Traffic/ Parking	Aust. Road Rules or LGA	Parking of vehicle in No Stopping area		X			
Traffic/ Parking	Aust. Road Rules or LGA	Parking of vehicle on footpath or nature strip		X			
Pollution of stormwater drain	POEO Act	Soil, sand and other building waste entered stormwater system	X	X	X		
Potential for pollution	POEO Act	Location of stockpile of sand may cause pollution incident (i.e. in rain)	X				
Minor building works - Owner	EP&A Act	Construction of pergola awning by owner - Where there is no material impact on other parties and locality - No BCA issues	X				
Site management	Local Govt. Act or EP&A Act	Articles located on footpath without approval - Possible safety hazard		X	X		
Building work outside of hours	EP&A Act	Carrying out building works outside of hours permitted in DA - Licensed Builder		X	X		
Minor building works - Licensed Builder	EP&A Act	Construction of alterations or additions to rear of existing dwelling - BCA issues to be resolved		X	X		
Major building works	EP&A Act	Substantial alterations to the			X	X	X

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		existing building - Planning & BCA compliance issues					
Variation to DA - Major	EP&A Act	Major variation to DA (i.e. substantial changes to approved development or use)			X	X	X
Variation to DA - Minor	EP&A Act	Minor variation to DA (i.e. relocation of door/window) - Section 96 obtained	X				
Unauthorised Use - Major	EP&A Act	Unauthorised use of premises as backpacker accommodation, additional dwelling(s) or brothel			X	X	X
Fire safety - Minor	EP&A Act	Failure to submit an annual fire safety statement after due date		X	X		
Fire safety - Major	EP&A Act	Fire safety upgrading			X	X	X
Tree Preservation Order Minor	EP&A Act	Tree covered by TPO lopped without approval - minor impact on tree/amenity of locality	X				
Tree Preservation Order Major	EP&A Act	Tree covered by TPO removed without approval - significant impact on amenity of site/locality				X	
Food Premises	NSW Food Act & Regulations	Unclean food premises	X	X	X	X	
Vegetable Overgrowth and/or Noxious Weeds	Local Govt. Act or Noxious Weeds Act	Vegetation causes, or is likely to cause, unsafe or unhealthy conditions	X	X	X	X	
Accumulation of Rubbish	Local Govt. Act	Accumulation results in, or is likely to result in, unsafe or unhealthy conditions	X	X	X	X	

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\* Notes:

- In some cases, the particular breach may be remedied or resolved prior to proceeding to the service of Notices, Orders or legal proceedings (i.e. Negotiation or by promptly obtaining relevant approvals);
- Prior to determining an appropriate course of action, consideration is required to be given to the circumstances of the case and the courses of action contained in the above table may not be suitable or sufficient in all cases.

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**Glen Innes Severn Council: Local Traffic Committee Meeting – 3 May 2022**

**1. PRESENT**

Rob Banham (GISC), Jim Ritchie (Adam Marshall MP's nominee), Melanie Jones (TfNSW), Wendy Wallace (TfNSW), Tim Alt (GISC), Mike Stone (GISC), Keith Appleby (GISC), Kane Duke (GISC) and Jai Brummell (minutes).

The meeting was opened at 1:05pm by Rob Banham (Chair).

**2. APOLOGIES**

Tony Garland (NSW Police).

**3. BUSINESS ARISING**

- 3.1. Item 6.3 from the 4 May 2021 meeting – TfNSW to review request for a speed zone review for the New England Highway south of Deepwater, sent on 4 May 2021, and conduct a speed zone review. TfNSW to further investigate alternate options including funding options and report back to the LTC.

Melanie spoke with Stefan recently and this speed zone review has not been done. Wendy & Melanie will be visiting Glen Innes on Wednesday 8 June 2022 to do some groundwork to support the speed zone review.

TfNSW suggested that the 50km/h extension may not be implemented but the addition of an 80km/h zone may be possible.

Rob asked TfNSW to consider the addition of a cantilever footbridge to the existing concrete bridge over the Deepwater River on the New England Highway. TfNSW said they could get a bridge engineer to assess this option.

Mike provided background on the issues at the Ten Mile Road turnoff north of Deepwater on the New England Highway and suggested TfNSW consider this location when undertaking the speed zone review.

**Action/s**

Jai to provide Mike Stone's contact details to Wendy Wallace and Melanie Jones at TfNSW.

TfNSW and Mike Stone to visit Deepwater to undertake groundwork to support the speed zone review for the northern and southern entries to the Deepwater village on the New England Highway.

Mike Stone to provide traffic counts for Wellington Vale Road to TfNSW to support the Deepwater speed zone review.

**Glen Innes Severn Council: Local Traffic Committee Meeting – 3 May 2022**

- 3.2. Item 5.2 from the 3 August 2021 meeting – TfNSW to review Deepwater school zone treatment with Report 5.2 included as an annexure to the August minutes.

Mike advised that TfNSW at times get Councils to assess the condition of devices and signs in school zones. Council's review in 2021 identified some issues at this site. Council suggested that some signage on the north end of the school zone be relocated to make the school zone safer.

Action/s

TfNSW to review the traffic devices and applications at the Deepwater Public School during their 8 June 2022 visit to Deepwater.

- 3.3. Item 5.3 from the 2 November 2021 meeting - Mike Stone to arrange, once the new Mann River bridge on Old Grafton Road opens, for traffic data to be collected including average speed and traffic volumes and assess options for advisory signage.

Mike noted that the bridge is not officially opened as the approach work is still underway and has not been sealed. Traffic counters will be placed when the project is completed, expected by 30 June 2022.

Action/s

Item 5.3 from the 2 November 2021 meeting - Mike Stone to arrange, once the new Mann River bridge on Old Grafton Road opens, for traffic data to be collected including average speed and traffic volumes and assess options for advisory signage.

- 3.4. Item 6.1 from the 2 November 2021 meeting - Mike Stone to arrange for traffic counters to be installed on Lang Street between Derby Street and the Glen Innes Regional Saleyards, and pass results to Police.

Completed by Design Section and forwarded to Tony on 9 December 2021. A few instances of excessive speeding were identified.

- 3.5. Item 6.1 from the 2 November 2021 meeting - NSW Police to monitor for speeding on Lang Street between Derby Street and the Glen Innes Regional Saleyards.

Tony advised via email on 22 April 2022 that Highway Patrol continue to monitor Lang Street for speed enforcement.

**4. CORRESPONDENCE**

- 4.1. Letter from Anna Watt, Director of Corporate and Community Services – Council Delegates to the Glen Innes Severn Local Traffic Committee for 2022/23.

Correspondence noted by the Committee.

- 4.2. Letter from Mrs Sheree Tolley of Glen Innes Radio Cabs requesting updated arrangements for disabled parking on Edward Street at Glen Innes High School.

To be addressed in General Business - Item 5.1.

THIS IS PAGE 2 OF THE MINUTES OF THE GLEN INNES SEVERN LOCAL TRAFFIC COMMITTEE MEETING HELD ON TUESDAY 3 MAY 2022.

**Glen Innes Severn Council: Local Traffic Committee Meeting – 3 May 2022**

**4.3. Letter from Mr Ken Michell dated 22 April 2022 - Hunter Street and Bourke Street Intersection Safety Concerns.**

To be addressed in General Business – Item 5.3.

**5. GENERAL BUSINESS**

**5.1. Proposed Permanent Bus Zone Glen Innes High School, Edward Street, Glen Innes (Mike Stone)**

Jai circulated copies of *Report 5.1 – Proposed Permanent Bus Zone - Edward Street, Glen Innes* outlining a plan for the implementation of changes to accommodate Taxi Company with Disability Service Bus to drop off and pick up disabled persons at the Glen Innes High School. This report is included as *Annexure A*.

Mike provided background details for this request/issue.

**RECOMMENDATION**

That the recommendation for the inclusion of a permanent bus zone at Glen Innes High School on Edward Street, Glen Innes as outlined in *Report 5.1*, prepared by Senior Design Officer, Mike Stone, be implemented. Three (3) of the four (4) voting members were in attendance and noted support for this recommendation. Unanimous support for this recommendation will be sought via email to the voting member not present, prior to making a recommendation to Council.

**5.2. Proposed Bus Zone Extension Emmaville Central School, Park Street, Emmaville (Mike Stone)**

Jai circulated copies of *Report 5.2 – Proposed Bus Zone Extension - Park Street, Emmaville* outlining a plan for the implementation of changes to accommodate a request from the Bus Operator and the School Principal for an extension of the existing timed Bus Zone at the Emmaville Central School. This report is included as *Annexure B*.

Mike provided background details for this request/issue.

**RECOMMENDATION**

That the recommendation for the Bus Zone Extension at Emmaville Central School, Park Street Emmaville as outlined in *Report 5.2*, prepared by Senior Design Officer, Mike Stone, be implemented. Three (3) of the four (4) voting members were in attendance and noted support for this recommendation. Unanimous support for this recommendation will be sought via email to the voting member not present, prior to making a recommendation to Council.

**5.3. Hunter Street and Bourke Street Intersection Safety Concerns (Ken Michell)**

Jai circulated copies of a letter dated 22 April 2022 from Mr Ken Michell of 293 Bourke Street Glen Innes. The letter summarised safety concerns at the intersection of Hunter Street and Bourke Street and LTC members were invited to provide comments on these concerns.



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**Glen Innes Severn Council: Local Traffic Committee Meeting – 3 May 2022**

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Mike advised that there is plenty of vision at this location and the Give Way signs already in place are to standard. Mike suggested that the near misses and incidents are related to bad driver behaviour rather than infrastructure and/or environmental factors.

Mike noted that a traffic counter will be placed at this location and if there is a speeding issue on Hunter Street, it will be passed to Police to monitor for speed enforcement.

Mike noted that there were two (2) fatalities in a single incident involving two (2) vehicles approximately 35 years ago at this intersection. After this incident, Council implemented concrete splitter islands, paired Give Way signs and barrier lines on the approach to the splitter islands. Mike noted that there have been no additional reported traffic incidents at this location.

Mike advised that TfNSW have a site that records and maps traffic-related incidents and fatalities and noted that minor incidents tend to not be reported, so, unfortunately, cannot be used to support changes to the intersection.

TfNSW asked for some information on the road environment type and Mike advised that Hunter Street is a residential area and a collector road. Wendy suggested that if a speeding issue is identified, the LTC could recommend the implementation of a double centre barrier line along Hunter Street as a speed control device.

Action/s

Jai Brummell to draft a response to Ken Michell noting that speed counts will be taken at the Hunter Street and Bourke Street intersection and passed to Police to monitor this location for speed enforcement.

**5.4. Location of Disabled Parking in Grey Street, Glen Innes (Tim Alt)**

Tim passed on a suggestion from a member of the public that additional disabled parking spaces be considered in the town square, particularly for wheelchair users. The member of the public has suggested that the existing disabled centre parking spaces are not ideal as they are narrow, position users adjacent to traffic movements and speed bumps are adjacent to the spaces, making it difficult for wheelchair users to access the rear of the vehicle.

Mike noted that the existing centre parking Disability Parking spaces are to standard and cannot be installed in the Town Square as this would be in conflict with Shared Zone design guidelines. Also, the locations of all existing disabled parking spaces went through either a public consultation process or Glen Innes Access Committee consultation at the time of concept planning for the CBD upgrade. The number and location of Disability Parking spaces have also been reviewed by this Committee in recent years and were assessed by the Glen Innes Access Committee also.

The LTC noted this informal request and Jai will liaise with the member of the public to obtain further details on this request.

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**Glen Innes Severn Council: Local Traffic Committee Meeting – 3 May 2022**

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**5.5. New England Highway Median Strip Vegetation at Lang Street is too wide and is causing a sight issue (Tim Alt)**

Tim noted that this vegetation hinders sight for vehicles travelling south on the New England Highway and turning into Lang Street.

Action/s

Mike Stone to inspect/check sight distance requirements for traffic travelling south on the New England Highway and turning into Lang Street.

**6. INFORMAL MATTERS**

**6.1. Email dated 27 April 2022 from Lisa Williams from the Office of Adam Marshall MP regarding an incident at the intersection of the New England Highway and Surry Park Court, Stonehenge**

Correspondence noted by the Committee. The matter has been sent by Adam Marshall's Office to TfNSW for review.

Discussions ensued and the LTC members present agreed that the intersection has copious sight distance, and it is a very straight section of highway. Any upgrade would need to be considered and actioned by TfNSW.

**7. DATE OF NEXT MEETING**

1:00pm, Tuesday, 2 August 2022.

No further business. Meeting closed at 1:54pm.

**ANNEXURE A****LTC Report****ITEM - 5.1 PROPOSED PERMANENT BUS ZONE – EDWARD STREET, GLEN INNES****ISSUE / SUMMARY**

Taxi Company with Disability Service bus request for a Taxi Stand to drop-off and pick-up disabled persons at the Glen Innes High School.

**BACKGROUND**

The request initially was for a dedicated Taxi Stand to drop-off and pick-up disabled persons/students at the Glen Innes High School or an additional Disability Park space.

The Glen Innes High School has Disability Parking spaces immediately south of the Pedestrian Crossing in Edward Street, refer to Site Map.

There is an existing timed Bus Zone in front of the High School, refer to Site Map and Photograph 1.

**KEY CONSIDERATIONS**

A dedicated Taxi Zone is not practical as the Taxi Company advised that they only conduct a few drop-offs/pick-ups each day. This very small usage does not warrant a Taxi Zone.

Also, an additional Disability Parking space, again as suggested by the Taxi Company as an alternative, could be taken up by vehicles that have Mobility Parking Scheme Permits, an issue also raised by the Taxi Company.

The school Principal suggested using the existing driveway to the school, located in the south-bound approach kerb extension of the Pedestrian Crossing. However, stopping of vehicles in this area is not permitted, as it creates a dangerous situation for pedestrians as the sight distance to cross the road is compromised.

The existing Bus Zone is timed, for AM and PM School Zone times. Parking is permitted outside of the School Zone times, although rarely used.

The proposed permanent Bus Zone would use a short 10m section of the existing timed Bus Zone and as the Bus Zone area is rarely used the proposal would not impact on parking availability. Other vehicles are not permitted to park in a Bus Zone, so this option provides a better solution for the Disability Taxi Service bus.

A mobility access layback would need to be constructed at the north end of the proposed Bus Zone and some minor footpath work may need to be carried out, depending on footpath surface levels.

Implementation of the proposed Bus Zone (including new signs/posts and modification/installation, kerb lay-back and footpath works) would be approximately \$1600.

There are no Asset Management, Land Use, Policy or Regulation issues. Legal and Risk Management issues will be resolved by consideration by LTC.

**OFFICER RECOMMENDATION/s (optional)**

There are no major impediments preventing the implementation of the proposed Bus Zone. For consideration of LTC and subsequent Recommendation to Council.

Prepared by	M Stone - Senior Design Officer/Level 2 Road Safety Auditor
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## ANNEXURE A



Site Map



ANNEXURE A



Photograph 1.

	BUS ZONE (Examples Only)	<u>r5-20</u>	225 x 300 mm 225 x 450 mm 450 x 225 mm 450 x 300 mm
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Permanent BUS ZONE signs r5-20 (L) & (R)

**ANNEXURE B****LTC Report**

<b>ITEM</b>	<b>-</b>	<b>5.2</b>	<b>PROPOSED BUS ZONE EXTENSION – EMMAVILLE CENTRAL SCHOOL, PARK STREET, EMMAVILLE</b>
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**ISSUE / SUMMARY**

Bus Service and school Principal request for an extension of the existing timed Bus Zone at the Emmaville Central School, Park Street, Emmaville.

**BACKGROUND**

The request is for an extension to the timed Bus Zone as an additional bus service now services the school.

There is an existing timed Bus Zone in front of the school, immediately east of the Children's Crossing, refer to Site Map and Photograph 1.

**KEY CONSIDERATIONS**

There is insufficient space to store the additional bus service in the existing Bus Zone.

A bus often queues in Park Street while waiting for one of the parked buses to leave the existing Bus Zone.

Other vehicles then overtake the stationary bus, passing over a barrier line to do so. This overtaking manoeuvre is done on the immediate approach to the Children's Crossing.

This creates a very dangerous situation as persons/children crossing the road have restricted sight distance because of the double-parked bus.

The Bus Zone extension would utilise the existing timed parallel parking spaces immediately east of the existing Bus Zone area, refer Site map and Photograph 1.

The Bus extension would reduce parallel parking availability immediately in front of the school by approximately 4 spaces, however, off-street parking is available at the nearby oval approximately 40m to the east.

Implementation of the Bus Zone extension requires the replacement of two signs at approximately \$200.

There are no Asset Management, Land Use, Policy or Regulation issues. Legal and Risk Management issues will be resolved by consideration by LTC.

**OFFICER RECOMMENDATION/s (optional)**

There are no major impediments preventing the implementation of the requested Bus Zone extension. For consideration of LTC and subsequent Recommendation to Council.

Prepared by	M Stone - Senior Design Officer/Level 2 Road Safety Auditor
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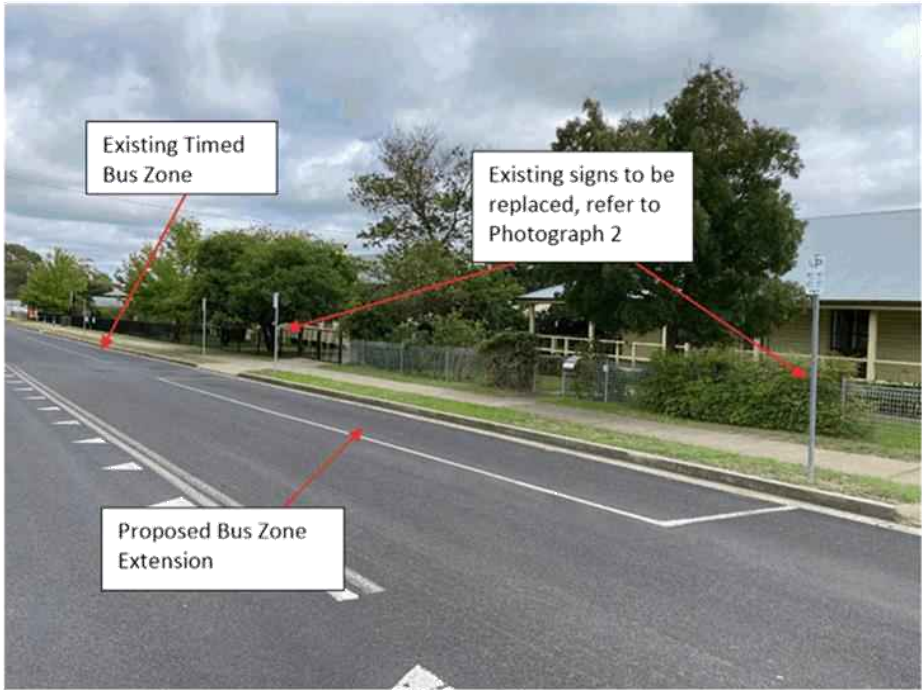


ANNEXURE B



Site Map

ANNEXURE B

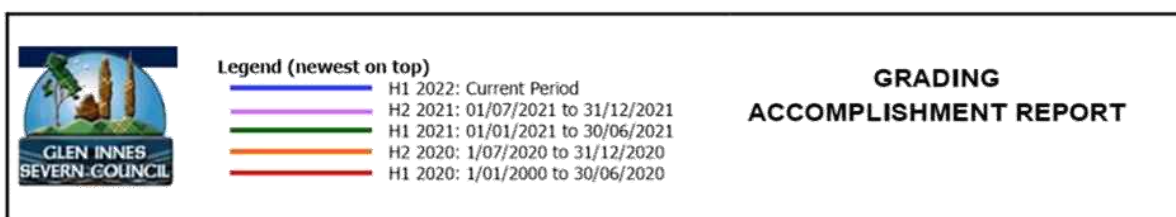
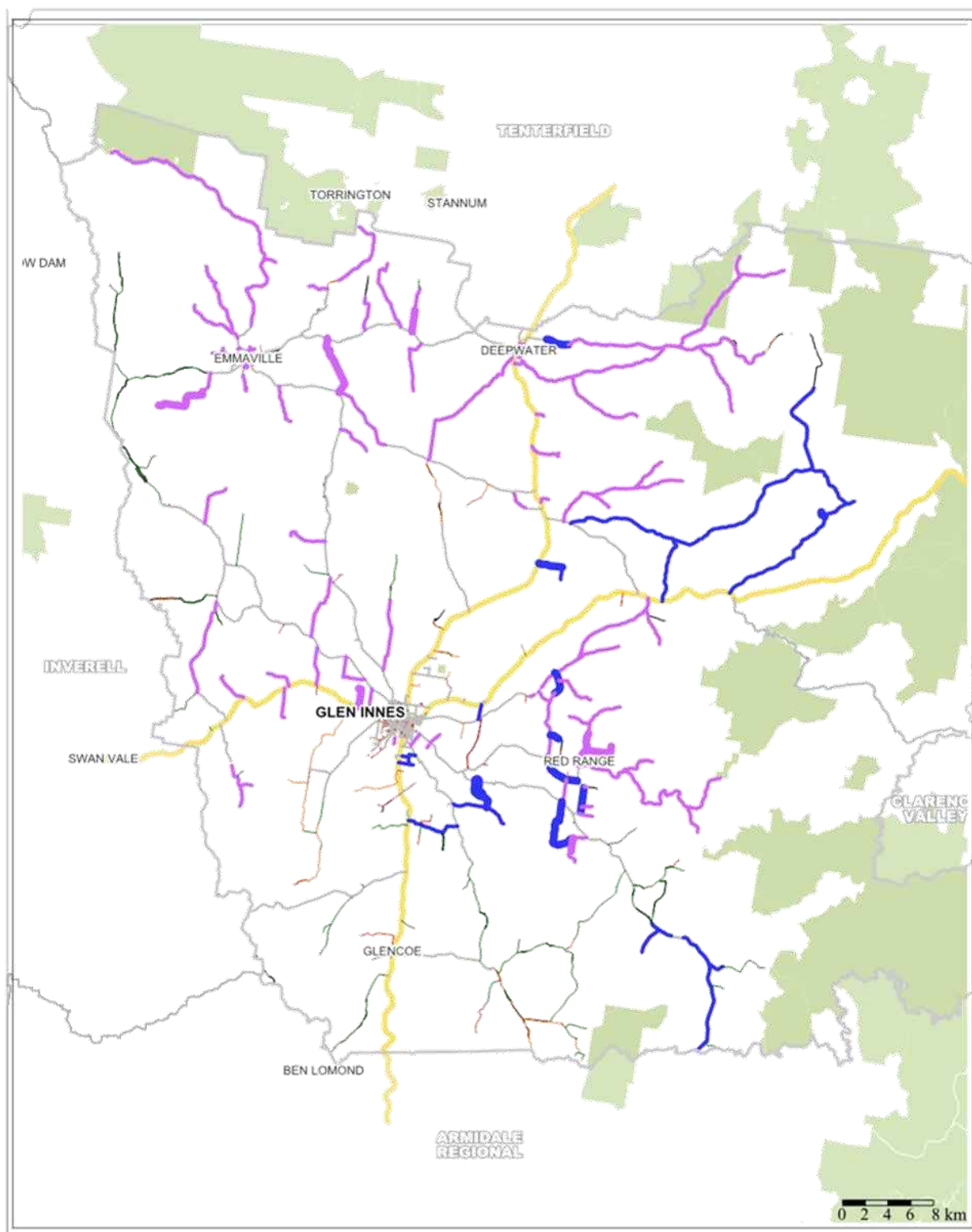


Photograph 1.



Photograph 2 - BUS ZONE signs r5-20 (L) & (R)

Annexure A Item 7.23



Program:	Drinking Water Monitoring Program	Report Type:	Results Summary Report
AHS:	All	Entered Date Range:	-
PHU:	All	Barcode:	All
Water Utility:	All	Analysis Type:	All
Supply System:	Glen Innes GI01	Characteristics:	All
Town:	All	Treatment Type:	All
Treatment Plant:	All	Collected Date Range:	01-04-2022 - 30-04-2022
Source:	All		
Sample Site:	All		

Sample Count: 5

Analysis Type	Characteristic	Guideline Value	Units	Mean	Median	Standard Deviation	Min	Max	Sample Count	Exception Count	95th Percentile	5th Percentile	% meeting guideline values
Chemistry													
	Aluminium	0.2000	mg/L	0.0200	0.0200	0.0000	0.02	0.02	1	0	0.02	0.02	100.00
	Antimony	0.0030	mg/L	0.0001	0.0001	0.0000	0.00005	0.00005	1	0	0.00005	0.00005	100.00
	Arsenic	0.0100	mg/L	0.0005	0.0005	0.0000	0.0005	0.0005	1	0	0.0005	0.0005	100.00
	Barium	2.0000	mg/L	0.0070	0.0070	0.0000	0.007	0.007	1	0	0.007	0.007	100.00
	Boron	4.0000	mg/L	0.0064	0.0064	0.0000	0.0064	0.0064	1	0	0.0064	0.0064	100.00
	Cadmium	0.0020	mg/L	0.0001	0.0001	0.0000	0.00005	0.00005	1	0	0.00005	0.00005	100.00
	Calcium	10000.0000	mg/L	24.1000	24.1000	0.0000	24.1	24.1	1	0	24.1	24.1	100.00
	Chloride	250.0000	mg/L	10.0000	10.0000	0.0000	10	10	1	0	10	10	100.00
	Chromium	0.0500	mg/L	0.0005	0.0005	0.0000	0.0005	0.0005	1	0	0.0005	0.0005	100.00

Analysis Type	Characteristic	Guideline Value	Units	Mean	Median	Standard Deviation	Min	Max	Sample Count	Exception Count	95th Percentile	5th Percentile	% meeting guideline values
Chemistry	Copper	2.0000	mg/L	0.0390	0.0390	0.0000	0.039	0.039	1	0	0.039	0.039	100.00
	Fluoride	1.5000	mg/L	0.0500	0.0500	0.0000	0.05	0.05	1	0	0.05	0.05	100.00
	Iodine	0.5000	mg/L	0.0100	0.0100	0.0000	0.01	0.01	1	0	0.01	0.01	100.00
	Iron	0.3000	mg/L	0.0400	0.0400	0.0000	0.04	0.04	1	0	0.04	0.04	100.00
	Lead	0.0100	mg/L	0.0019	0.0019	0.0000	0.0019	0.0019	1	0	0.0019	0.0019	100.00
	Magnesium	10000.0000	mg/L	16.0300	16.0300	0.0000	16.03	16.03	1	0	16.03	16.03	100.00
	Manganese	0.5000	mg/L	0.0063	0.0063	0.0000	0.0063	0.0063	1	0	0.0063	0.0063	100.00
	Mercury	0.0010	mg/L	0.0004	0.0004	0.0000	0.0004	0.0004	1	0	0.0004	0.0004	100.00
	Molybdenum	0.0500	mg/L	0.0005	0.0005	0.0000	0.0005	0.0005	1	0	0.0005	0.0005	100.00
	Nickel	0.0200	mg/L	0.0016	0.0016	0.0000	0.0016	0.0016	1	0	0.0016	0.0016	100.00
	Nitrate	50.0000	mg/L	0.5000	0.5000	0.0000	0.5	0.5	1	0	0.5	0.5	100.00
	Nitrite	3.0000	mg/L	0.0500	0.0500	0.0000	0.05	0.05	1	0	0.05	0.05	100.00
	pH	6.5 - 8.5		8.0000	8.0000	0.0000	8	8	1	0	8	8	100.00
	Selenium	0.0100	mg/L	0.0035	0.0035	0.0000	0.0035	0.0035	1	0	0.0035	0.0035	100.00
	Silver	0.1000	mg/L	0.0001	0.0001	0.0000	0.0001	0.0001	1	0	0.0001	0.0001	100.00
	Sodium	180.0000	mg/L	32.0000	32.0000	0.0000	32	32	1	0	32	32	100.00
	Sulfate	500.0000	mg/L	46.0000	46.0000	0.0000	46	46	1	0	46	46	100.00
	Total Dissolved Solids (TDS)	10000.0000	mg/L	197.0000	197.0000	0.0000	197	197	1	0	197	197	100.00
	Total Hardness as CaCO3	10000.0000	mg/L	126.2000	126.2000	0.0000	126.2	126.2	1	0	126.2	126.2	100.00
	True Colour	15.0000	Hazen Units (HU)	1.0000	1.0000	0.0000	1	1	1	0	1	1	100.00
	Turbidity	5.0000	NTU	0.1000	0.1000	0.0000	0.1	0.1	1	0	0.1	0.1	100.00
	Uranium	0.0170	mg/L	0.0001	0.0001	0.0000	0.00005	0.00005	1	0	0.00005	0.00005	100.00
	Zinc	3.0000	mg/L	0.1600	0.1600	0.0000	0.16	0.16	1	0	0.16	0.16	100.00

Analysis Type	Characteristic	Guideline Value	Units	Mean	Median	Standard Deviation	Min	Max	Sample Count	Exception Count	95th Percentile	5th Percentile	% meeting guideline values
Microbiology													
	E. coli	0.0000	mpn/100 mL	0.0000	0.0000	0.0000	0	0	4	0	0	0	100.00
	Free Chlorine	0.2 - 5	mg/L	0.3570	0.3570	0.0000	0.357	0.357	1	0	0.357	0.357	100.00
	pH	6.5 - 8.5		8.0850	8.1000	0.0839	7.97	8.17	4	0	8.17	7.97	100.00
	Temperature	30.0000	C	19.1000	19.6000	1.9305	16.4	20.8	4	0	20.8	16.4	100.00
	Total Chlorine	5.0000	mg/L	1.1375	1.1250	0.1312	1	1.3	4	0	1.3	1	100.00
	Total Coliforms	0.0000	mpn/100 mL	0.0000	0.0000	0.0000	0	0	4	0	0	0	100.00
	Turbidity	5.0000	NTU	2.4790	0.8230	3.3731	0.254	6.36	3	1	6.36	0.254	66.67



## Minutes of ARIC Meeting 4 March 2022

**PRESENT:**

Steve Coates (SC) (Independent Chair), Melissa Jacobs (MJ) (Independent Member) and William Middleton (BM) (Independent Member).

**IN ATTENDANCE:**

Councillor Troy Arandale (TA) (Deputy Mayor), Craig Bennet (CB) (General Manager), Anna Watt (AW) (Director of Corporate and Community Services), Dennis McIntyre (DM) (Manager of Governance, Risk and Corporate Planning), Ann Newsome (AN) (Chief Financial Officer), Carlos Chica (CC) (Internal Auditor) and Danielle Mephram (Personal Assistant (Director of Corporate and Community Services – Minutes).

**1. OPEN / WELCOME:**

Steve (Chair) opened the meeting at 9.31am.

**2. ACKNOWLEDGEMENT OF COUNTRY**

The chair read the following "Acknowledgement to Country":

"Glen Innes Severn Council acknowledges the Ngoorabul people and their Elders and pay their respect to any Aboriginal and Torres Strait Islander people there today."

**3. APOLOGIES:** It was noted that Councillor Rob Banham (Mayor) submitted his apology.**4. CONFIRMATION OF MINUTES: ORDINARY MEETING - 10 DECEMBER 2021**

The committee noted the minutes by consensus.

**OTHER BUSINESS****5. REPORTS TO ARIC****5.1 Action Tracking Report**

SC advised the format of the report is good, although generally many of the annexures are hard to read.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the information provided in this report.*

**The committee noted this report by consensus.**

**Action:**

Investigate if there is a way to make the annexures easier to view (less blurry)  
– **Danielle.**

.....  
Chairman

.....  
Date

Page 1

## Minutes of ARIC Meeting 4 March 2022

### 5.2 General Managers Update

CB spoke on his report highlighting the following:

- Organisational review which has been underway for the past six (6) months and is awaiting a report from an independent consultant;
- Councillor inductions have been completed (the last two (2) items being the Economic Development Strategy and Asset Management Planning and Infrastructure Backlog Management Plan had to be post-poned);
- Emerging risks include:
  - Managing multiple projects with grant funding and the need to consider lifecycle costings once projects are complete. Council may need to consider to cease applying for grants to ensure other projects can be completed;
  - Implementation of new software system with a focus on meeting deadlines and ensuring it is implemented correctly;
  - Community Strategic Plan review; and
  - Introduction and education of new Councillors with five (5) new Councillors and a new Mayor and Deputy Mayor. Group training has been conducted with individual training being investigated prior to June.

MJ thanked Craig for his update and can see multiple projects and risks to be managed on top of the usual workload and staff fatigue along with the uncertainty around COVID and the weather. MJ asked if there were any other risks to be raised by other staff in attendance.

AN flagged the Long Term Financial Plan as well as the Operational Plan and Budget whilst also focusing the new finance software.

AW reiterated from Craig's list of projects they are all in her team along with a number of big strategic plans and documents that need to be reviewed. It is a very stressful time across the organisation so it is important to remind staff of their importance to the overall team.

TA is focusing on learning the role and gaining some experience through the opportunities he is being provided.

DM stated that due to the requirements under the Act, to achieve set timelines and requirements, some tasks are rushed due to capacity and timelines. This is a risk and has a flow on effect to the long term benefit to the organisation.

CC raised cyber security with new Councillors as in NSW some have been victims of cyber scams.

SC shared risks spoken at a different Council including workforce, upcoming elections, cyber issues and natural disasters, climate change, design infrastructure and the supply chains for goods and services to complete projects, illegal connections to sewers, reputation risk (child care centres with COVID) and recruitment.

Chairman

Date

Page 2

### Minutes of ARIC Meeting 4 March 2022

BM touched on the grant program discussion earlier with the pressure to spend grant money which can divert the attention away from the general business of Council to achieve strategic objectives especially with limited resources in staff and suppliers.

**Recommendation** - That the Audit, Risk and Improvement Committee notes the information provided by the General Manager in this report.

**The committee noted this report by consensus.**

**Action:**

Nil.

#### 5.3 Commentary on the Final Management Letter for the year ended 30 June 2021

SC emphasised reading a short page report that also covers the annexure is great. He raised that at other ARIC meetings the Audit Office would attend to answer any questions members might have. Going forward any item from the Audit Office should have the Audit Office invited to join the discussion.

BM spoke about the RFS assets with it unknown what the Audit Office's plan is next year in relation to this, his other comment was in relation to Council challenging some of the definitions in the letter. [REDACTED]

Discussion commenced. CB shared information from discussions held at the Local Government Professionals board.

SC raised the Audit Office scrapping the bottom of the barrel to raise excessive annual leave with only three (3) staff. Craig advised there is now only one (1) over the eight (8) weeks. However, there are 30 staff with excessive long service leave with management plans being put in place to address this.

SC is concerned there has been no engagement plan for 2022 received considering it is March asking at the next ARIC meeting the Audit Office join the meeting to discuss how the audit will be done.

**Recommendation** - That the Audit, Risk and Improvement Committee notes the information provided in this report.

**The committee noted this report by consensus.**

**Action:**

Follow up the Audit Office on the Engagement Plan for the 2022 Audit and extend an invite to them to join the June ARIC meeting to speak on how the audit will be done - **AW**.

Chairman

Date

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**Minutes of ARIC Meeting**  
4 March 2022

**5.4 Internal Audit and Management Letter Action Plan**

SC mentioned the annexure is required however it is hard to read.

Discussion commenced around why this document was created and what will happen with the actions once they are completed and reported to the ARIC.

MJ complimented AW on a thorough report to track actions with good visibility. MJ was interested to see how successful the procurement and staff education has been to assist the outcomes of the audit. CC advised he has written a report to go to MANEX on purchase orders verse invoice dates which will bring some clarity on how the training has positively impacted this process. There has been an improvement in purchase orders being raised prior to invoices being received across all amounts.

CC advised a WHS Audit has been conducted with a report drafted to MANEX for review and will be presented to the next ARIC meeting, although he won't be there to present it. Most of the items came back with positive feedback with only a couple elements noted for improvement with actions already provided for MANEX to approve.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the Draft Internal Audit and Management Letters Action Plan, and the progress on the agreed actions as at Wednesday, 9 February 2022.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**5.5 Cyber Security**

AW advised Peter Sayers was unable to attend due to being in a KAON workshop on Cyber Security. The ICT strategic plan included as an annexure has now been adopted by Council.

MJ asked if there was any discussion at Council around cyber security. TA spoke from his perspective with limited experience it is a new area to try to get his head around and is trusting in the advice from the experts to guide Council.

MJ emphasised it is important to be able to turn the cyber security language in to more easily understandable language so the importance of this information can help to improve staff and Council awareness.

Discussion commenced around different ways Council ensure staff and Councillors are aware of cyber security with an action plan to be developed to track progress of the plan.

BM commented that once all the recommendation in the plan are implemented the risk will be reduced so it is important to keep on track and monitor the actions whilst being flexible to the constantly changing environment.

SC asked AW to take feedback to Peter that the ARIC are impressed with his work with a focus to not delay the implementation of the recommendations.

Chairman

Date

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**Minutes of ARIC Meeting**  
4 March 2022

**Recommendation** - *That the Audit, Risk and Improvement Committee notes the information provided in this report and the attached annexures.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**5.6 Divisional Assessment - Development Planning and Regulatory Services**

CB spoke on this report with the two (2) main projects being the Warwick Twigg Stadium and the Highlands Hub (a community and business hub). CB advised Council will be stepping back from managing these externally funded projects as it is taking staff attention away from completing internal projects.

Discussion commenced around the strain on staff managing such large amounts of grant funding to complete projects and the risk around Work, Health and Safety (WHS) with tender requirements and contractors. Management are happy with risk surrounding these projects. DM commented that in hindsight a more extensive risk assessment should have been completed.

**Recommendation** - *That information contained in this report be noted.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**5.7 Infrastructure Services Capital Works Update**

All members were happy with the previous discussions held. SC commented again on having succinct reports rather than an annexure with pages of information to sort through.

**Recommendation** - *That the information contained in this report be noted.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**5.8 Quarterly Budget Review - December 2021**

AN advised Council is tracking close to the original budget in relation to the bottom line with the overall net movement being minimal.

BM commented that it is good to see the budget on track with the KPI's looking good for year end.

Discussion commenced around staff resourcing problems in Governance, Risk and Corporate Planning and the pressure of not having any administration support although a new position has been advertised to assist with this function.

Chairman

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**Recommendation** - *That the Audit, Risk and Improvement Committee notes the information contained within this report.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**5.9 Governance Health Check Action Plan Progress**

DM spoke on this document being implemented by CB when he first came to Glen Innes and is a framework created by the Independent Commission Against Corruption and the Local Government Management Association. Unfortunately, due to other work demands this action plan has not been able to be focused on or progressed as anticipated.

MJ was comforted in the good structure and discipline being proactively embraced by DM.

SC touched on the new guidelines, once released, will have more items to focus on (such as risk management, fraud, legislative compliance, privacy and any breaches) so staff capacity will need to be risk managed.

Discussion commenced around other frameworks from the Audit Office (Lighthouse) and a Pyramid Model with checklists. DM advised some of these were used to help build this framework.

**Recommendation** - *That the Audit, Risk and Improvement Committee review the progress made and note the information provided in this report.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**5.10 Review of Principal Activities in the Operational Plan measured against the Delivery Program from 1 July 2021 to 31 December 2021**

This is a report required under the Integrated, Planning and Reporting Guidelines and is to be presented to Council and the Community six (6) monthly.

**Recommendation** - *That the Audit, Risk and Improvement Committee reviews the progress of the Principal Activities against the actions in the Operational Plan and Budget for the 2021/2022 Financial Year as at 31 December 2021.*

**The committee noted this report by consensus.**

**Action:**

Nil.

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## Minutes of ARIC Meeting 4 March 2022

### 5.11 Work Health and Safety (WHS) Report

AW spoke on this report that is based off a few internal reports presented to the internal WHS committee which includes Annexure A (data report with statistics to alert WHS committee off and trends), Annexure B (Safe Work Method Statements which have been a big focus to get updated), Annexure C (WHS Management Plan which is due for review with status of where items are up to) and Annexure D (once off Annual General Managers StateCover Report with pleasing results which demonstrates Council's strength in WHS).

Discussion commenced. SC asking about the training budget (lower spend due to COVID) and non-compliances (57 being much lower than the same period last year) again due to the lack of audits due to COVID. MJ highlighted the statistics are great but reiterated it would be good to have the WHS Coordinator attend meetings to get a good idea on WHS culture and safety on the ground and to also discuss any incidents etc. BM asked for more detail about the trips and sprains and how much analysis is done as well as bullying and harassment to gain an understanding of how Council is dealing with this and if there is a trend. AW provided background for the lost time due to injuries, the sprains and strains are across all directorates which has been identified to complete manual handling training to address this issue.

SC highlighted again the value and quality of succinct reporting.

**Recommendation** - *That the Audit, Risk and Improvement Committee notes the information contained within this report.*

**The committee noted this report by consensus.**

**Action:**

Ensure the WHS Coordinator is invited to attend future meetings to answer any questions the ARIC might have – **Danielle**.

### 5.12 ARIC Reporting Calendar

Discussion commenced about trying to extend the volume of what needs to be reviewed over an 18 month period instead of 12 months. Topics covered off in the past four (4) meetings and upcoming six (6) meetings should be included on the schedule.

A review of the headings might help to determine if something better covers all items e.g. risk management (framework and how it is embedded by Management and flag if anything is becoming a high level priority). DM advised a minor audit was completed prior to the meeting with some items pushed out to be annual. If something significant needs to be provided to the ARIC it can be done so in the General Manager to raise in his update. SC commented that some items might even be able to be pushed out over 18 months such as compliance.

It was requested that if any documents needing to be shared with the ARIC if they are on Council's website then perhaps providing a link will work better to view such documents.

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**Recommendation** - That the Audit Risk and Improvement Committee review the draft Audit, Risk and Improvement Committee reporting calendar for their meeting to be held on Friday, 3 June 2022 as detailed in Annexure A to this report and advise of any further reports required.

The committee noted this report by consensus.

**Action:**

Nil.

**5.13 Glen Innes Severn Council Staff Engagement Survey - Action Plan Progress Report as at 31 December 2021**

AW advised this is a quarterly update provided to Council and in turn the ARIC but is happy if they would like to reduce it back to six-monthly or annually.

DM advised he plans to have these types of actions to sit under the Operational Plan of the next year and therefore this type of report will not be required.

Discussion commenced around future survey's and the community wanting to see progress. SC asked that a comparison report is prepared after the next survey and provided back to the ARIC but going forward reports such as these will not be required if actions are written into the Operational Plan.

**Recommendation** - That the Audit, Risk and Improvement Committee notes the information contained within this report.

The committee noted this report by consensus.

**Action:**

Nil.

**5.14 Quarterly Update on the Customer Satisfaction and Priorities Action Plan as at 31 December 2021**

This item is similar to the internal action plan just discussed.

Again, once the new survey is completed the results will be provided back to the ARIC advising how actions will be managed.

**Recommendation** - That the Audit, Risk and Improvement Committee notes the information contained within this report.

The committee noted this report by consensus.

**Action:**

Nil.

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SC asked the Deputy Mayor for feedback on his attendance at his first ARIC meeting.

SC also thanked CC for his time in the role of Internal Auditor.

**MEETING CLOSED:** 11.28am

**NEXT MEETING:** Friday, 3 June 2022

**TIME:** 9.30am

**VENUE:** William Gardner Conference Room - Glen Innes Severn  
Learning Centre

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**Minutes of ARIC Meeting**  
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**PRESENT:** Steve Coates (SC) (Independent Chair), Melissa Jacobs (MJ) (Independent Member) and William Middleton (BM) (Independent Member).

**IN ATTENDANCE:** Anna Watt (AW) (Director of Corporate and Community Services), Sam Price (SP) (Acting Director of Infrastructure Services), Dennis McIntyre (DM) (Manager of Governance, Risk and Corporate Planning), Ann Newsome (AN) (Chief Financial Officer), Carlos Chica (CC) (Internal Auditor) and Danielle Mephram (Personal Assistant (Director of Corporate and Community Services – Minutes).

1. **OPEN / WELCOME:** Steve Coates (Chair) opened the meeting at 9.31am.
2. **ACKNOWLEDGEMENT OF COUNTRY**

The chair read the following "Acknowledgement to Country":

"I acknowledge the Ngoorabul people as the traditional custodians of the land there and pay my respect to the Elders past, present and emerging. I also extend that respect to Aboriginal and Torres Strait Islander people here today."

3. **APOLOGIES:**

No apologies were given as all Members were in attendance.

It was noted Craig Bennett (General Manager) and Keith Appleby (Director of Infrastructure Services) submitted their apologies.

4. **CONFIRMATION OF MINUTES: ORDINARY MEETING - 3 SEPTEMBER 2021**

The committee accepted the previous minutes by consensus with the proposed changes as follows:

- Move Danielle from present to in attendance;
- Under item 7 General Manager Update add 1993 at the end of Local Government Act and reword the first dot point to say RFS red fleet assets possibly being booked by councils in their balance sheets. This would have a negative impact on the bottom line of councils; and
- Under item 9.16 Report on purchase orders raised after the invoice date the amount of 86% was incorrect and should have been 78.5%.

5. **DECLARATIONS OF CONFLICT OF INTEREST:**  
There were no declarations of conflict of interest.

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Chairman

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## Minutes of ARIC Meeting 10 December 2021

### 6. CORRESPONDENCE

SC mentioned the Final Closing Report was received since the last meeting.

### 7 Emerging Risks

SC spoke on a presentation he attended for the Local Government Internal Auditors Association which dug deep on climate change and what audit committees can be asking / requesting of Local Governments. Also the Federal Government are looking towards critical infrastructure information and requesting a list of these such as water, electricity and airports.

BM agreed with the Climate Change risk, he also mentioned:

- NSW Audit Office performance audit report suggesting they will look at items such as RFS, cyber security, COVID-19 response, road and asset management. BM suggested Dennis should look on their website;
- Cost shifting from State to Local Governments linked to RFS fleet;
- Large amounts of grant funds being managed is resulting in difficulties to get through the workload and once the work is complete old assets are being written off which has an impact on financial statements; and
- Compliance registers especially in the health sector can be difficult to try and maintain as if they don't comply then organisations are marked down.

MJ spoke on climate change with the expectations around sustainability from communities (reuse of waste and water, treatment plant processing). The new COVID-19 environment has had an impact on supply chains, access to contractors etc. so how do councils mitigate these risks or create new practices to address the changes such as workforce shortages / engagement and attracting talent in a different way.

#### Action:

Nil.

### OTHER BUSINESS

### 8 REPORTS TO ARIC

#### 8.1 Action Tracking Report

Danielle commented this report provides an update to the ARIC on actions from meetings noting this time it included information from the June and September meetings, going forward it will only be the previous meeting.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the information provided in this report.*

**The committee noted this report by consensus.**

#### Action:

Nil.

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**8.2 General Managers Update**

SC advised Craig phoned him and spoke at length around the RFS issue and introduced him to the ARIC chair at Leeton. He has received feedback from a recent meeting held between the **Office of Local Government (OLG)** and the Audit Office.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the information provided by the General Manager.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**8.3 Rural Fire Service Assets**

AW advised Craig submitted this report to get the committee up to speed on the issue from Council's perspective.

Discussion commenced with BM noting within the report information on the Audit Office arguments was very lean although he could see the Council are adamant the assets are not Council's and that the BDO annexure is based on Leeton. BM asked if Council is leaning towards the same view as Leeton and will they take the same accounting actions as suggested by BDO?

AW spoke on Council being different to Leeton as Leeton had some RFS on their register unlike Glen Innes Severn Council with no RSF fleet on our register. The care and control is not the responsibility of Council, we don't know how many items they have or where they are and have no access to buildings. If Council are to recognise RFS red fleet the cost of annual depreciation on RFS fleet would be astronomical and the effects on the community to fund this will be a huge challenge. The Audit Office have been strong in stating they will qualify accounts if Council do not put RFS on the books.

SC thanked Council for the background documents to the report which helped provide greater clarification.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the information provided in this report.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**8.4 Annual Report for the 2020/2021 Financial Year**

SC noted the document looked good however was not able to search the document for things such as Audit, Risk or Governance. MJ had the same comment and even noted the Committees of Council didn't mention the ARIC.

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DM is to ensure going forward mention of the ARIC is included in the annual report. DM asked SC about the ARIC Annual Report and suggested this goes to the March ARIC meeting as it will be 12 months since its commencement.

SC mentioned a good report done by Newcastle, Audit and Risk Report for 2020/2021, and advised he will distribute to participants out of interest.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the Glen Innes Severn Council Annual Report for the 2020/2021 Financial Year.*

**The committee noted this report by consensus.**

**Action:**

Ensure that the ARIC is included in the annual report going forward – **DM**.

**8.5 Annual Financial Reports for the Financial Year ending 30 June 2021**

Anna welcomed Jacob Sauer, Auditor at Forsyths in Armidale, who joined the meeting at 10.00am

Jacob spoke on the Engagement Closing Report, distributed in addition to the agenda, stating the Auditors were happy with how the audit went, with their determination being an unqualified audit result. Jacob spoke on the highlights / critical themes (page 2 to 3) being:

- RFS equipment, land and buildings – in an Audit Office and OLG report to Parliament it was flagged that they believe councils have control over RFS especially the red fleet and subsequently they have added a high risk assessment for councils who don't recognise red fleet. Council potentially had about \$5.7M understatement;
- Revaluation process for property, plant and equipment – unsealed roads and identified mapping issues and formulas with assets;
- Cash restrictions – Council have set aside internal restrictions approved by Council and utilised these in the day to day operations of Council; and
- The low risk points were Council didn't eliminate internal gravel sales and excessive annual leave (over 300 hours which is an arbitrary number set by the Audit Office).

The responses to key issues and audit risk included:

- COVID-19 impact;
- Assessing fair value of property, plant and equipment;
- Quality and timeliness of financial reporting – mainly due to material errors in the original version;
- IT controls – issues reported in the interim report;
- Cyber security – this is an emerging risk as was an area of improvement in the interim report but not a high risk management point;
- Revaluation of plant, property and equipment;
- Rehabilitation provision;
- Restricted cash balances; and

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- Revenue accounting with it now the second year of the new accounting standards.

Discussion commenced - SC commented on the number of points and asked on the quality of the financials. Jacob advised the material issues raised were fair and shows Council are still getting their head around the new standards or are due to errors in the early close processes that should be double checked at year end. The revaluation item was a complex accounting issue.

SC asked AW if there is a system to track these issues. AW responded that a work paper has been created and will include all of this information. A lot of work has been done since the interim report on many of these items. SC asked for the workpaper to be provided to the ARIC once it has been to MANEX to ensure the actions are being tracked.

BM spoke on the RFS matter and asked what implications this might have for next year's statements, asking if it will be a bigger issue or a judgemental misstatement? Jacob commented that the Audit Office have given councils a one (1) year grace period, but additional audit procedures will arise with a factual misstatement which may qualify the audit result.

Jacob thanked Anna and her team for helping to complete the audit.

Jacob left the meeting at 10.26am.

SC queried the ratios as at 30 June 2021 with a number of them not in a good position, what is Council's plan to get them moving in the right direction.

AW mentioned two (2) main ways:

- Working with the new Councillors on the internal fees and charges to help them understanding the need for Council to increase its own source revenue; and
- Draw down of new loans and those missed the last two (2) years (possibly) to be used to address the infrastructure backlog.

**Recommendation** - That the Audit Risk and Improvement Committee notes the information contained within this report.

**The committee noted this report by consensus.**

### **Action:**

Provide the ARIC with the workpaper, once it has been to MANEX, with the Auditor points, to track the items that arose from the Engagement Closing Report - **AW**.

### **8.6 Quarterly Budget Review - September 2021**

AN advised the changes in the Quarterly Budget Review are relatively revenue neutral and predominately due to additional revenue for capital grants being received and minor changes correcting the allocation of funds from the original budget. The items of note is \$2M being moved from the capital budget to the operational budget for flood recovery and \$45K for books for the Library.

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**Recommendation** - *That the Audit Risk and Improvement Committee notes the information contained within this report.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**8.7 Cyber Security**

AW mentioned this report provides an update to the committee as Cyber Security was a big part of the interim audit and demonstrates the work Council has been undertaking to address this matter. An ICT Strategy and Plan are being worked on and are in a draft format.

Discussion commenced - SC queried the discussion part of the report as the recommendations and progress table commentary said things such as currently tightening, reasonably strong, within the next few months. What is actually in place and what is the risk at the moment. Further, that it would be useful in the table to have a risk rating such as high, medium or low with a further update provided at the next meeting.

MJ mentioned there are a lot of exposure points and material matters raised but she didn't get a feel for when and how some key risks will be addressed to provide certainty about what will be done going forward to provide assurance to the ARIC.

BM reinforced the Audit Office will be looking at auditing cyber security, therefore detailed action plans would be beneficial.

AW reiterated a document is being created with all the Auditor points, the Internal Audit recommendations and the CTRL recommendations to provide a management response on the progress.

SP addressed the query about critical infrastructure going forward and that neither water / waste systems are operated electronically. BM advised it might be worth looking into the Critical Infrastructure Act to see what is to be covered.

CC added that he has been working on a tracking document which should be complete prior to the next ARIC meeting.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the information in this report and the attached annexures.*

**The committee noted this report by consensus.**

**Action:**

Add an additional column to the table noted under discussion to include the level of risk (high, medium or low) and provide a further update on the progress to the next ARIC meeting (4 March 2021) – **AW**.

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**8.8 Quarterly Risk Report**

DM advised he will report on one (1) aspect each quarter and provide a risk review done quarterly through Pulse Enterprise Risk Management (ERM). DM stated the data does not necessarily show the quality of the review carried out, simply if the risk is being reviewed.

Discussion commenced with it determined that over 400 risks was too many and created a huge administrative burden although a review to reduce the number of risks is slowly occurring and would further assist to ensure the risks are meaningful and add value to the risk owners who review them.

Management acknowledged that risk management practices including regular review of risks requires improvement. The Committee requested improved visibility of risk management practices in order to provide assurance to Council of this function. The Committee recommended simplification of risk management processes, including a review of the risks to reduce the number of risks to a manageable level and ensure they are an accurate reflection of exposures and have meaningful mitigations.

**Recommendation** - That the Audit Risk and Improvement Committee notes the information in this report.

**The committee noted this report by consensus.**

**Action:**

Nil.

**8.9 Fraud and Corruption Incident Reports**

[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]. DM advised of the control (cashless) implemented where the incident occurred.

SC asked what Council's Risk Appetite expectations around cyber security are, staff theft and risk reporting mentioning it might be useful for the new Council to participate in a risk appetite workshop. DM advised Council has a Risk Appetite Statement with zero tolerance for fraud.

**Recommendation** - That the Audit Risk and Improvement Committee notes the information in this report.

**The committee noted this report by consensus.**

**Action:**

Nil.

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**8.10 Complaints Management**

Due to the good process in place at Council, for customer requests to prevent issues escalating, there has been nothing of significance to report.

SC commented that complaints management is something that is not done well in many places so it is good to see it going well.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the information contained in this report.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**8.11 Media and Communication Report**

AW advised this is the quarterly report on a different area of risk within Council.

SC thought it was great to see information about how this was highlighted as a result of the customer satisfaction survey creating a way to address the communities concerns.

MJ complimented the report as well as the annual report discussed previously which addressed some of the issues from the survey demonstrating that the expectations of the community are being heard and ensures the community have access to information.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the information contained in this report.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**8.12 Internal Audit Interim Report - Procurement**

CC spoke on the report which was finalised after the ARIC meeting in September, which flags a number of improvement opportunities and some noncompliance in Council processes.

Discussion commenced around the information in the table with 80% of transactions being of a low value (under \$5,000) and if these transactions could be moved to a more efficient system. This was investigated a few years ago and as a result Council implemented purchase cards and requisitions books. However, it may be good to do another review.

AW mentioned the agreed upon actions for all staff to complete basic procurement training has occurred as has the higher level procurement training. The impact from this training will hopefully be seen in the first six (6) months next year.

SC flagged order splitting as another red flag and needs to review.

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SP was curious about the 70% and how many sit under \$5,000 and how many of the orders over \$50,000 were done incorrectly (outside of exemptions). It was suggested to add a percentage column in the table of the report for the percentage of orders raised incorrectly against each amount.

SC spoke about a low value procurement review done by two (2) other councils as low value spend collectively can make up a large spend for the organisation.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the audit findings, recommendations and the agreed action plans contained in the report.*

**The committee noted this report by consensus.**

**Action:**

Going forward add a percentage column in the report against each of the amounts audited to determine if there is a trend – CC.

**8.13 Follow-up Report on Purchase Orders Raised after the Invoice Date**

A review was completed on orders raised between August and October with a small improvement noticed. CC aims to complete another audit and run further tests next year once the action plan and training has had time to set in.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the information within this report.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**8.14 Work Health and Safety (WHS) Report**

AW advised the annexures are the same which go to the **Work Health and Safety (WHS)** Committee with a summary included in the report as to where Council is up to.

SC spoke on the data report mentioning for any incidents he wants to see the nature of the incidents and is the trend going up or down.

MJ asked SP if the **Safe Work Method Statements (SWMS)** review is being completed in a useful way and allowing more streamlining. SP commented the conversation at WHS meetings has been productive with previous SWMS being very task specific not job related. Although the new SWMS are rather large and have taken longer to review they much more comprehensive and through the review process staff are able to implement the SWMS and provide feedback.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the information contained within this report.*

**The committee noted this report by consensus.**

**Action:**

Nil.

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**8.15 Glen Innes Severn Council Staff Engagement Survey - Action Plan Progress Report as at 30 September 2021**

AW advised the report and annexure demonstrates the progress that has been made. Following the Council elections the Community Strategic Plan and Delivery Program will be reviewed with some of these items to be included.

MJ commented that a lot has been undertaken and achieved and it is good to know staff have access to the document to see the progress.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the information contained within this report.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**8.16 Quarterly Update on the Customer Satisfaction and Priorities Action Plan as at 30 September 2021**

SC mentioned it is good to see action being completed following the survey.

**Recommendation** - *That the Audit Risk and Improvement Committee notes the information contained within this report.*

**The committee noted this report by consensus.**

**Action:**

Nil.

**8.17 ARIC Reporting Calendar**

DM explained this report is included to refine the agenda for March.

SC mentioned the OLG paper if finalised could be factored in as a number of other ARIC chairs are meeting with the OLG to discuss the RFS matter.

Once face to face meetings occur there could be a 10 minute presentation from different parts of Council to talk about what they do and raise any big problems in their area, with five (5) minutes at the end to ask questions.

MJ recalled the first meeting held that had an open format to speak about the different areas and thought perhaps it might be a good way to kick off the first meeting with key management personnel to attend.

**Recommendation** - *That the Audit Risk and Improvement Committee review the draft Audit, Risk and Improvement Committee reporting calendar for their meeting to be held on Friday, 4 March 2022 as detailed in Annexure A to this report and advise of any further reports required.*

**The committee noted this report by consensus.**

**Action:**

Nil.

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Before the meeting concluded there was brief discussion about the ARIC Annual report and the opportunity to invite the new councillors to the March Meeting (not all to attend at once). Further discussion occurred on the repercussions of capital expenditure following the floods and the need to reassess the delivery of the capital works program.

SC thanked everyone for their contribution during the meeting and closed the meeting by wishing everyone a safe Christmas and happy new year.

**MEETING CLOSED:** 11.43am

**NEXT MEETING:** Friday, 4 March 2022

**TIME:** 9.30am (Closed session at 9.15am for members)

**VENUE:** William Gardner Conference Room - Glen Innes Severn Learning Centre

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Item 9.1

Annexure B

**Australian Standing Stones Management Board****Community Committee of GISC****Monthly Meeting minutes**Wednesday 20<sup>th</sup> April 5.30pm

Board Room, Glen Innes Services Club

**Present:** Raelene Watson, Des Bowlay, George Robertson-Dryden, Colin Price, Rob Banham (Mayor), Doug Fowler, John Rhys Jones, Pamela O'Neill, Judi Toms (chair), Lara Gresham (GISC), Peter Grimes, Ronnie Bombell (GISC)

**Apologies:** Storm Black, John Mathew

**Moved:** Raelene seconded Lara Gresham carried

**Minutes of the previous meeting:**

Moved Raelene seconded Colin carried.

**Declaration of Conflicts of Interest:** to be noted for all meetings – J. Toms and J. Rhys Jones are casual employees at GISC

	Item-	Action by:
1	'Square' update in Treasurer's report General Business	JRJ
2	ACF run sheet – General Business	Judi
3	ACF report – General Business	Ronnie
4	St. Patrick's flag lowering went well	Judi
5	Mobile flag pole – no further update	Judi
6	All new flags now up Celtic Council flag at Croft pole to come down and be used on Tynwald Hill for the Dawn ceremony. Our flag currently on Hill of Tara to be put up on the Croft pole and the Irish flag to go on Hill of Tara.	George Judi
7	Playground equipment ideas – to General Business	Judi
8	Global Greening grant was unsuccessful	Judi
9	Mic stand – who has actioned this? – Judi will purchase	Judi

**Correspondence**

**In** – treasurer's report, NAB bank statement, GISC Code of Conduct training, invoice ACF Naomi Bain, Margaret Winnett rsvp Guardians lunch, Sue Thomas cheque,

**Out** – minutes and agenda, GISC acceptance Raelene and John RJ training,

**Moved:** Raelene seconded Col carried

**Treasurer's Report: (attached electronically)****Expenses:**

**Moved:** John Rhys Jones seconded George carried

**Payments to be ratified:**

\$122.20 (\$43.20 drill bits + \$79 phone) to reimburse J. Toms  
 (\$59 for square reader, express post and the square for entering a credit card) \$123.95  
 Moved Lara seconded Peter carried - John RJ abstained from voting

Moved Pamela seconded Des carried

Approval to purchase credit for the phone - \$20

Approval for purchase of gifts for Honoured Guests (2 Breton guests – History of the Standing Stones book and a GI Tartan tie and ACF beanies) - \$134 (to reimburse Judi)

Moved Rob Banham seconded Peter Grimes carried

Sue Thomas will reimburse the plaque for Roger (\$163.35)

Naomi Bain - \$150 singing Australian Anthem on Friday and Saturday

Alkira Bain Blair – Welcome to Country \$50

#### General Business:

	Item	Action by:
1	Committee members items Doug – asked Ronnie about the volunteers who have put their hands up Ronnie said about 11 Lara needs 4 for the street parade Lara – parade – form up at 9am near RSL – Des – finding people from Armidale and Tamworth are keen to visit the area Pamela – kitchen in the Croft has not been attended to – WHS issues Fridge, stove doesn't work, tap leaks and Pamela has been billed for water, Ronnie flagged the issue – and took photos and wrote a report – gone to Keith Appleby and Kane Duke, Rob will talk to them and see what can be done NOT AN ASSMB MATTER BUT NOTED ON BEHALF OF THE CROFT AS IT IS AN IMPORTANT ASSET TO THE STANDING STONES SITE. Peter – all good Ronnie – prioritise things in Croft – non slip mats maybe helpful as a short term fix – these problems were to be fixed a year ago Rob – nothing to report Colin – will run the St James' flag lowering John RJ – raffle prizes – dragons, Welsh t-shirt, sponsors and traders more receptive to payments, enquiries still coming in for traders Judi has made up raffle booklets for each member to sell for tartan blanket Drawn Sunday afternoon – after the Kirking of the Tartan Raelene – roster sent out for set up for ACF Judi – Mark Howell to protect the sundial during the festival, we don't want people or cars to walk over so it will be cordoned off	Doug  Lara  Des Pamela   Pete Ronnie  Rob Colin JohnRJ  Judi  Raelene Judi
2	ACF update Playground has been removed and the fence has been left which will help Tregurtha Way handrail not up Crusher dust put down on old playground area and dead trees removed from site with stump grinding completed.	Ronnie

3

13	Rob asked about how people become Guardians – Judi explained the three categories – Life, Honorary and Guardian by position eg an association etc	Judi
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**Recommendations to Council:**

**On behalf of the Croft – the ongoing issues in the kitchen and the need for the Croft to be kept open and operational during the ACF and in future NOTING THAT THIS IS A GISC RESPONSIBILITY NOT ASSMB.**

**Handrail on Tregurtha Way needs to be actioned**

**Handrail on Tynwald Hill also needs to be actioned ASAP – bunting and star pickets for the ACF safety**

**meeting closed**

Next meeting: General meeting @ 5.30pm Wednesday 18<sup>th</sup> May, Services Club Board Room

**Calendar dates – Anniversaries and Ceremonies**

<b>1 February</b>	<b>The Australian Standing Stones</b>	<b>Opening - 1992</b>
1 March	St. David's Day (Wales)	Flag lowering
5 March	St Piran's Day (Cornwall)	Flag lowering
<b>17 March</b>	<b>St Patrick's Day (Ireland)</b>	<b>Flag lowering</b>
<b>21 March</b>	<b>Autumn equinox</b>	<b>Solar noon shadow</b>
19 May	St Yves' Day (Brittany)	Flag lowering
<b>21 June</b>	<b>Winter solstice</b>	<b>Solar noon shadow</b>
<b>1 July</b>	<b>Tartan Day</b>	<b>Fundraiser dinner</b>
5 July	Tynwald Day (Isle of Man)	Flag lowering
25 July	St James' Day (Galicia)	Flag lowering
7 September	Alexander Stone	First stone raised - 1991
8 September	Virgin of Covadonga (Asturias)	Flag lowering
<b>21 September</b>	<b>Spring equinox</b>	<b>Solar noon shadow</b>
<b>30 November</b>	<b>St Andrew's Day (Scotland)</b>	<b>Flag lowering</b>
<b>21 December</b>	<b>Summer solstice</b>	<b>Solar noon shadow</b>





## MINUTES

### Ordinary Meeting

#### Minerama Committee

William Gardner Room, Glen Innes Public Library, 71 Grey St, Glen Innes

on Monday 11 April, 2022 at 5:30pm

**1. Meeting opened by Chairman Craig Daly at 5:35pm**

- **Present:** Craig Daly, Carol Sparks, Peter Batten, Chris Wallbridge, Eric Pearce, Kathleen Batten, Rhonda Bombell, Cathy Sexton.
- **Apologies:** Margot Davis

**2. Minutes of previous Meeting:**

- Minutes of ordinary meetings held 7 February and 7 March which had been distributed by email were presented and confirmed.

**Moved:** Carol Sparks

**Seconded:** Peter Batten

**Carried**

**3. Correspondence:**

- 20-03-22: Email to Kate at GI Library booking William Gardner Room for next three Minerama meetings
- 01-04-22: Letter from Kathleen Batten submitting her resignation as Secretary of the Minerama Committee to take effect 30-04-22.
- 04-04-22: Letter from Council Director of Corporate and Community Services re compulsory Code of Conduct Training for at least two committee members.
- 04-04-22: Email from Martin Soutar asking for one of the Minerama corflute signs.
- 07-04-22: Email from Council Community Committees re grants and funding opportunities.

- 06-04-22: Email from Council re outstanding invoices for Minerama traders, being Lubov Paramanoff, Elemental Formations, Alfie's Pizzas, and Smart Trailers.

**4. Business arising from correspondence:**

- Committee agreed to have a corflute sign available for Martin Soutar to collect during the Easter holidays.
- Grant applications discussed. A Regional Event Acceleration Fund grant of \$20,000 has already been approved.
- Council finance department to pursue overdue Trader invoices. Subsequent enquiries revealed that the outstanding amount on Alfie's Pizza's statement was in relation to Celtic Festival and **not Minerama**.

**5. Treasurer's Report:**

- Ronnie presented the latest budget spreadsheet – with one noted discrepancy in the matter of gate-takings. Our figures show \$4,143.50 and the Council report shows \$3,766.86
- Total Income \$29,647 (which is over budget), Total Expenditure \$25,461 (which is under budget). However, some income and some expenses not yet finalised.
- Chris requested clarification on Minerama reserve funds.

**TASK: Ronnie to request full details on the status of reserves held for Minerama.**

**TASK: Ronnie to enquire as to the perceived discrepancy in the gate takings.**

**TASK: Kath to write to Glen Innes Motor Sports Club to enquire as to their expected contribution.**

**6. Traders Report:**

- Traders feedback in general was good.
- Inside traders for 2022 numbered 31, against 20 for last year.
- Outside traders for 2022 numbered 40, against 32 for last year.
- Some concerns regarding security.
- Food traders all sold out!

**7. Field Trip Report:**

- In general, the field trips were well received. Only one had to be relocated due to recent weather making the site inaccessible.
- More field trips could be offered only if more personnel/volunteers were available to lead and manage them.

- Discussion regarding the feasibility of the Glen Innes Gem Club operating the Minerama field trips under contractor conditions.

**8. Sponsors Update:**

- Sponsorship exceeded expectations. More than \$6,000 achieved against a budget of \$4,300.

**9. General Business:**

- Distribution of the gate takings amongst the participating charities/not-for-profit organisations discussed.
  - Men's' Shed \$500
  - Glencoe RFS \$250
  - Glen Innes Gem Club \$250
  - Lionesses Balance remaining

**Moved:** Kathleen Batten

**Seconded:** Carol Sparks

**Carried**

- Dinner for volunteers and charities to be held Wednesday 8<sup>th</sup> June from 6pm at the Hereford Steakhouse at a cost of \$35 per head.

**TASK:** Kath to organise invitations to two representatives each from Lions, Lionesses, Red Cross, Glencoe RFS, Men's' Shed, Ladies Auxiliary.

**10. Next Meeting:** The next meeting will be the **AGM** at the William Gardner Room, Glen Innes Public Library on **Monday 9<sup>th</sup> May, 2022 at 5:30pm.**

**11. Meeting closed at 7:05pm**

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Chairman

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Secretary

.....  
Date