



City of  
Mount Gambier

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**I hereby give notice that an Audit and Risk Committee Meeting will be held on:**

**Date: Monday, 27 March 2023**

**Time: 5.30 p.m.**

**Location: Council Chamber  
Civic Centre  
10 Watson Terrace  
Mount Gambier**

# **AGENDA**

## **Audit and Risk Committee Meeting 27 March 2023**

**Sarah Philpott  
Chief Executive Officer  
23 March 2023**

## Order Of Business

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**1 ACKNOWLEDGEMENT OF COUNTRY**

**WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR FIRST NATIONS PEOPLES HAVE WITH THE LAND.**

**2 APOLOGY(IES)**

Nil

**3 CONFIRMATION OF MINUTES**

[Audit and Risk Committee Meeting - 9 February 2023](#)

**RECOMMENDATION**

That the minutes of the Audit and Risk Committee meeting held on 9 February 2023 be confirmed as an accurate record of the proceedings of the meeting.

**4 QUESTIONS WITHOUT NOTICE**



## **5 REPORTS**

### **5.1 BUDGET REVIEW 1 AND 2 2022/2023 – REPORT NO. AR23/18140**

<b>Committee:</b>	<b>Audit and Risk Committee</b>
<b>Meeting Date:</b>	<b>27 March 2023</b>
<b>Report No.:</b>	<b>AR23/18140</b>
<b>CM9 Reference:</b>	<b>AF11/863</b>
<b>Author:</b>	<b>Julie Scoggins, Manager Financial Services</b>
<b>Authoriser:</b>	<b>Ritu Datta, Acting General Manager Corporate and Regulatory Services</b>
<b>Summary:</b>	<b>The purpose of this report is to provide an overview to the Audit and Risk Committee of Budget Review 1 and Budget Review 2 as adopted by Council in this financial year.</b>
<b>Strategic Plan Reference:</b>	<b>Goal 1: Our People</b>
	<b>Goal 2: Our Location</b>
	<b>Goal 3: Our Diverse Economy</b>
	<b>Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage</b>
	<b>Goal 5: Our Commitment</b>

#### **REPORT RECOMMENDATION**

1. That Audit and Risk Committee Report No. AR23/18140 titled 'Budget Review 1 and 2 2022/2023' as presented on 27 March 2023 be noted.



## TYPE OF REPORT

Other

## BACKGROUND

1. **Legislation** - The *Local Government Financial Regulations 2011* Part 2 Section 9 requires the following:
  - (1) *A council, council subsidiary or regional subsidiary must prepare and consider the following reports:*
    - (a) *at least twice, between 30 September and 31 May (both dates inclusive) in the relevant financial year (where at least 1 report must be considered before the consideration of the report under subregulation (1)(b), and at least 1 report must be considered after consideration of the report under subregulation (1)(b))—a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances;*
    - (b) *between 30 November and 15 March (both dates inclusive) in the relevant financial year—a report showing a revised forecast of each item shown in its budgeted financial statements for the relevant financial year compared with estimates set out in the budget presented in a manner consistent with the Model Financial Statements.*
  - (2) *A council must also include in a report under subregulation (1)(b) revised forecasts for the relevant financial year of the council's operating surplus ratio, net financial liabilities ratio and asset renewal funding ratio compared with estimates set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Financial Indicators.*
2. **Approach** - Budget Review 2 is the second complete forecast for 2022/2023, following the adoption of the Annual Business Plan and Budget in June 2022, the approved budget including carry forwards in August 2022 and Budget Review 1 in December 2022. The full year forecast has been developed in consultation with staff across the organisation for known material changes to operating revenue, expenditure and capital revenue and expenditure.
3. **Audit and Risk Committee Terms of Reference** – As per section 12.6  
*The Committee shall review and provide advice on Council's strategic management plans (at the time of their preparation and scheduled review), which include the following:*
  - *Strategic Plan;*
  - *Key principles and assumptions of the Long Term Financial Plan;*
  - *Various Asset Management Plans; and*
  - *Annual Business Plan.*

## PROPOSAL

1. **Budget Review 1 and Budget Review 2** - This report includes an update of operating revenue and expenditure, and changes to the budgeted capital revenue and expenditure for the financial year with key numbers shown in the table below:



\$'k	Adopted Budget	Approved Budget	Budget Review 1	Budget Review 2	Variance to Adopted Budget
Budget Adopted/Presented at the Council Meeting	Jun-22	Aug-22	Dec-22	Feb-23	N/A
Operating Deficit	(2,669)	(2,767)	(3,389)	(4,148)	(1,479)
Capital Revenue for New/Upgrade	5,962	5,962	5,644	5,644	(318)
Capital Expenditure	21,500	23,894	28,995	28,468	6,968
Net (Borrowing)	(8,665)	(11,156)	(16,661)	(17,054)	(8,389)

**Operating Deficit of (\$4,148k) is (\$1,479k) higher than the adopted budget (unfavourable variance)** - The material variances for operating revenue and expenditure are detailed below:

**Operating Revenue - \$970k or 2.6% higher than the adopted budget (favourable variance):**

- **Statutory Charges \$123k higher than the adopted budget (favourable variance)** - Mainly due to increased development application fees \$50k and animal fees of \$55k.
- **User Charges \$105k higher than the adopted budget (favourable variance)** - Including the recognition of Tourist Park rental income \$75k.
- **Grants, Subsidies and Contributions \$618k higher than the adopted budget (favourable variance)** – Including the timing of recognition of grants for Local Roads and Community Infrastructure (LRCI) Phases 1,2 and 3 \$472k and transfer of the Library grant to operating \$74k and other new grants awarded.

**Operating Expenditure – (\$2,449k) or (6.2%) higher than the adopted budget (unfavourable variance):**

- **Materials, Contracts, Other (\$1,544k) higher than the adopted budget (unfavourable variance)** - Including the following significant variances:
  - **Waste Management (\$298k)** - Recognition of recycling fees.
  - **Electricity (\$350k)** - Increase resulting from new agreement.
  - **Audits and Valuations (\$117k)** – Includes outsourcing of Infrastructure condition audits(\$100k) and accessibility audit (\$15k).
  - **Transfer of capital to operating costs (\$260k)** - As per the grant revenue above, library books are now purchased as an operational cost (\$108k), and (\$50k) transfer for City Signage Strategy to develop a family suite of signs, LRCI phase 3 Landscaping and Sinkhole Rejuvenation (\$35k), Bicycle action plan (\$15k) and Valley Lake Water Quality Control Program (\$34k).
- **Depreciation (\$550k) or (6.0%) higher than the adopted budget** - Mainly due to additional depreciation for Caroline based on adjustments requested by the external auditors.
- **Finance Costs (\$401k)** - Finance costs are higher than the approved budget reflecting increased interest rates.

#### **Capital Expenditure & Revenue:**

- **Capital Expenditure of \$28,468k is (\$6,968k) higher than the adopted budget (unfavourable variance)** - The key drivers for the decrease in this year's capital works program (compared to the adopted budget are) are:



Asset Class	Adopted Budget \$'000s	Approved Budget \$'000s	Budget Review 1 \$'000s	Budget Review 2 \$'000s	Variance to Adopted Budget Favourable/ (Unfavourable) \$'000s
Buildings & Structures	2,924	3,564	3,275	3,010	(86)
Caroline Landfill	1,236	1,236	1,236	1,500	(264)
Information Technology	30	136	122	125	(95)
Infrastructure	4,259	5,124	5,045	4,767	(508)
Other	288	698	547	544	(256)
Plant & Equipment	2,007	1,960	1,159	910	1,097
<b>Total Excl Wulanda</b>	<b>10,744</b>	<b>12,719</b>	<b>11,384</b>	<b>10,857</b>	<b>(113)</b>
Wulanda	10,756	11,175	17,611	17,611	(6,855)
<b>Total Inc Wulanda</b>	<b>21,500</b>	<b>23,894</b>	<b>28,995</b>	<b>28,468</b>	<b>(6,968)</b>

**Capital Works Program Expenditure (Excluding Wulanda) is (\$0.1m) higher than the adopted budget (unfavourable variance) due to the following:**

- **Deferrals/Partial Deferrals From 2021/22 (\$2.0m)** - Projects that had either not started or were incomplete at the year-end.
- **Cancelled Projects \$0.9m** – Including Frew Park Amenities \$0.4m (cancelled to fund Valley Lakes Amenities) and Road reconstruction projects cancelled pending the results of Infrastructure condition audits \$0.4m including Daniel Street, Herbert Street, and Nelson Street.
- **Savings \$0.6m** - Including the Rail Trail solar lighting project where fixed price was lower than anticipated \$0.3m and LED lighting upgrade savings \$0.2m,
- **Leases/Transfer to Operating \$0.4m** – Including the transfer of library books \$108k and City Centre Signage \$50k and Valley Lake water quality device (lease/maintenance) \$137k, operating projects \$50k.
- **Additional Costs (\$1.3m)** – Including the Valley Lakes Amenities upgrade (\$0.3m) PLEC remediation project costs (\$70k) and Road Reseal program (\$180k), Pinehall O'Leary Road intersection upgrade (\$302k) and Caroline Cell 4A Construction (\$264k).
- **New Projects (\$0.2m)** – Including design costs for O'Halloran Terrace remediation following PLEC (\$70k) and additional LRCI Phase 3 Projects (\$90k).
- **Carry Forward to 2023/2024 \$1.6m** - Due to the plant availability issues including: garbage truck replacement \$0.4m, three mowers \$0.3m and tractor replacement \$0.1m and other projects including the partial deferral of the Old Gaol works \$0.2m and deferral of Bertha St Road Reconstruction \$0.2m, Commercial Street West (Gray St to Bay Road) \$0.3m, and the Library Storage Unit \$0.1m

**Wulanda Capital Expenditure is (\$6.9m) higher than the adopted budget (unfavourable variance) mainly due to cashflow timing including the following:**

- **Partial Deferral From Prior Year//Cashflow Timing 2021/2022 (\$6.2m)** – Mainly driven by expenditure that was recognised in the prior year, but invoices were paid in early 2022/2023.
- **Wulanda (\$0.6m)** - Costs that will be incurred in 2022/2023 aligned with the deed signed in September 2022 (noting that some expenditure will be incurred in future years).
- **Capital Revenue For New/Upgraded Assets of \$5,644k is (\$318k) lower than the adopted budget (unfavourable variance)** - Mainly due to the following:
  - **Rail Trail Solar Lighting LGIPP Grant (\$169k)** - A reduction in the LGIPP grant for the Rail Trail Solar Lighting project driven by lower project costs,



➤ **Library Books Grant (\$74k)** - Transfer of grant from capital to operating (\$74k)

**Financial Indicators:**

Compared to the adopted budget, the key financial indicators which measure the financial sustainability and performance of Council are as follows:

- **Operating Surplus Ratio** - (3.7%) higher than the adopted budget due to the variances detailed above (unfavourable variance).
- **Net Financial Liabilities Ratio** - Is lower than the adopted budget driven by lower than planned capital expenditure and associated borrowings position.
- **Asset Renewal Funding Ratio** - Is higher than the adopted budget where carry forwards from the prior year are more than those to the following year and cancellations are partly offset by increased expenditure.

Financial Indicator	Adopted Budget	Approved Budget	Budget Review 1	Budget Review 2
Operating Surplus Ratio	-7.2%	-7.5%	-8.9%	-10.9%
Net Financial Liabilities Ratio	135%		125%	126%
Asset Renewal Funding Ratio	120%		145%	140%

**LEGAL IMPLICATIONS**

The Local Government Financial Regulations 2011 Part 2 Section 9 requires Council to reconsider its budget at least three times between 30 September and the 31 May.

**STRATEGIC PLAN**

The Annual Business plan and subsequent Budget Reviews are aligned with Council's Strategic Plan.

**COUNCIL POLICY**

The Annual Business Plan assesses the financial requirements of the Council for the financial year and sets out a summary of its proposed operating expenditure, capital expenditure and sources of revenue and takes into account Council's long-term financial plan.

[B300 Budget Framework Policy](#)

**ECONOMIC IMPLICATIONS**

As per budget/strategic plan – no comment applicable to this report.

**ENVIRONMENTAL IMPLICATIONS**

As per budget/strategic plan – no comment applicable to this report.

**SOCIAL IMPLICATIONS**

As per budget/strategic plan – no comment applicable to this report.





## **CULTURAL IMPLICATIONS**

As per budget/strategic plan – no comment applicable to this report.

## **RESOURCE IMPLICATIONS**

The Annual Business Plan assesses the financial requirements of the Council for the financial year and sets out a summary of its proposed operating expenditure, capital expenditure and sources of revenue and takes into account Council's long-term financial plan.

## **VALUE FOR MONEY**

As per budget/strategic plan – no comment applicable to this report.

## **RISK IMPLICATIONS**

The *Local Government Act 1999* requires that Council assesses the financial requirements of the Council for the financial year and sets out a summary of its proposed operating expenditure, capital expenditure and sources of revenue and takes into account the Council's long-term financial plan and relevant issues relating to the management and development of infrastructure and major assets by the Council.

## **EQUALITIES AND DIVERSITY IMPLICATIONS**

N/A

## **ENGAGEMENT AND COMMUNICATION STRATEGY**

N/A

## **IMPLEMENTATION STRATEGY**

Once adopted, the Budget Review numbers have been distributed to budget holders.

## **CONCLUSION AND RECOMMENDATION**

**Budget Review 1 and 2 2022/23** - It is a legislative requirement that Council reconsiders its budget at regular intervals during the year. The budget assesses the financial requirements of Council for the financial year, it provides stability and certainty of financial outcomes and ensures continuation of delivery of essential community services and the efficient operation of infrastructure while maintaining a sound financial position

## **ATTACHMENTS**

1. Financial Statements [↓](#)



City of Mount Gambier - Uniform Presentation of Finances Draft Budget Review 2 2022/2023					
2022 Actual	\$'000s	Adopted Budget 2023	Approved Budget 2023	BR1 2023	BR2 2023
37,162	Income	36,963	36,963	38,126	37,933
35,161	Expenses	39,631	39,729	41,514	42,081
2,001	Operating surplus / (deficit)	(2,669)	(2,767)	(3,389)	(4,148)
<b>Net outlays on existing assets</b>					
5,623	Capital expenditure on renewal and replacement of existing assets	7,421	8,884	8,995	8,685
(8,479)	Depreciation, amortisation and impairment	(9,209)	(9,209)	(9,746)	(9,759)
(112)	Proceeds from sale of replaced assets	(333)	(333)	(333)	(159)
(2,968)	Net outlays on existing assets	(2,121)	(659)	(1,084)	(1,233)
<b>Net outlays on new and upgraded assets</b>					
35,134	Capital expenditure on new and upgraded assets (including investments property & real estate developments)	14,079	15,010	20,000	19,783
(20,443)	Amounts received specifically for new and upgraded assets Proceeds from sale of surplus assets (including investment property and real estate developments and non-current assets held for resale)	(5,962)	(5,962)	(5,644)	(5,644)
14,691	Net outlays on new and upgraded assets	8,117	9,048	14,356	14,139
(9,722)	Net lending / (borrowing) for financial year	(8,665)	(11,156)	(16,661)	(17,054)



City of Mount Gambier - Statement of Comprehensive Income Draft Budget Review 2 2022/2023

2022 Actuals	\$'000s	Budget 2023	Approved Budget 2023	BR1 2023	BR2 2023
<b>Income</b>					
23,822	Rates	24,832	24,832	24,843	24,843
633	Statutory Charges	575	575	698	698
5,515	User Charges	6,268	6,268	6,373	6,373
6,615	Grants, Subsidies and Contributions	4,728	4,728	5,570	5,346
14	Investment Income	0	0	47	47
65	Reimbursements	65	65	65	65
498	Other Income	495	495	530	560
	Net gain - equity accounted Council businesses				
37,162	<b>Total Income</b>	36,963	36,963	38,126	37,933
<b>Expenses</b>					
13,090	Employee Costs	14,682	14,682	14,682	14,637
13,234	Materials, Contracts & Other Expenses	14,675	14,773	15,611	16,219
8,479	Depreciation, Amortisation & Impairment	9,209	9,209	9,746	9,759
358	Finance Costs	1,064	1,064	1,475	1,465
	Net loss - Equity Accounted Council Businesses				
35,161	<b>Total Expenses</b>	39,631	39,729	41,514	42,081
2,001	<b>Operating Surplus / (Deficit)</b>	(2,669)	(2,767)	(3,389)	(4,148)
(787)	Asset Disposal & Fair Value Adjustments	0		0	0
17,940	Amounts Received Specifically for New or Upgraded Assets	6,215	6,215	6,045	6,045
1,760	Physical Resources Received Free of Charge	0		0	0
	Operating Result from Discontinued Operations				
20,914	<b>Net Surplus / (Deficit)</b>	3,547	3,449	2,656	1,897
<b>Other Comprehensive Income</b>					
<b>Amounts which will not be reclassified subsequently to operating result</b>					
0	Changes in Revaluation Surplus - I,PP&E	2,355	2,355	2,222	2,222
0	Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	0	0	(932)	(932)
0	<b>Total Other Comprehensive Income</b>	2,355	2,355	1,290	1,290
20,914	<b>Total Comprehensive Income</b>	5,902	5,804	3,946	3,187



City of Mount Gambier - Statement of Financial Position Draft Budget Review 2 2022/2023					
2022 Actuals	\$'000s	Budget 2023	BR1 2023	BR2 2023	
<b>ASSETS</b>					
<b>Current Assets</b>					
250	Cash & Cash Equivalents	500	500	488	
2,974	Trade & Other Receivables	1,447	1,609	1,608	
64	Inventories	47	57	59	
<b>3,288</b>	<b>Total Current Assets</b>	<b>1,994</b>	<b>2,166</b>	<b>2,155</b>	
<b>Non-Current Assets</b>					
301,171	Infrastructure, Property, Plant & Equipment	318,117	316,904	316,363	
<b>301,171</b>	<b>Total Non-Current Assets</b>	<b>318,117</b>	<b>316,904</b>	<b>316,363</b>	
<b>304,459</b>	<b>TOTAL ASSETS</b>	<b>320,111</b>	<b>319,071</b>	<b>318,518</b>	
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
9,331	Trade & Other Payables	4,127	4,314	4,418	
1,222	Borrowings	2,930	2,630	2,630	
2,784	Provisions	2,981	2,778	2,778	
<b>13,337</b>	<b>Total Current Liabilities</b>	<b>10,037</b>	<b>9,722</b>	<b>9,826</b>	
<b>Non-Current Liabilities</b>					
22,311	Borrowings	38,003	35,497	35,599	
3,507	Provisions	3,842	4,602	4,602	
<b>25,818</b>	<b>Total Non-Current Liabilities</b>	<b>41,845</b>	<b>40,099</b>	<b>40,201</b>	
<b>39,155</b>	<b>TOTAL LIABILITIES</b>	<b>51,883</b>	<b>49,821</b>	<b>50,028</b>	
<b>265,304</b>	<b>Net Assets</b>	<b>268,229</b>	<b>269,250</b>	<b>268,490</b>	
<b>EQUITY</b>					
83,080	Accumulated Surplus	89,504	88,421	87,661	
180,852	Asset Revaluation Reserves	177,840	179,457	179,457	
1,372	Other Reserves	884	1,372	1,372	
<b>265,304</b>	<b>Total Equity</b>	<b>268,229</b>	<b>269,250</b>	<b>268,490</b>	



**City of Mount Gambier - Statement of Cashflows Draft Budget Review 2 2022/2023**

2022 Actuals	\$'000s	Adopted Budget 2023	BR1 2023	BR2 2023
<b>Cash Flows from Operating Activities</b>				
<b>Receipts:</b>				
23,829	Rates Receipts	24,802	24,576	24,576
633	Statutory Charges	573	773	773
4,335	User Charges	6,231	7,024	7,024
6,615	Grants, Subsidies and Contributions (operating purpose)	5,153	6,222	6,006
14	Investment Receipts	0	47	47
65	Reimbursements	68	70	70
896	Other Revenue	407	792	834
<b>Payments:</b>				
(13,157)	Payments to Employees	(14,664)	(14,526)	(14,483)
(13,852)	Payments for Materials, Contracts & Other Expenses	(14,416)	(14,828)	(15,337)
(136)	Finance Payments	(1,064)	(1,475)	(1,465)
<b>9,242</b>	<b>Net Cash provided (or used in) Operating Activities</b>	<b>7,090</b>	<b>8,675</b>	<b>8,046</b>
<b>Cash Flows from Investing Activities</b>				
<b>Receipts:</b>				
20,443	Amounts Received Specifically for New/Upgraded Assets	5,962	5,644	5,644
112	Sale of Replaced Assets	333	333	333
<b>Payments:</b>				
(5,623)	Expenditure on Renewal/Replacement of Assets	(7,421)	(8,995)	(8,685)
(1,643)	Expenditure on New/Upgraded Assets	(14,079)	(20,000)	(19,783)
<b>(20,202)</b>	<b>Net Cash provided (or used in) Investing Activities</b>	<b>(15,205)</b>	<b>(23,018)</b>	<b>(22,491)</b>
<b>Cash Flows from Financing Activities</b>				
<b>Receipts:</b>				
9,581	Proceeds from Borrowings	25,000	15,693	15,795
<b>Payments:</b>				
0	Repayments of Borrowings	(16,885)	(1,100)	(1,100)
(202)	Repayment of Principal Portion of Lease Liabilities	0	0	0
(62)	Repayment of Bonds & Deposits	0	0	0
<b>9,317</b>	<b>Net Cash Flow provided (used in) Financing Activities</b>	<b>8,115</b>	<b>14,593</b>	<b>14,695</b>
<b>(1,643)</b>	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(0)</b>	<b>250</b>	<b>250</b>
<b>1,893</b>	<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	<b>500</b>	<b>250</b>	<b>250</b>
<b>250</b>	<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>500</b>	<b>500</b>	<b>500</b>



City of Mount Gambier - Statement of Equity Draft Budget Review 2 2022/2023				
2022 Actuals	\$'000s	Adopted Budget 2023	BR1 2023	BR2 2023
242,752	Opening Balance	262,327	265,304	265,304
1,638	Adjustment for prior year correction			
20,914	Net Surplus / (Deficit) for Year	3,547	2,656	1,897
	Other Comprehensive Income			
	- Gain (Loss) on Revaluation of I,PP&E	2,355	2,222	2,222
	- Available for Sale Financial Instruments: change in fair value			
	- Impairment (loss) reversal relating to I,PP&E			
	- Impairment (expense) / recoupments offset to asset revaluation reserve		(932)	(932)
	- Share of OCI - Equity Accounted Council Businesses			
	- Other Equity Adjustments - Equity Accounted Council Businesses			
	- Other Movements			
	Other Comprehensive Income	2,355	1,290	1,290
20,914	Total Comprehensive Income	5,902	3,946	3,186
	Transfers between Equity			
265,304	Equity - Balance at end of the reporting period	268,229	269,250	268,490



**City of Mount Gambier -Key Financial Ratios Draft Budget Review 2 22/23**

2022 Actuals	\$'000s	Adopted Budget 2023	BR1 2023	BR2 2023
5.4%	<b>Operating surplus ratio</b>	-7.2%	-8.9%	-10.9%
	<u>Operating surplus</u> Total operating revenue			
97%	<b>Net financial liabilities ratio</b>	135%	125%	126%
	<u>Net financial liabilities</u> Total operating revenue			
79%	<b>Asset renewal funding ratio</b>	120%	145%	140%
	<u>Expenditure on renewal/replacement of assets</u> Optimal level of such expenditure as per IAMP			



**5.2 WORK HEALTH SAFETY AND WELLBEING MANAGEMENT – REPORT NO. AR23/19138**

<b>Committee:</b>	<b>Audit and Risk Committee</b>
<b>Meeting Date:</b>	<b>27 March 2023</b>
<b>Report No.:</b>	<b>AR23/19138</b>
<b>CM9 Reference:</b>	<b>AF11/863</b>
<b>Author:</b>	<b>Leanne Little, Acting Manager Organisational Development</b>
<b>Authoriser:</b>	<b>Ritu Datta, Acting General Manager Corporate and Regulatory Services</b>
<b>Summary:</b>	<b>This report is a summary of Councils performance in the area of Workplace Health Safety and Wellbeing. The report also provides an overview of key initiatives underway in this area.</b>
<b>Strategic Plan Reference:</b>	<b>Goal 1: Our People</b> <b>Goal 2: Our Location</b> <b>Goal 3: Our Diverse Economy</b> <b>Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage</b> <b>Goal 5: Our Commitment</b>

**REPORT RECOMMENDATION**

1. That Audit and Risk Committee Report No. AR23/19138 titled 'Work Health Safety and Wellbeing Management ' as presented on 27 March 2023 be noted.





## **TYPE OF REPORT**

Other

## **BACKGROUND**

This report is a presentation for the ongoing reporting structure for workplace health, safety and wellbeing at City of Mount Gambier. Its purpose is to provide the Audit and Risk Committee with a summary of our safety performance with insights for continuous improvement. This format will evolve as our data and reporting capability improves, and once there are established KPIs and targets that can provide a strategic oversight of safety performance with lag and lead indicators.

## **PROPOSAL**

That City of Mount Gambier's Audit and Risk Committee receives a regular Work Health Safety and Wellbeing report presenting a quarterly update on performance, compliance and initiatives.

## **LEGAL IMPLICATIONS**

Section 125 of the Local Government Act 1999 ('LG Act') requires the City of Mount Gambier to ensure that appropriate policies practices and procedures of internal control are implemented and maintained in order to assist the organisation to carry out its activities in an efficient and orderly manner to achieve its objectives.

City of Mount Gambier is required to provide and undertake measures to eliminate risks to health and safety, so far as is reasonably practicable. If it is not reasonably practicable to eliminate risks to health and safety, then to minimise those risks so far as is reasonably practicable and to demonstrate a systematic approach to the planning and implementation of Work Health and Safety processes that are compliant with the legislation, regulations and self-insurance requirements covered under:

- Work Health and Safety Act 2012
- Work Health and Safety Regulations 2012
- Return to Work Act 2014
- Return to Work Regulations 2015
- Code for the Conduct of Self-Insured Employers under the Return to Work Scheme which includes the Performance Standards (Injury management standards for self-insured employers April 2019 and Work Health and Safety standards for self-insured employers August 2017)

## **STRATEGIC PLAN**

Nil

## **COUNCIL POLICY**

The Workplace Health and Safety Management System supports Council Policy - Risk Management.

## **ECONOMIC IMPLICATIONS**

nil

## **ENVIRONMENTAL IMPLICATIONS**

nil

## **SOCIAL IMPLICATIONS**

nil

## **CULTURAL IMPLICATIONS**

nil



## **RESOURCE IMPLICATIONS**

nil

## **VALUE FOR MONEY**

nil

## **RISK IMPLICATIONS**

This report will assist the City of Mount Gambier to manage its risk associated with workplace health and safety ensuring it meets its legislative requirements and that its workforce and community are kept safe and healthy in the delivery of services and operations.

## **EQUALITIES AND DIVERSITY IMPLICATIONS**

nil

## **ENGAGEMENT AND COMMUNICATION STRATEGY**

nil

## **IMPLEMENTATION STRATEGY**

City of Mount Gambier's Executive Leadership Team (ELT) and Work Health and Safety Committee (WHSC) have been receiving workplace health and safety reporting on a regular basis since late last year which will inform the quarterly report presented to the Audit and Risk Committee.

## **CONCLUSION AND RECOMMENDATION**

This report provides a summary of our safety performance with insights for continuous improvement. It also provides a summary of key initiatives that are currently being worked on within this area.

It is recommended that a Workplace Health, Safety and Wellbeing Report continue to be presented to the Audit Risk Committee to ensure effective monitoring of compliance and performance.

## **ATTACHMENTS**

1. Work Health Safety and Wellbeing Report January 2023 [↓](#)






## WORK, HEALTH, SAFETY AND WELLBEING MANAGEMENT REPORT

Bi-Monthly Report | December 2022 - January 2023

### ***SAFETY ALWAYS***





## 1. Summary

This report aims to provide a snapshot of the current state for safety compliance and performance at City of Mount Gambier (COMG). The organisation continues to show signs of improvement and has taken measures to increase and raise the profile of WHS including an emphasis of reporting incidents and hazards across the organisation.

The number of hazards reported for December (4) and January (9) has decreased from the previous two months. The organisation needs to continue to focus on initiatives for improving hazard reporting and following through with hazard investigations.

**There was no notifiable incident in the month of December 2022 and January 2023.**

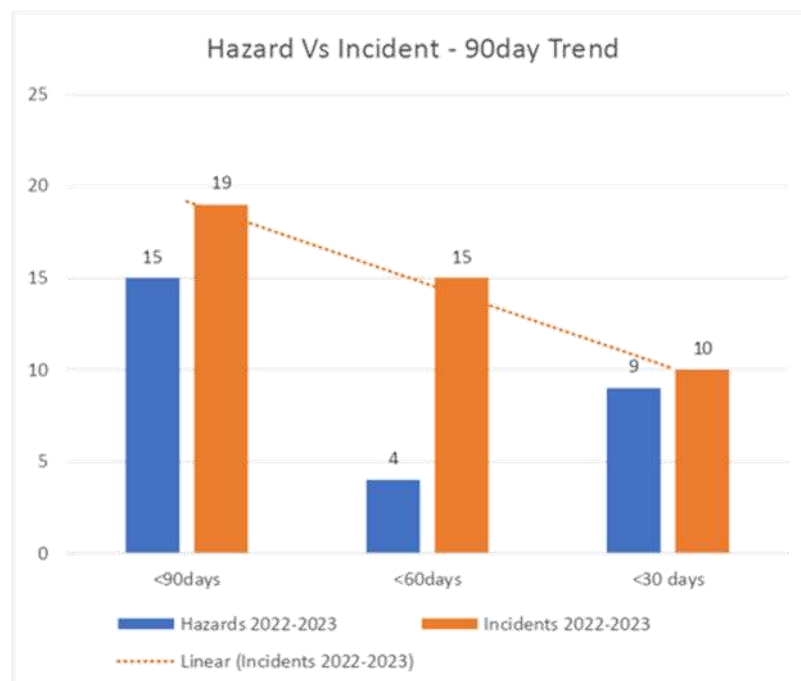
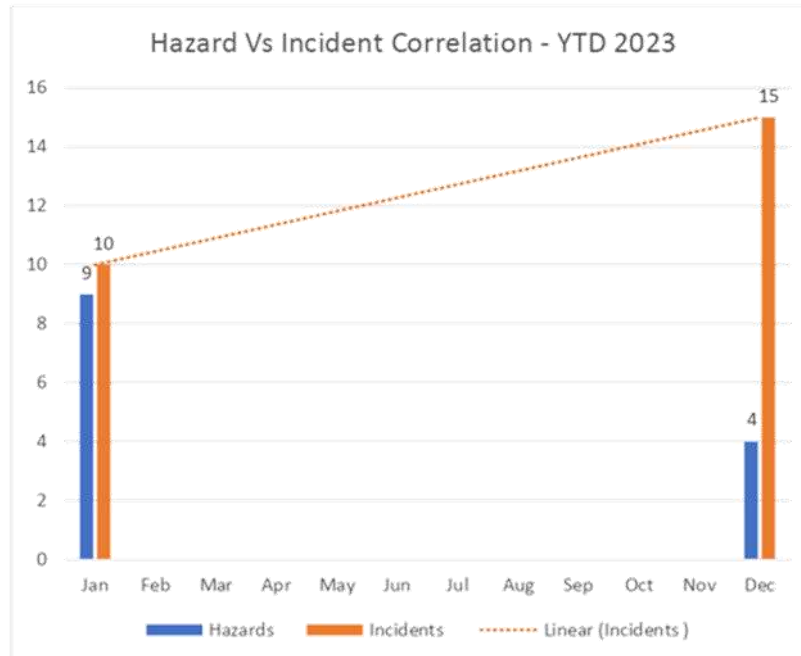
### Current focus areas for the COMG:

- WHS IM Action Plan Monitoring tool for 2023
- finalised and tasks completed as detailed in the plan in a timely manner.
- Ongoing management of injury management claims with LGWCS.
- Focus on increased hazard reporting and investigation for the organisation.
- Partnering with People Leaders to develop targeted investigation, incident, and corrective action training, using real organisation scenarios for maximum effectiveness (Expected to be delivered in February 2023).
- Partnering with those who engage contractors to enhance their knowledge and understanding of how to engage contractors and manage and monitor the safety requirements of contractors on our sites.



## 2. Correlation between Hazards vs. Incidents

### 2.1



### 3. Hazard Management

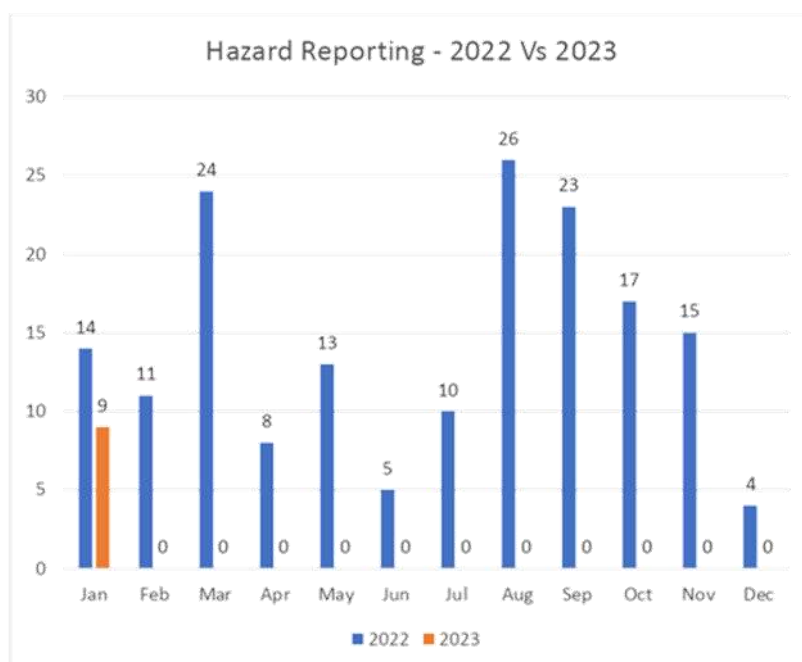
#### 3.1 Total Hazard Reports - Yearly Comparison

This graph demonstrates the comparison of the Organisational hazard reporting for each month compared to the same month in the previous year.

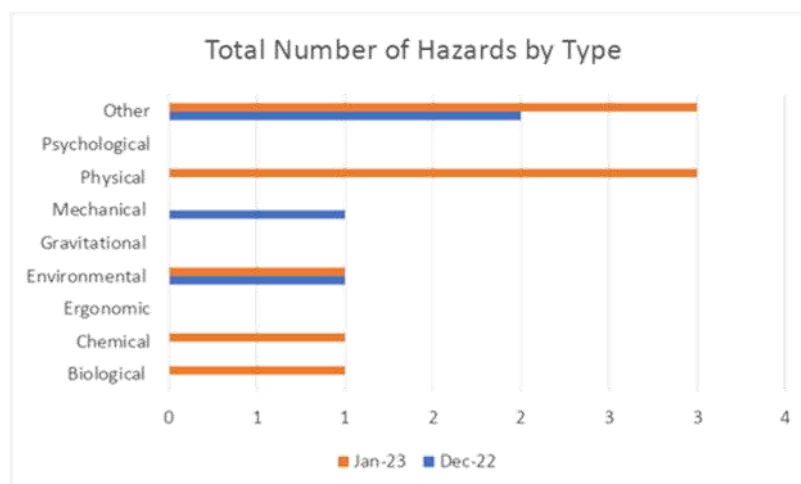
This assists with providing management an analysis of seasonal hazard trends which may occur across the organisation.

There was a total of four (4) hazards reported for December 2022 and nine (9) for January 2023 compared to sixty-one (61) for December 2021 and fourteen (14) for January in 2022.

This data indicates that the organisations need to continue to promote and focus on increasing hazard reporting. The large peaks are indicating these are the months where there has been a strong emphasis on hazard reporting.



### 3.2 Hazards by Type

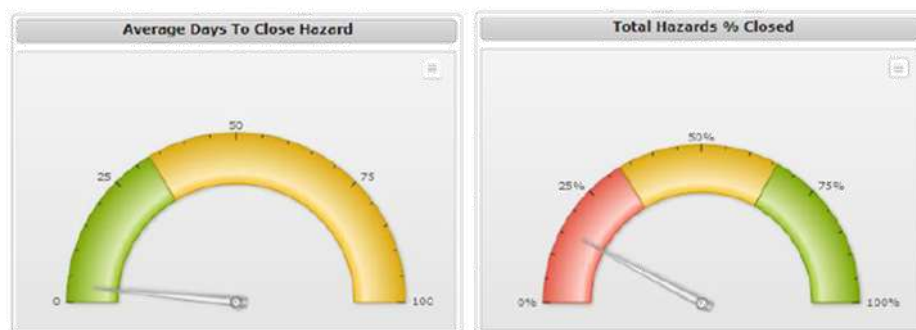


### 3.3 Effective Hazard Management for the month of December 2022 and January 2023

The total amount of hazards outstanding is one hundred and sixty-five (165).

The total percentage of hazards closed for the period of until January 2023 15.38%

The average days taken to assess and close a hazard in the December 2022 to January 2023 period is 3 days. While there has been a positive decrease in the average days to close a hazard the total amount of hazards closed had also decreased during this period.



### 3.4 Hazard Management Closure Rate by Four-month Analysis

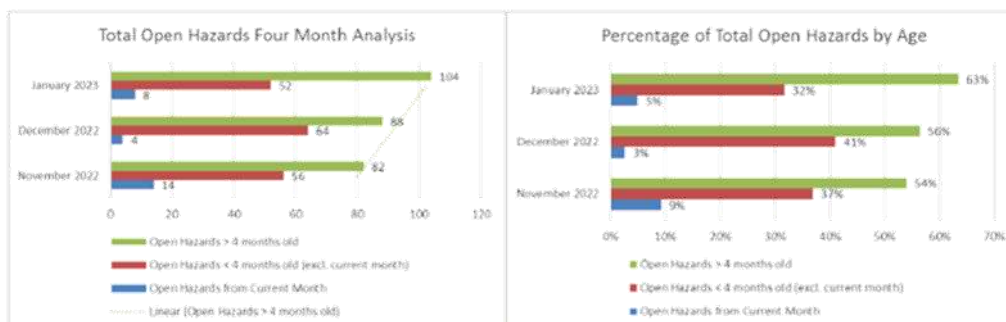
Open hazards may indicate that an investigation is still open and or that corrective actions have not been identified or implemented to a level that is acceptable by the organisation. The closure rate is based on a four-month analysis.

The total amount of open hazards within four months has increased from 56% to 52% and the overall total outstanding hazards has decreased from 153 to 139 from the period of December 2022 to January 2023. There average days to close out hazards has stayed around the same from an average of 2.33 days to 3 days.



The total amount of open hazards that are outstanding greater than four months has decreased from 83% to 54%. This may be attributed to investigations being closed off.

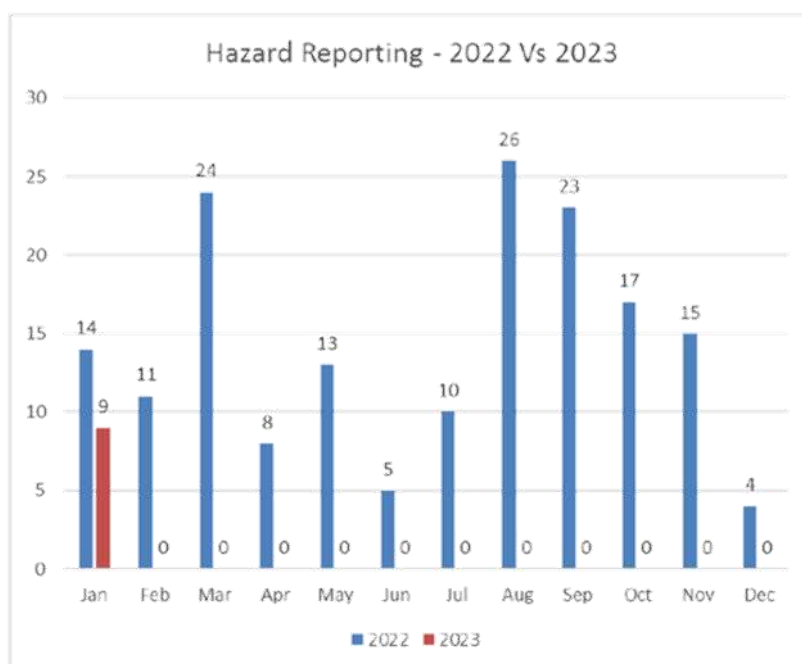
The linear trend on the four-month analysis indicates the total number of hazards open greater than four (4) months is steadily decreasing.



## 4. Incident and Investigation Management

### 4.1. Incident Reporting

This report demonstrates the total number of incidents reported across the organisation for the period of December 2022 was fifteen (15) and January was ten (10) this is indicating the trend is slightly decreasing, but this could be due to Christmas/New Year period and minimal staff at worksites.



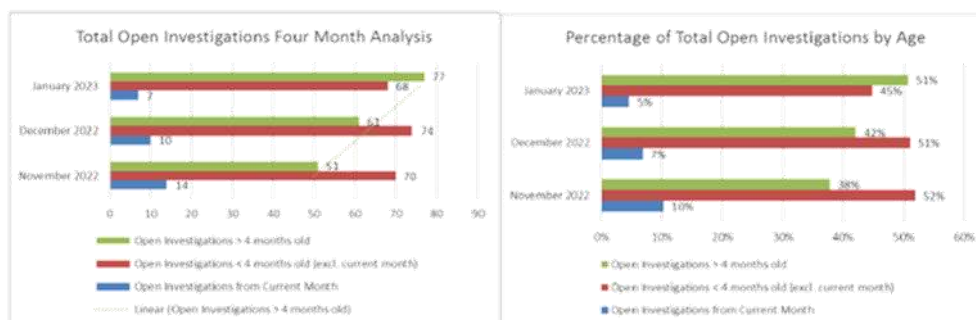


#### 4.2 Effective Investigation Management

Open investigations indicate that an investigation is not complete and or that corrective actions have not been identified or implemented to a level that is acceptable by the organisation. The closure rate is based on a four-month analysis.

The total amount of open investigations that are outstanding within four months has decreased from 51% at the end of December 2022 to 45% at the end of January 2023.

The total amount of open investigations that are outstanding greater than four months has increased from 42% at the end of December 2022 to 51% at the end of January 2023.



#### 4.3 Open and Overdue Investigations

There is a total of one hundred and fifty-two (152) open investigations for the organisation at the end of January 2023, this is an increase from one hundred and thirty-seven (137) at the end of November 2022.

### 5. Inspections and Audits

Workplace inspections have continued to occur in line with the scheduled inspection cycle.

#### Current overdue inspections:

There are currently three (3) overdue site inspections. The HR and WHS team are working with Health and Safety Reps and People Leaders to get these completed.

### 6. Corrective Actions Register

Open corrective actions indicate that an agreed action to rectify an incident or investigation has not been completed to a level that is acceptable by the organisation. The closure rate is based on a four-month analysis.

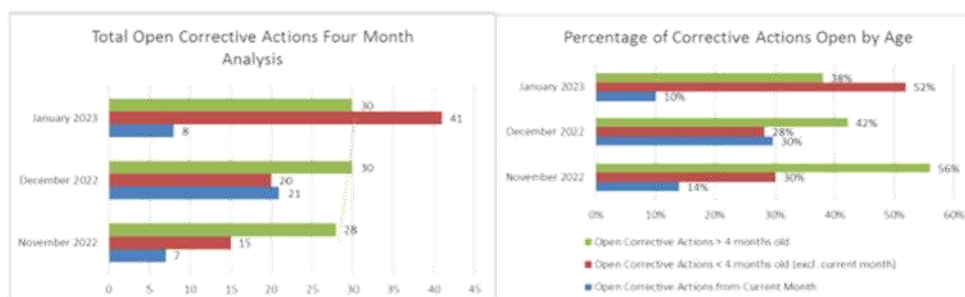
There was a total of twenty-one (21) corrective actions issued in December 2022 and a total of eight (8) as at the end of January 2023 an overall total of seventy-nine (79) outstanding actions.

The total amount of open corrective actions that are closed within four months has Increased from 28% in December



2022 to 51% in January 2023.

The total amount of open corrective actions that are outstanding greater than four months has decreased from 42% in December 2022 to 38% in January 2023.



## 7. Injury Management

### 7.1 Lost Time Injury Frequency Rate (LTIFR) –

A lost-time injury is something that results in a fatality, permanent disability or time lost from work. It could be as little as one day or shift.

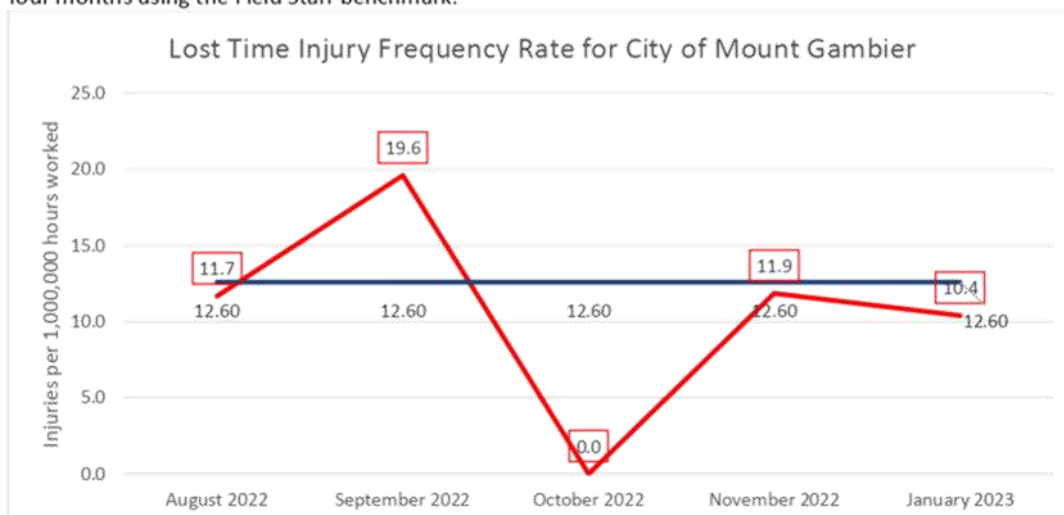
- LTIFR refer to the number of lost-time injuries within a given accounting period, relative to the total number of hours worked in that period.
- LTIFR is a proxy measurement for safety performance.

LTIFR calculations measure the number of lost-time injuries per million hours worked during an accounting period. It is a figure that can be benchmarked with others in the industry.

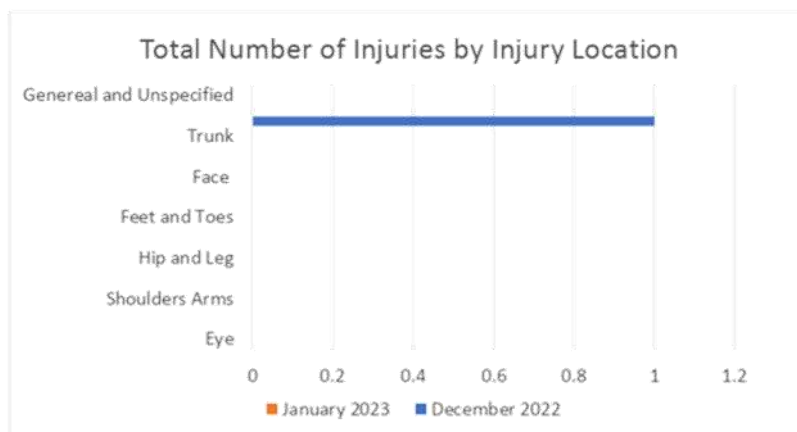
The organisation is currently unable to report on LTIFR.

The Lost Time Injury Frequency Rate (LTIFR) industry benchmark determined by Safework SA for Local Government Administration is 12.0 and for Local Government Field Staff is 12.6.

The below graph provides a comparison for the City of Mount Gambier against the industry benchmark for the last four months using the Field Staff benchmark.



## 7.2 Injuries by body location details – December 2022 to January 2023



## 8. IM WHS Action Plan

### 8.1 WHS IM Action Plan Progress Report– (Yearly action plan – AR22/75636

The Human Resources team have forwarded the plan endorsed by the Executive Leadership team and work health and safety committee to LGRS for peer review on 28/11/2022. The human resources team have commenced coordinating the required actions within the plan.

Peer review has been completed and the organisation is currently working through the actions.

## 9. Wellbeing Initiatives

### 9.1 Ageing and Work Health Program – AR20/45900

The Ageing Work Health program will continue to be highlighted within the Weekly Wellbeing Newsletter

The program provides guidance tools to help support the Ageing and Work Health Program for the City of Mount Gambier.

AR22/53241 - Administrative Procedure - Age-Friendly Workplace Guidance Tool, needs to be reviewed and endorsed by the ELT.

This guidance tool has been developed to assist the City of Mount Gambier to effectively manage the recruitment, retention and health and wellbeing of our workforce. This guidance tool addresses the following:

- Employment of employees from outside the organisation;
- Retaining the services of older employees; and
- Council and employees working together to maintain the health, safety, wellbeing, and sustainability of all employees, with a particular focus on older employees.

### 9.2 Wellbeing Program

The Wellbeing program will continue into the 2023 year, a launch is scheduled for February 2023 which will include the new year calendar of events.

The Wellbeing site champions will take more responsibility over the program in this coming year.

## 10. Continuous Improvement/ Projects

### 10.1. Principle and Procedure development and review schedule

The procedures listed below were reviewed by relevant People Leaders in further detail after the November WHS Committee meeting and recommendation provided outlined that these procedures should be provided to the relevant workgroups for consultation.

Principle/ Procedure Name	Document number	Responsibility	Review Date	Status
Emergency Management Principle	AR17/33071	WHSC	Apr-21	Reviewed at committee meeting held 22/03/2022 members to provide further reviews to the HR inbox by Friday 1st April 2022. Reviewed by EPC Committee September 2022. Requires draft changes by HR and distribution to ELT for review and endorsement.
Emergency Management procedure	AR17/33128	WHSC	May-21	Reviewed at committee meeting held 22/03/2022 members to provide further reviews to the HR inbox by Friday 1st April 2022. Reviewed by EPC Committee September 2022. Requires draft changes by HR and distribution to ELT for review and endorsement.
Contractor Management Procedure	AR17/33125	WHSC	Feb 2021	Review completed and endorsed by ELT and WHS Committee. Further review is required for this procedure, which was identified in the Contractor Management Training that as conducted the week of the 6 February 2023.
Hot work Procedure	AR17/33079	WHSC	Jan 2022	WHS committee required to provide feedback by 14/10/2022. Further review required by keys stakeholders and subject matter experts
Ageing and Work Health Program - Age Friendly Workplace Guidance Tool	AR22/53241	WHSC	New guidance tool	WHS committee required to provide feedback by 14/10/2022. HR will them make recommended changes and forward to ELT for review and endorsement.



Prevention of falls procedure	AR15/28158	WHSC	Jan 2023	Currently under review by the WHS Committee
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**5.3 RISK MANAGEMENT REPORT MARCH 2023 – REPORT NO. AR23/19281**

<b>Committee:</b>	<b>Audit and Risk Committee</b>
<b>Meeting Date:</b>	<b>27 March 2023</b>
<b>Report No.:</b>	<b>AR23/19281</b>
<b>CM9 Reference:</b>	<b>AF11/863</b>
<b>Author:</b>	<b>Leanne Little, Acting Manager Organisational Development</b>
<b>Authoriser:</b>	<b>Ritu Datta, Acting General Manager Corporate and Regulatory Services</b>
<b>Summary:</b>	<b>This report provides a summary of work undertake towards Strategic Risk Management within the City of Mount Gambier</b>
<b>Strategic Plan Reference:</b>	<b>Goal 1: Our People</b>
	<b>Goal 2: Our Location</b>
	<b>Goal 3: Our Diverse Economy</b>
	<b>Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage</b>
	<b>Goal 5: Our Commitment</b>

**REPORT RECOMMENDATION**

1. That Audit and Risk Committee Report No. AR23/19281 titled 'Risk Management Report March 2023' as presented on 27 March 2023 be noted.



## TYPE OF REPORT

Other

## BACKGROUND

Nil

## Summary

The purpose of this report is to provide the Risk and Audit Committee a summary of Risk Mitigation actions that directly support or address the Strategic Risks of the organisation as identified by the current Executive Leadership Team

### 1. Top Strategic Risks identified for City of Mount Gambier

The below table represents the current Strategic Risks and current risk rating with current controls assessed by the City of Mount Gambier Executive Leadership Team in October 2022.

1	Cyber Security	Extreme
2	Financial Stability	High
3	People Workforce and Compliance	High
4	Climate and Future Vulnerability	High
5	People Culture and Workforce Planning	High
6	Safety Compliance and WHS Management	High
7	Environment Compliance	High
8	Major Infrastructure	High
9	Governance, Compliance and Legislative Obligations - Council operate in accordance with relevant legislation, policies, governance, and business practice and ensure professional and ethical standards.	High
10	Political Risk and Stability	Medium
11	Economic Development	Medium
12	Contract Management, Procurement and Project Management	Medium
13	Relationship, Connection and Engagement with Community	Low

#### 1.1 Cyber Security

Cyber Security has emerged as the biggest risk to the organisation which is consistent with many Councils and the sector in general.

Critical Controls in place besides the IT Infrastructure itself include but are not limited to maintaining partnerships with our business systems host provider, monitoring the Cyber environment by maintaining membership with Local Government IT South Australia (LGITSA), utilising LGRS Risk Management programs for education and training, the development of an iServices Strategy which incorporates the IT Infrastructure Project.

#### Work Undertaken or In progress

- Primarily relates to Policy and planning work around cybersecurity.





## **1.2 Financial Stability**

The Financial Stability of the organisation remains a high risk due to the current financial climate and the organisational position required to operate within a deficit budget.

The Manager of Financial Services provides a more thorough and detailed summary of Financial Stability by way of separate reporting and workshops with Audit and Risk Committee.

### **Work Undertaken or In progress**

- Ongoing development of Financial Strategies and Policies
- Ongoing Monitoring of the financial environment
- Improved processes within the organisation that support budgetary review before business decision making occurs

## **1.3 People Workforce and Compliance**

The organisation was able to successfully obtain Child Safe accreditation with the Department of Human Services for its prescribed sites.

This accreditation was achieved through the development of a risk register which suitably identified the risks associated with a Child Safe organisation and the development of policies, procedures and principles that meet the Department of Human Service Standards.

### **Work Undertaken or In progress**

- Ongoing monitoring of screening compliance at prescribed sites
- Increasing compliance and screening across the entire organisation to allow staff to work freely across sites and locations without compromising compliance requirements.
- Improved staff reporting compliance processes by utilising organisation business systems effectively.

## **1.4 Climate and Future Vulnerability**

The organisation aims to increase its planning towards future vulnerability and emergency management planning by partnering with the Local Government Functional Support Group to increase the capacity to support not only our organisation but also others within the South East through iResponda.

In addition to this the organisation is undertaking a review of all Emergency Management Documentation which will include the recently completed Wulanda Recreation Center as being the Command Operation Centre in the event of a major emergency.

The annual insurance renewal process has commenced and is being led by the Finance Department, during this process the organisation reviews all current insurance and liability values to minimise exposure.

### **Work undertaken or in progress**

- Complete Insurance Renewal Process
- Review of Emergency Management Documents





### **1.5 People Culture and Workforce Planning**

The organisation is currently undertaking the Enterprise Agreement Bargaining Process with its employees with the hope of providing a balanced package for the employees that represents the organisation as an employer of choice as well as meeting the organisational objectives within the current financial climate.

#### **Work undertaken or in progress**

- Ongoing monitoring of Enterprise Agreement Bargaining Process.

### **1.6 Safety Compliance and WHS Management**

The organisation continues to monitor the ongoing Safety culture amongst the organisation through hazard and incident reporting, industry data general feedback. It is through this data that trends are identified and the organisation has committed to the implementation of a safety field partner for a short-term fixed period to raise the understanding of safety compliance and investigation processes amongst the field staff.

The HR department continues to partner and engage with LGWCS for the implementation of the LG Safe roll out and implementation of ELMO programs which support online accessibility of the organisations current WHS Business Management System Skytrust.

#### **Work undertaken or In progress**

- Continue participation within LGSafe
- Complete recruitment of Safety and Field Partner

### **1.7 Environmental Compliance**

Recent communication through LGRS has identified an area of liability exposure for all Local Councils when engaging with third parties about possible land contamination sites. To minimise this exposure all Councils are required to direct any enquiries regarding these sites to the scheme within the first instance.

#### **Work undertaken or in progress**

- Development of a compliance / licensing register
- Development or identification of Contaminated Land Register and submit to LGRS

### **1.8 Major Infrastructure**

An external asset valuation review was undertaken in late 2022 to assess the organisational major assets and ensure adequate insurance is provided. This resulted in a significant increase in values which was mainly attributed to the change in the overall property valuation market.

The Wulanda Convention and Recreation Centre was independently assessed for valuation prior to practical completion to ensure the organisation had no period of exposure between contract value and actual value.



**Actions:**

- Development of Asset Renewal Plan that incorporates budgetary processes

**1.9 Governance Compliance and Legislation**

**Work undertaken or in progress:**

- Further information to be obtained from Manager of Governance

**1.10 Political Risk and Stability**

A review of all governance policies and procedures was completed prior to the November Local Government election period undertaken by the Governance Team.

**Work undertaken or in progress:**

- Ongoing monitoring of the elected body relationship with the organisation.

**1.11 Economic Development**

**Work undertaken or in progress**

- Further information to be obtained from Manager Economic Strategy and Development on the review of the Economic Growth Strategy.

**1.12 Contractor Management, Procurement and Project Management**

The 2021 Risk Evaluation audit identified the organisations strong position in relation to effective contractor management and procurement practices.

2022 saw the Procurement Officer role become vacant after a long period of occupancy, and whilst this role is being backfilled by an external subcontractor the organisation must recruit a suitably qualified individual to ensure the continued effectiveness of procurement practices and ensure this does not present an increased risk.

**Work undertaken or in progress:**

- Ongoing Recruitment of a suitably qualified Procurement Business Partner to support current and reviewed business practices
- Ongoing development of employees in project management methodologies and procurement processes

**1.13 Relationship Connection and Engagement with Community**

**Work undertaken or in progress**

- Further information to be obtained from Manager Economic Strategy and Development on the review of the Economic Growth Strategy.



## **SUMMARY**

The City of Mount Gambier continues to develop and build on structured Risk Management practices within the organisation which will result in raising the risk profile and maturity of the organisation.

The utilisation key industry data through partners such as Local Government Risk Services and JLT Public Sector will assist with a targeted approach to the review and assessment of the organisational framework in identified areas and minimise the potential risk exposure.

## **PROPOSAL**

The City of Mount Gambier provide the Audit and Risk Committee with regular reporting on the organisational Risk Management Action Plan as part of the Risk Management Framework.

## **LEGAL IMPLICATIONS**

Section 125 of the Local Government Act 1999 ('LG Act') requires Council to ensure that appropriate policies practices and procedures of internal control are implemented and maintained in order to assist the Council to carry out its activities in an efficient and orderly manner to achieve its objectives.

Section 132A of the LG Act requires Council to ensure that appropriate policies, practices, and procedures are implemented and maintained to ensure compliance with statutory requirements and achieve and maintain standards of good public administration.

Section 134(4) (b) of the LG Act requires Council to adopt risk management policies

## **STRATEGIC PLAN**

nil

## **COUNCIL POLICY**

The Risk Management Framework will support Council Policy - Risk Management.

## **ECONOMIC IMPLICATIONS**

nil

## **ENVIRONMENTAL IMPLICATIONS**

nil

## **SOCIAL IMPLICATIONS**

nil

## **CULTURAL IMPLICATIONS**

nil

## **RESOURCE IMPLICATIONS**

nil

## **VALUE FOR MONEY**

nil

## **RISK IMPLICATIONS**

The organisation will continue to work on adopting and regularly monitoring its risks through effective policies, procedures, and frameworks.

## **EQUALITIES AND DIVERSITY IMPLICATIONS**

nil



## **ENGAGEMENT AND COMMUNICATION STRATEGY**

Nil

## **IMPLEMENTATION STRATEGY**

The 2022 Risk Management Action Plan has been completed with the 2023 planning process underway.

This process will be completed conjunction with the LGRS to ensure the City of Mount Gambier adequately addresses the opportunities for improvement.

## **CONCLUSION AND RECOMMENDATION**

The City of Mount Gambier must provide the Audit and Risk Committee with regular reporting on organisation's Risk Management Action Plan as part of the Risk Management Framework.

## **ATTACHMENTS**

Nil



**6 MEETING CLOSE**



**MINUTES OF CITY OF MOUNT GAMBIER  
AUDIT AND RISK COMMITTEE MEETING  
HELD AT THE COUNCIL CHAMBER, CIVIC CENTRE, 10 WATSON TERRACE, MOUNT  
GAMBIER  
ON THURSDAY, 9 FEBRUARY 2023 AT 5.30 P.M.**

**PRESENT:** Mr Paul Duka, Mayor Lynette Martin (OAM), Mr Alexander Brown, Ms Belinda Johnson

<b>OFFICERS IN ATTENDANCE:</b>	Chief Executive Officer	- Mrs S Philpott
	General Manager Corporate and Regulatory Services	- Mr D Barber
	General Manager City Infrastructure	- Ms B Cernovskis
	Manager Financial Services	- Mrs J Scoggins
	Executive Administrator	- Mrs S Dohnt

**1 ACKNOWLEDGEMENT OF COUNTRY**

**WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR FIRST NATIONS PEOPLES HAVE WITH THE LAND.**

**2 APOLOGY**

**COMMITTEE RESOLUTION**

Moved: Mayor Lynette Martin

Seconded: Belinda Johnson

That the apology from Cr Sonya Meziniec be received.

**CARRIED**

**3 CONFIRMATION OF MINUTES**

**COMMITTEE RESOLUTION**

Moved: Alexander Brown

Seconded: Belinda Johnson

That the minutes of the Audit and Risk Committee meeting held on 6 December 2022 be confirmed as an accurate record of the proceedings of the meeting.

**CARRIED**

**4 QUESTIONS WITHOUT NOTICE**

Nil received.



## **5 REPORTS**

### **5.1 COUNCIL INVESTMENTS AND BORROWINGS**

#### **COMMITTEE RESOLUTION**

Moved: Mayor Lynette Martin

Seconded: Alexander Brown

1. That Audit and Risk Committee Report No. AR22/60852 titled 'Council Investments and Borrowings' as presented on 09 February 2023 be noted.

**CARRIED**

### **5.2 EXTERNAL AUDIT MANAGEMENT REPORT**

#### **COMMITTEE RESOLUTION**

Moved: Paul Duka

Seconded: Belinda Johnson

1. That Audit and Risk Committee Report No. AR23/5855 titled 'External Audit Management Report' as presented on 09 February 2023 be noted.

**CARRIED**

## **6 MOTIONS WITHOUT NOTICE**

Nil

## **7 MEETING CLOSE**

The Meeting closed at 6.08 p.m.

The minutes of this meeting were confirmed at the Audit and Risk Committee.

.....  
**PRESIDING MEMBER**

