

AGENDA

Audit and Risk Committee Monday 25 November 2024



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

Time: 5:00 pm
Date: Monday 25 November 2024
Location: Council Chamber - Civic Centre
10 Watson Terrace, Mount Gambier



Sarah Philpott
CHIEF EXECUTIVE OFFICER
21 November 2024

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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 APOLOGIES

Nil

3 CONFIRMATION OF MINUTES

3.1 CONFIRMATION OF MINUTES

RECOMMENDATION

That the minutes of the Audit and Risk Committee Meeting held on 28 October 2024 be confirmed as an accurate record of the proceedings of the meeting.

4 QUESTIONS WITHOUT NOTICE

5 REPORTS

5.1 ANNUAL REVIEW BORROWINGS AND INVESTMENTS

Author: Kahli Rolton, Manager Financial Services

Authoriser: Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services

RECOMMENDATION

1. That Council report titled 'Annual Review Borrowings and Investments' as presented on Monday 25 November 2024 be noted.

PURPOSE

End of Financial Year Balances

To provide an annual review of Council Borrowings and Investments as at 30 June 2024 with comparisons to the previous financial year.

Borrowings at 30 June 2024 totalled \$36,842,219, including \$13,920,000 in cash advance debentures and \$22,922,219 in credit foncier loans. This is an increase of \$5,444,957 from the previous financial year that had total borrowings of \$31,397,262. The current long term financial plan models debt to peak in the 2024/2025 financial year.

Special Distributions were received totalling \$52,507.62 compared to \$47,267.84 from the previous year. This is in line with increases to total borrowings.

Council Administration are scheduled to meet with the Local Government Financing Authority in November 2024 to review a loan with an impending maturity date of 15 March 2023 and balloon repayment of \$4.89m to discuss refinancing options.

TERMS OF REFERENCE

The Audit and Risk Committee provides a value added role in the space of Treasury Management ensuring that the Policy allows for best practice management of Council debt and structuring and that the Policy is complied with.

RELEVANT LEGISLATION

Local Government Act 1999

In accordance with Section 140 of the Local Government Act, a council must, at least once in each year, review the performance (individually and as a whole) of its investments.

Treasury Management Policy

At least once a year Council shall receive a specific report regarding treasury management performance relative to this policy document. The report shall highlight:

- For each Council borrowing and investment, the quantum of funds, its interest rate and maturity date, interest income/expense and changes in the quantum since the previous report; and,
- The proportion of fixed interest rate (split between interest-only borrowings and credit foncier borrowings) and variable interest rate borrowings at the end date of the reporting period and an estimate of the average of these proportions across the period along with key reasons for significant changes.

BACKGROUND / OPTIONS

Banking and Investments

Any funds that are not immediately required for operational needs and cannot be applied to either reduce existing borrowings or avoid the raising of new borrowings, are invested with the Local Government Finance Authority (LGFA).

The LGFA is administered by a Board of Trustees, and works for the benefit of Councils and other Local Government Bodies within South Australia. It is not part of the Crown, nor is it an agency or instrumentality of the Crown. All South Australian Councils are automatically members of the LGFA, but use of LGFA services for investments and loans is entirely voluntary. In accordance with Section 24 of the Local Government Finance Authority Act 1983, the Treasurer of South Australia guarantees all of the Authority's liabilities, including monies accepted on deposit from clients.

Council held funds with both LGFA and Westpac. Westpac is the current provider of Council's transactional banking services. In maintaining good treasury management practices, funds held were minimised and redirected to reduce debt levels and subsequent interest charges on a regular basis.

1. **LGFA** – No funds were held in the LGFA General Account at 30 June 2024, same as with previous year with no funds held at 30 June 2023.
2. **LGFA Special Distribution** – The LGFA re-distribute a portion of their profits each year to member Councils. Council's may receive two Special Distributions, one calculated and paid on deposits held and the other on loans held. Council received a total \$52,507.62 in special distributions compared to \$47,267.84 from the previous year.
3. **Westpac Account** – \$259,329.43 was held with Westpac at 30 June 2024 compared with \$66,585 at 30 June 2023.

Borrowings

Council Borrowings as at 30 June 2024 were \$36,842,219, including \$13,920,000 in cash advance debentures and \$22,922,219 in credit foncier loans. In comparison, Council Borrowings at 30 June 2023 were \$31,397,262.

Two Credit Foncier Loans (Loans 111 & 112) were taken out in FY2023 both with balloon options at their expiry. The purpose of this was to secure loan repayments equivalent to a longer period of time, eg 20 years and enable review of interest rates periodically. Credit Foncier Loan 111 is maturing 15 March 2025 with a significant balloon payment required of \$4.89m (including interest).

Table 1: Borrowings as at 30 June 2024

Facility	Expiry Date	Interest Rate	Facility Limit \$	Drawn Down \$	Available \$
Fixed Loans					
Credit Foncier 109	16/05/2032	4.75%	4,178,462	4,178,462	-
Credit Foncier 110	16/05/2037	4.85%	9,043,869	9,043,869	-
Credit Foncier 111	15/03/2025	5.07%	4,850,920	4,850,920	-
Credit Foncier 112	15/05/2026	4.95%	4,848,967	4,848,967	-
Total Fixed Loans			22,922,219	22,922,219	-
Variable Loans					
Cash Advance Debenture 104	17/06/2028	6.15%	5,000,000	5,000,000	-
Cash Advance Debenture 106	15/04/2026	6.15%	5,000,000	5,000,000	-
Cash Advance Debenture 107	16/08/2026	6.15%	10,000,000	3,920,000	6,080,000
Cash Advance Debenture 113	15/06/2025	6.15%	1,500,000	-	1,500,000
Total Variable Loans			21,500,000	13,920,000	1,506,080
TOTAL LOANS			44,422,219	36,842,219	1,506,080
% Fixed Loans			51.60%	62.22%	
% Variable Loans			48.40%	37.78%	

Interest rates on variable loans have increased from 6.05% as at 30 June 2023 to 6.15%. Interest paid on borrowings for the year ended 30 June 2024 was \$1,706,374 compared to \$1,551,297 the previous year ended 30 June 2023.

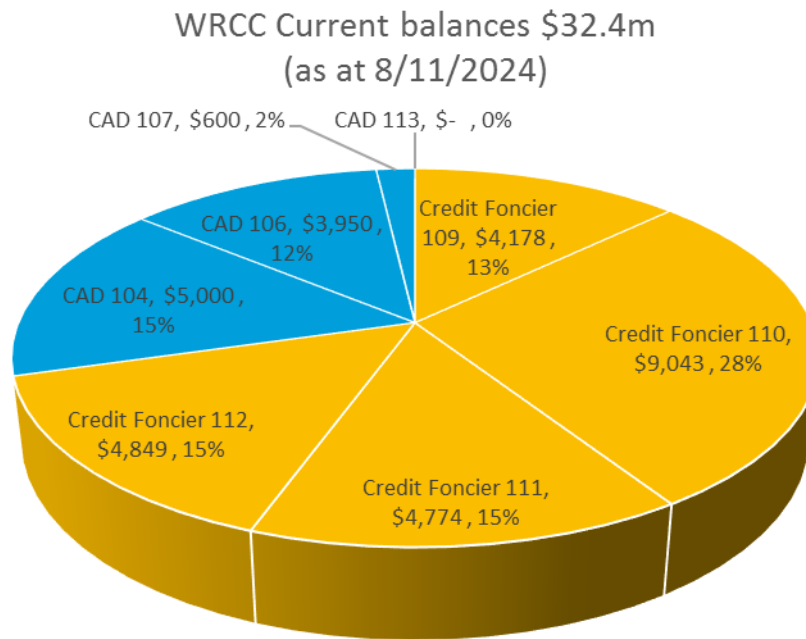
Current Balances

As at 8 November 2024, borrowings totalled \$32.4m with 71% of borrowings in the form of fixed credit foncier loans and 29% drawn down in cash advance debentures as show in table 2 below.

For noting that Council's cash requirements ebb and flow throughout the year with influxes of revenue received on a quarterly basis in line with rates instalment due dates. Certain expenses such as employment costs are relatively stable throughout the year, however fluctuations occur for large capital purchases.

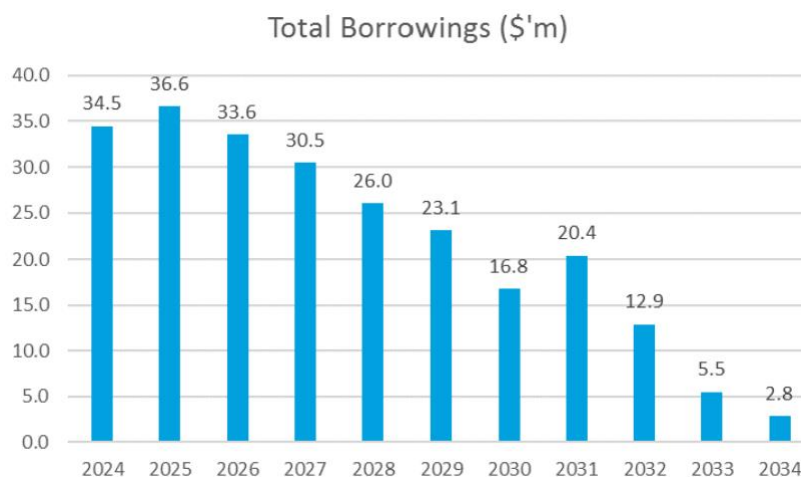
As at the 8 November, only a small portion of second quarter rates instalments had been receipted and a large proportion of the capital works program had not been spent (typical of this time of the year).

Table 2: Proportion of Debt between credit foncier (fixed) and CAD (variable)



Longer Term Debt Forecasts per the long term financial plan are currently indicating to peak in FY2025 (this financial year) and generally move in a declining trend over the remaining life of the plan. Debt levels are currently forecast to remain greater than \$26 million until FY2029.

Table 3: Forecast borrowings per Long Term Financial Plan 2025-2034



Current LGFA interest rate options

Considering the maturity of CF Loan 111 in March 2025, it is timely to review the LGFA interest rates and borrowing options available to Council. A report will be presented direct to Council following the LGFA review meeting late November 2024. Table 4 below, provides some comments for consideration in the lead up to the discussion with LGFA. For noting that

interest rates and terms are continually changing and may do so before any refinancing is able to be finalised.

Table 4: Comments for consideration at the LGFA review meeting regarding Council debt structures

LGFA Borrowing Options	Term	Rate	Comments for consideration
Fixed Interest Loan	1Y	< CAD interest	Council has a variable CAD loan of \$5m which it does not anticipate will make repayments on over the next 2 years. Where a fixed interest loan for 12 months equates to less interest than a CAD facility, this option
Fixed Credit Foncier Loan	1Y-10Y terms	various	Consideration needs to be given to cashflow as Credit Foncier loans are principal and interest fixed loans. Balloon terms may be negotiated to secure longer payment terms and only expose to shorter term interest rate risk. Council is forecasting debt to gradually decline in the LTFP and so increasing longer term fixed loans would not be suitable to meet these targets.
Cash Advance Debenture (CAD)	-	6.15% (current)	Offers flexibility to repay and draw-down when needed. No principal required for cashflow consideration.

RISK ANALYSIS

Consequence	Consequence Rating:	Risk Likelihood Rating:	Risk Rating	Risk Controls and effectiveness	Risk Mitigation Plan
Finance	Insignificant (1)	Unlikely (2)	Low	Control effective. Council regularly reviews its borrowing options to ensure best value for money for the community.	Continue to prepare report annually in line with the Audit and Risk Committee work plan. Continue to meet regularly with the LGFA.
Legal / Regulatory / Policy	Insignificant (1)	Unlikely (2)	Low	Control effective.	Per above.
Service Delivery	Insignificant (1)	Unlikely (2)	Low	Due to regular reviews, constant monitoring of economic environment	Per above.

				and relationships between Council and LGFA there is a low risk at present that significant interest rate changes will affect Council's ability to deliver services.	
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RELEVANT COUNCIL POLICY

[Treasury Management - T150](#)

IMPLEMENTATION, COMMUNICATION AND ENGAGEMENT

Following meeting with LGFA in November 2024, a Report will be brought to Council in December 2024 with proposed refinancing options.

CONCLUSION

This report provides an annual review of Council's investments and borrowings from 2024 financial year to the 2023 financial year. Further to this it tables an update on the composition of debt as at November 2024 and foreshadows an upcoming review meeting with the Local Government Financing Authority (LGFA) late November 2024 to discuss refinancing options for a fixed loan that is reaching maturity in March 2025.

ATTACHMENTS

Nil

5.2 INTERNAL AUDIT: AMENDED PLAN, QUARTERLY UPDATE AND PROJECT SCOPE

Author: Kahli Rolton, Manager Financial Services
Authoriser: Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services

RECOMMENDATION

1. That Council report titled 'Internal Audit: Amended Plan, Quarterly Update and Project Scope' as presented on Monday 25 November 2024 be noted.
2. That the Internal Audit Plan 2023/2024 - 2026/2027 (as amended), having been reviewed by the Audit and Risk Committee be recommended to Council for adoption.
3. That it be noted that progress achieved on the actions resulting from the internal audit already completed will be reported in future quarterly updates.
4. That having reviewed the scope of works for the internal audit project for procurement and contract management, the Audit and Risk Committee are satisfied it is sufficient.

PURPOSE

To present an update to the Internal Audit Plan for review by the Audit and Risk Committee prior to review and adoption by Council.

To provide a quarterly update on the progress of the Internal Audit Plan including actions and recommendations arising from work undertaken.

To review the scope presented for an external consultant to undertake an internal audit project on Council's procurement and contract management function.

TERMS OF REFERENCE

The role of the Audit and Risk Committee specifically details Internal Audit, where Council has a separate internal audit function.

12.4 Internal Audit (where Council has a separate internal audit function) The Committee shall:

12.4.1 Monitor and Review - The effectiveness of the Council's internal audit function in the context of the Council's overall risk management system.

12.4.2 Program - Consider and make recommendation on the program of the internal audit function and the adequacy of its resources and access to information to enable it to perform its function effectively and in accordance with the relevant professional standards.

12.4.3 Reports - Review all reports on the Council's operations from the internal auditors. Aligned with Sections 125A and 126(4) of the Local Government Act.

12.4.4 Findings and Recommendations - Review and monitor management's responsiveness to the findings and recommendations of the Internal Auditor; and

12.4.5 Direct Access - Provide the internal Auditor with the right of direct access to the Mayor of the Council and to the Presiding Member of the Committee.

Internal Audit Policy – As adopted by Council in December 2023 includes the following reporting requirements:

9.2 Audit and Risk Committee - A number of reports will be brought to the Audit and Risk Committee to include the following:

- **Individual Internal Audit Reports** - Will be brought to the Council Executive and Audit and Risk Committee as required to detail the scope of the internal audit prior to commencement of the audit activity, with a further report to be brought to the Council Executive and Audit and Risk Committee to provide the internal audit report that will detail the findings and agreed actions.
- **Quarterly Internal Audit Updates** – A report that will provide an overview of the internal audit function at least on a quarterly basis.
- **CEO Annual Report** - on the council's internal audit processes, reporting as required with regard to the internal audit plan and proposed scope of each internal audit.

RELEVANT LEGISLATION

Statutes Amendment (Local Government Review) Act 2021 – Item 83 Amendment of section 125 - Internal control policies and item 84 Amendment of section 126 – Audit and Risk committee applies greater emphasis on internal audit and risk management.

Local Government Act 1999 Section 125A - Internal audit functions:

(1) The chief executive officer of a council that has an internal audit function must, before appointing a person to be primarily responsible for the internal audit function, or assigning such responsibility to an employee of the council, consult with the relevant audit and risk committee on the appointment or assignment of responsibility.

(2) Despite any other law or instrument to the contrary, the person primarily responsible for the internal audit function—

(a) must ensure that any reports they prepare relating to the internal audit function are provided directly to the audit and risk committee; and

(b) may report any matters relating to the internal audit function directly to the audit and risk committee.

Local Government Act 1999 section 126(4) – Audit and risk committee:

The functions of a council audit and risk committee include—

(g)(i) if the council has an internal audit function—

(A) providing oversight of planning and scoping of the internal audit work plan; and

(B) reviewing and commenting on reports provided by the person primarily responsible for the internal audit function at least on a quarterly basis;

BACKGROUND / OPTIONS

An approach was agreed with Dean Newbery and Partners further to their appointment as Council's external auditor in 2021 as follows:

- Internal Financial Controls Self-Assessment - The internal financial controls that had not been assessed since 2018 would be assessed in FY 2023;
- Internal Audit - A risk-based approach would be undertaken to build an internal audit program starting with one internal audit in FY 2024.

Now that Council has completed its first year of the 3 year internal audit plan and following discussion at the July Audit and Risk Committee meeting it is timely to review the Internal Audit Plan. Further, Committee members raised concerns that the plan was ambitious and requested a revision be brought back to the November Audit and Risk Committee meeting. An updated Plan has been attached to this report.

AMENDED INTERNAL AUDIT PLAN 2023/2024 to 2026/2027

What has been amended?

The internal audit plan has been amended to include a rolling 4th year following the completion of 2023/2024 financial year. This has enabled 4 new projects to be added and shuffling of projects between the years to better reflect Council's ability to meet the plan.

New projects added include:

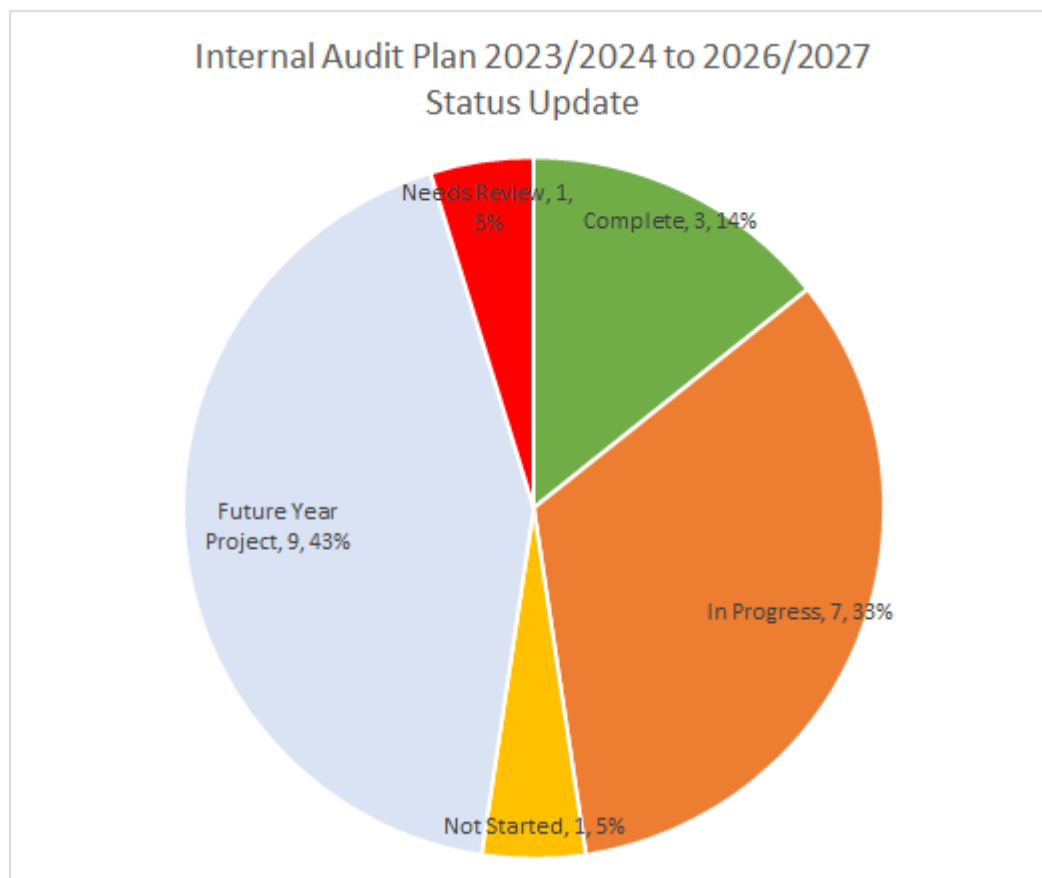
- **Plant and Fleet FY26/27** – per Audit and Risk Committee resolution
- **Rating Review FY24/25** – work already under way as part of Council's strategic work plan.
- **General Inspectorate FY25/26** – identified as area of risk that would benefit from an internal audit review.
- **Internal Financial Controls FY24/25 & FY26/27** – previously not included as part of the internal audit plan, but is required under the Local Government Act and external auditors at minimum biennially.

Removal of 2 projects, Grants Management and Legislative Compliance. These items have been separately identified as part of Council's Strategic Work Plan, are ongoing as part of ordinary operations, and are considered of lower risk than other projects included.

Indicative \$ amounts have been identified to ensure consideration of potential costs of implementing the internal audit plan for future long term planning and budgeting.

PROGRESS TOWARD AMENDED INTERNAL AUDIT PLAN

Quarterly progress update – Attachment 2 to this report tables in detail the 2023/2024-2026/2027 revised internal audit plan and progress against this plan. The graph below provides a high-level status update. There are 21 documented internal audit projects in total over the 4 year period, with 3 completed, 1 requiring review, 1 not started, 7 in progress and 9 planned for future years.



Completed Projects - All 3 completed projects were relevant to the 2023/2024 financial year. An update on outstanding actions and recommendations resulting from these completed audits is detailed below.

In progress – 7 internal audit projects are listed as in progress.

- 3 of these projects were previously reported as needing review and they have been rolled forward from the 2023/2024 financial year.
- 1 new project has been added to the plan for a rating review. This work was already identified as part of the strategic work plan. An external consultant has been appointed to work with Council and the Community to conduct this rating review with work due to start in December 2024.
- Attachment 3 to this report includes a scope of work for Audit and Risk Committee consideration, bringing together 2 projects of procurement and contract management. The scope of works will be sent as a request for quotation to select independent suppliers.
- Council Policy review is in progress with 8 out of 78 policies remaining for review.

Not Started – The internal financial controls review is completed biennially and due to commence December/January.

Needs Review – The penetration testing project is currently off track. Council's managed host provider completes this as part of their regular security plan. It is anticipated that this will be completed this financial year and a report will be provided.

Future Year Project – 9 projects have been included for future years, with 5 planned for the 2025/2026 financial year and 4 planned for 2026/2027 financial year. As part of the amended internal audit plan there have been some movements on projects between the years and some new projects added where there is a risk exposure identified for Council. There is room in 2026/2027 to add another project should the need arise.

Recommendations and Actions – From the internal audits completed, Attachment 4 to this report provides a detailed table of recommendations, actions and completion dates with management commentary. The table below provides a high-level summary with comparison to the previous report in July 2024.

Internal Audit Project	Recommendations & Actions	Actions Complete	Actions Pending
Payroll and Remuneration	3	2 (previously 2)	1
PDI Act	16	5 (previously 2)	11 (previously 14)

DETAILED IMPLICATIONS

Financial and Budget	The Internal Audit Plan 2024-2026 was created to be conducted within the current available budget (pending a procurement process). \$20k has been included in the 2024/2025 plus \$20k for a rating review. Improvements have been made to the plan to estimate costs associated with internal audits to be completed by external parties in future years as follows: FY2025/2026 \$25k FY2026/2027 \$35k These amounts are estimates only and subject to change.
Other Resources	The administration and implementation of the internal audit plan requires dedicated time from members of staff throughout Council. Where possible, the plan has been reduced to take this into consideration and deliver meaningful, value adding audits within current resourcing levels.

RISK ANALYSIS

Consequence	Consequence Rating:	Risk Likelihood Rating:	Risk Rating	Risk Controls and effectiveness	Risk Mitigation Plan
Finance	Minor (2)	Possible (3)	Moderate	Council has adequate systems in place to ensure value for money for its community	Procurement Policy, Procedures and internal audit.
Reputation	Moderate (3)	Unlikely (2)	Moderate	Council has robust procurement procedures in place to uphold the highest operating standards	Continue to ensure openness and transparency and report to the public regarding internal audit recommendations
Legal / Regulatory / Policy	Moderate (3)	Possible (3)	Moderate	Identification of non-compliance in certain area.	Internal Audit Plan has been amended to include areas for concern as a means to value add and improve

People	Moderate (3)	Possible (3)	Moderate	In some areas recruiting and retaining qualified staff has been identified as an issue.	Work on recruitment strategies and culture
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RELEVANT COUNCIL POLICY

[Internal Audit](#)

IMPLEMENTATION, COMMUNICATION AND ENGAGEMENT

Following feedback from the Audit and Risk Committee on the attached scope, external consultants will be requested to quote and subsequently engaged to perform an internal audit on functions of procurement and contract management.

Individual Internal Audit Reports will be brought to the Audit and Risk Committee for review as they are completed. The next quarterly Internal Audit report will be brought to the Audit and Risk Committee February 2025.

CONCLUSION

The Internal Audit Plan has been amended to include a fourth rolling year as the first year of the original plan has now concluded. Following feedback from the Audit and Risk Committee internal audit projects have been reviewed. As part of the review some projects have been removed and others shuffled between the years for the purpose of creating an administratively achievable plan.

An update on the progress towards the amended Internal Audit Plan has been included and provides an update on the status of internal audit projects.

ATTACHMENTS

1. Actions and Recommendations tracking - completed internal audits [5.2.1 - 3 pages]
2. Internal Audit Plan (detail) FY 2024-2027 [5.2.2 - 3 pages]
3. Procurement and Contract Management - internal audit project scope [5.2.3 - 4 pages]
4. Internal Audit Plan 2023/2024 - 2026/2027 [5.2.4 - 13 pages]

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Audit and Risk Committee Meeting Agenda

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Recommendations and Actions

Payroll and remuneration processes	Risk Rating	Lead	Status	Completion Date	Comments
<p>1a The Council's Administrative Principle Risk Management was issued in June 2022 and is noted on the document as due for review in June 2023. This document is overdue for review.</p> <p>We note that the Council adopted a reviewed Risk Management Policy in June 2024</p>	Moderate	General Manager Corporate and Regulatory Services	Completed	Jun-24	The Risk Management Policy was reviewed by the Audit and Risk Committee and adopted by Council in June 2024.
<p>1b The Administration Procedure – Acting Arrangements and Higher Duties Allowance, provides guidance on the processes for higher duties but also extracts from EBs and Awards. It does not include Mixed Functions for field staff which has different provisions for payment at higher classifications. A procedure should extract all components from a Relevant Award or EB but be kept updated whenever those change or instead refer to the relevant Clause Numbers of the Award or EB.</p>	Moderate	Manager Organisational Development	In Progress	Dec-24	Administration Principle is being reviewed and is scheduled to be updated by the end of the calendar year.
<p>2 One contract was signed manually by the employee and not signed by a witness. Two contracts were not signed by the CEO. One contract was signed by the CEO and employee via Adobe Sign; the witness box remains on the document and is unsigned. An employment contract does not need a witness when signed securely, such as using Adobe Esign, but if the Council is not going to use a witness, the witness box should be removed. We note that the latest contracts did not have a witness box. The Council also now uses Adobe Esign to electronically sign their employment contracts. This process ensures that all parties sign the contract and initial each page.</p> <p>The Contract with the missing CEO signature should be addressed.</p>	Low to Moderate	Manager Organisational Development	Completed	Jul-24	<p>The contracts with the missing CEO signature had a letter of offer which is issued by the CEO. The organisation has adopted esigning processes to ensure a streamlined approach for the perspective employee. This was identified and implemented prior to the audit being undertaken. The areas of improvement have been rectified accordingly.</p> <p>One of the contracts that was not signed by the CEO covers terms and conditions within the EB.</p> <p>The other contract that was not signed by the CEO will be addressed as the terms and conditions fall outside of the EB</p>

PDI Act	Risk Rating	Lead	Status	Completion Date	Comments
<p>1 Consider and confirm the Council's short-term intent in relation to city planning and the use of code amendments.</p>	Moderate	Manager Development Services	Not Started	Mar-25	Council intends to wait for the finalisation of the Limestone Coast Regional Plan before commencing code amendment work. Completion date: First Qtr of 2025 - Noting Council's Budgetary Restraints - No Budget allocation for 24/25 FY Awaiting finalisation of Regional Plan to guide future code amendments.
<p>2 Review whether the Planning Team have sufficient capacity and resources to lead Council-initiated code amendments, and/or respond to externally driven code amendments.</p>	Moderate	General Manager Corporate and Regulatory Services	In Progress	Jul-25	Service reviews and workforce planning project will commence in first quarter of 2024-25. Summary findings will be presented to the Audit and Risk Committee upon completion.
<p>3 Prioritising human resourcing for the Planning Team.</p>	High	Manager Development Services	Completed	Jul-24	Addressing via para planner / additional administration support. Para Planner position filled in mid-June 2024. Senior Planning Position now vacant upon the resignation by the incumbent November 2024.
<p>4 Consider ways to reduce the workload associated with lower-level customer requests on the Development Services team.</p>	High	Manager Development Services	In Progress	Sep-24	Para Planner commenced June 2024, Admin assistance currently being finalised, Para planner will commence work on FAQ's in conjunction with other officers in August 2024
<p>5 Re-introduce regular, recurrent scheduled meetings between Development Services and Operations & Engineering teams and other stakeholders.</p>	Moderate	Manager Engineering Design & Assets	In Progress	Oct-24	Meetings scheduled as required.
<p>6 Conduct a mapping exercise to document/confirm roles and responsibilities between the Development Services and City Infrastructure teams.</p>	Moderate	Manager Engineering Design & Assets	In Progress	Oct-24	Will be impacted by proposed legislative changes. Being addressed at the reintroduced meetings between Development Services and City Infrastructure.

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7	Consider how CoMG could influence planning and development activity by more proactively engaging with external stakeholders at the pre-planning stage, where applicable.	Moderate	ELT to determine	Not Started	Dec-24	<p>Guidance Development: Develop comprehensive guidance documents outlining CoMG's preferred positions on key elements of development plans. This should include clear explanations of requirements under relevant legislation like the Planning and Development Infrastructure (PDI) Act.</p> <p>Best Practice Outcomes: Define CoMG's views on best practice outcomes for holistic planning considerations such as stormwater management, established tree retention, streetscape enhancement, and heritage character preservation. This can be communicated through guidelines, policy statements, or informational materials provided to developers.</p> <p>Subject Matter Expert Availability: Identify and designate CoMG subject matter experts who can assist developers with inquiries at the pre-planning stage. Ensure that these experts are accessible and responsive to developers' needs, providing guidance and expertise to help align projects with CoMG's objectives and regulatory requirements.</p> <p>Stakeholder Engagement Platforms: Establish platforms or forums for regular engagement between CoMG representatives and external stakeholders, including developers, community groups, and industry associations. These platforms can facilitate dialogue, exchange of ideas, and collaboration on planning and development initiatives.</p> <p>Education and Awareness Programs: Conduct educational programs and outreach activities to raise awareness among developers and other stakeholders about CoMG's priorities, policies, and expectations regarding planning and development. This can include workshops, seminars, and informational materials disseminated through various channels.</p>
8	Increase capacity to perform important higher-risk compliance and enforcement actions.	Moderate	Manager Development Services	Not Started	Jun-25	<p>Prioritise Compliance Actions: Evaluate the current workload of Class 1 building inspections and identify areas where resources can be reallocated. Prioritize higher-risk compliance and enforcement actions over routine inspections to focus efforts on addressing outstanding issues.</p> <p>Training and Delegation: Provide comprehensive training to select administrative support staff to handle lower-level tasks typically performed by Building Officers. Assign responsibility for tasks such as following up with developers/building owners, data reporting, and customer service provision</p> <p>Streamlining Processes: Identify opportunities to streamline compliance and enforcement processes to improve efficiency. This may include leveraging technology for streamlined communication with stakeholders.</p>
9	Consider engaging external consultants to assist with backlogs in class 2-9 building inspections.	Moderate	Manager Development Services	Completed		Backlog of inspections have been completed.
10	Ensure that Council's latest/updated published Delegations Register as available on the public website.	Low	Manager Governance and Property	Completed	Jul-24	This is an ongoing obligation, and is consistently updated in accordance with any updates in head/sub-delegations. We are currently working to include Instrument C & D in this register.
11	Work to ensure that members of the Limestone Coast Southern Regional Assessment Panel have clarity around responsibility for maintaining/updating relevant delegations.	Low	Manager Governance and Property	In Progress	Nov-24	<p>COMG is currently the council responsible for 'administering' the LCSRAP. Therefore, when updates come through in RelianSys which relate to Instrument C or D under the PDI Act, Tracy Tzioutziouklaris (as Assessment Manager) is notified and makes the necessary arrangements to update affected sub-delegations (whether that is directly in her capacity as AM, or organises for the requisite report to be tabled with the LCSRAP).</p> <p>Given this recommendation relates more specifically to the role/responsibilities of individual councils in their administration of those sub-delegations to their staff, an item will be included on the Regional Governance Network (including governance officers from all 7 LCLGA councils) meeting to share the way COMG currently manages this and recommending that governance officers ensure a similar robust process is in place at any councils who are also a member council of the LCSRAP.</p>
12	Develop a pragmatic approach to periodically confirming that Development Services officers' delegations are up to date, correct and that officers have signed acceptance of these delegations.	Low	Manager Governance and Property	Completed	Nov-24	The way this is currently done in practice is that Development Services staff keep track of their current delegations via the 'live' link to RelianSys on our website. We are currently working to include Instrument C & D in this register. We already receive queries from Development Services staff periodically querying their delegations, so we are confident this is occurring in real time.
13	The BFSC consider developing a proactive approach to inspecting higher-risk buildings.	Low	Manager Development Services	Not Started	Dec-24	dependant on adequate resourcing. Final result to be reported back to Audit and Risk Committee.

City of Mount Gambier
Audit and Risk Committee Meeting Agenda

25 November 2024

14	Review and update CoMG's complaint handling policy with respect to PDI Act obligations.	Low	Manager Governance and Property	Completed	Nov-24	The Request for Service and Complaints Policy has been reviewed and the relevant inclusions under the PDI Act complains processes added. This is set to be presented to the A&RC in November, and Council in December.
15	Consider monitoring trends of community feedback/complaints to assist continuous improvement.	Low	Manager Organisational Development	Not started	Dec-24	Set up a regular schedule for analysing community feedback and complaints data. This could be done monthly, quarterly, or annually, depending on the volume of feedback received. Analyse the data to identify recurring issues, trends, and areas for improvement. Based on the analysis of feedback and complaints data, identify specific areas within development services that require improvement. Look for patterns or common themes in the feedback to pinpoint areas where changes or adjustments may be needed. Develop action plans to address the identified improvement opportunities. A new suite of Customer Experience reporting is currently being developed and will be implemented by 31 August 2024. Complaints Policy has been updated to include information under the Planning, Development and Infrastructure Act 2016.
16	Reconsider the need to continue maintaining the Land Division and Building and Swimming Pool Inspection policies, and either revoke them or update them to ensure consistency with legislation.	Low	Manager Engineering Design & Assets	In Progress	Sep-24	The Land Division Policy is currently under review by the infrastructure team. The Building and Swimming Pool Inspection can be revoked

Internal Audit Plan 2023/2024-2026/2027
(November 2024 update)

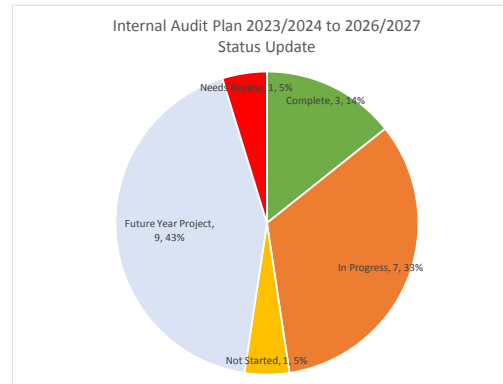
No.	Internal Audit Project	Description	Strategic Risk	Category	Resource	Status	Lead	2023/ 2024	2024/ 2025	2025/ 2026	2026/ 2027	Latest Progress update
1	Internal Audit Plan Development	Development of the Internal Audit Plan following review in 2024. This will include indicative audit scopes and links to Council's Strategic Risk Register.	All Risks	All	Internal	Complete	Manager Financial Services	\$0				Reviewed and Updated by Audit and Risk Committee June 2024
2	Penetration Testing	The objective of this testing is to identify weaknesses within the COMG internal network on an ongoing basis.	Cyber Security	Operational	External	Needs Review	Manager Organisational Development		\$0			Council's managed host provider completed this as part of their regular cyber security plan. An update will be brought to a future Audit and Risk Committee meeting, but will exclude specific details on vulnerabilities to avoid exposing the provider to unnecessary risk.
3	Incident Response Plan	Review the adequacy of the incident response plan.	Cyber Security	Operational	External	In Progress	Manager Organisational Development		\$0			Confirmed this will be undertaken by Local Government Risk Services (LGRS) with reporting to be brought to Audit and Risk Committee Meeting in February 2025
4	Payroll & Remuneration	Review onboarding, changes to staff employment terms and exit of staff.	Financial Sustainability	Operational	External	Complete	Manager Financial Services	\$10,000				This is now complete. Report tabled at Audit and Risk Committee meeting July 2024.
5	Payroll & Remuneration	Broader organisation wide internal audit testing a range of current employees (excluding the employees within the scope of the above audit) against the terms and conditions of the relevant EBs, Awards and Contracts	Financial Sustainability	Operational	External	Future Year Project	Manager Financial Services				\$8,000	
6	Position Description & Accreditation	Review of position descriptions across the organisation to ensure that they are in date, accurate and that accreditation has been maintained by staff.	People, Workforce and Compliance	Compliance/ Legislation	Internal	In Progress	Manager Organisational Development		\$0			Work has started in specific areas to review PD's and is continuing with reporting to be brought to the Audit and Risk Committee Meeting in March 2025.
7	PDI Act 2016 - Post Implementation Audit	Review of processes and organisational compliance further to the implementation of the PDI Act 2016.	Governance, Compliance, and Legislative Obligations	Compliance/ Legislation	External	Complete	Manager Financial Services	\$10,000				This is now complete. Report tabled at Audit and Risk Committee meeting July 2024. 16 recommendations tabled.
8	Data Protection & Privacy	The review will assess the design of Council's process for compliance with relevant privacy legislation and testing the operating effectiveness of key controls such as data management, data storage, privacy breach response and management.	Cyber Security	Compliance/ Legislation	Internal	In Progress	Manager Organisational Development		\$0			Administrative Principle is in draft format. Currently working through data management clean up project.
9	Management of Leave Entitlements	Review of staff leave entitlements focusing liabilities, and effectiveness of administrative principles and procedures.	People, Workforce and Compliance	Compliance/ Legislation	Internal	Future Year Project	Manager Organisational Development				\$0	Principle in draft format expected completion December 2024. Will commence regular reporting in 2025 (currently adhoc).
10	Legislated Training	Review of completion of legislated training across the organisation.	Safety Compliance and WHS Management	Compliance/ Legislation	Internal	Future Year Project	Manager Organisational Development			\$0		
11	Workers Compensation Process	Review of effectiveness of administrative principles and procedures.	Safety Compliance and WHS Management	Compliance/ Legislation	External	Future Year Project	Manager Financial Services			\$0		
12	Fraud Prevention	Review the effectiveness and completeness of Council's framework (gap analysis vs standard, roles, responsibilities, policies and procedures and internal training and awareness).	Governance, Compliance, and Legislative Obligations	Compliance/ Legislation	External	Future Year Project	Manager Financial Services			\$9,000		

City of Mount Gambier
Audit and Risk Committee Meeting Agenda

25 November 2024

13	Council Policies	Review of Council policies ensuring alignment with accepted industry best practice standards and legislation.	Governance, Compliance, and Legislative Obligations	Compliance/ Legislation	Internal	In Progress	Manager Governance and Property		\$0			Council undertakes a review of all policies and procedures at least once per council term (four yearly) unless otherwise stipulated by legislation. Reviews require consideration of relevance, accuracy against current practice, compliance with industry 'best practice' and relevant legislation / reform. Currently, council has 8 out of 78 policies remaining for review during the relevant period.
14	Investigations	Review of investigation procedures.	Safety Compliance and WHS Management	Compliance/ Legislation	External	Future Year Project	Manager Organisational Development			\$6,000		
15	Project Health Check	This review will include an assessment of a project's management mechanisms, governance structure, project team roles and responsibilities, and project status reporting mechanisms.	Major Infrastructure	Strategic	External	Future Year Project	Manager Financial Services				\$10,000	
16	Procurement	Review the adequacy of procurement policies, procedures and compliance herewith including exemptions.	Financial Sustainability	Compliance/ Legislation	External	In Progress	Manager Financial Services		\$10,000			scope prepared to be presented to Audit and Risk Committee November 2024
17	Contract Management	Overarching review of adequacy of Policies, Procedures and Compliance including roles and responsibilities across Council and tools to record and access required information and report against.	Financial Sustainability	Compliance/ Legislation	External	In Progress	Manager Financial Services		\$10,000			scope prepared to be presented to Audit and Risk Committee November 2024
18	Plant and Fleet	Review Plant utilisation and purchasing strategies. Eg lease v's buy v's hire and the most efficient use of resources with consideration to the local economy.			External	Future Year Project	Manager Financial Services				\$10,000	Per ARC Resolution 5.10 Draft Revised Internal Audit Program COMMITTEE RESOLUTION Moved: Alexander Brown Seconded: Mayor Lynette Martin 3. That plant and fleet be subject to a future internal audit in a later iteration of the Internal Audit program.
19	Rating Review	To review and improve the fairness and equity of the current system of rating.			External	In Progress	Manager Financial Services		\$20,000			LGIQ has been appointed to undertake the rating review and will begin working with Elected Members and Council Administration in December 2024. The rating review requires public consultation and will be brought back to
20	General Inspectorate	Review and assess procedures and record keeping in relation to enforcements. Risk that Council is exposed to unnecessary litigation and ineffective use of resources if inadequate documentation and process.			External	Future Year Project	Manager Governance and Property				\$10,000	
21	Internal Financial Controls	In accordance with the LG Act and external auditors, a biennial review of financial internal controls in alignment with the better practice model is required.			Internal	Not Started	Manager Financial Services		\$0		\$7,000	due to commence December/January to be reported back to Audit and Risk Committee at the February meeting (alternatively March meeting if unable to meet February deadline). This review is required biennially in agreement with external auditors. Estimated \$ are included for an program to help track internal financial controls and continuous improvements against these controls.
Future Iterations								\$20,000	\$40,000	\$25,000	\$35,000	
24	Cash Handling											

Legend		21
Complete	Internal audit complete. Actions and recommendations arising from the audit may not yet be complete. These will be monitored separately.	3
In Progress	progress has been made towards the internal audit. This could include a number of stages including scoping of works, select RFQ, appointment of an external consultant or that the internal audit itself is currently being undertaken.	7
Not Started	Planned internal audit not yet started, but still within anticipated time frames for the current financial year.	1
Future Year Project	Internal audit is planned for a future financial year.	9
Needs Review	Internal audit requires review and is currently off track. Plan may require updating pending review. Elements of the internal audit could be on track and some elements may be off track or require updating.	1



items removed

ex 14	Grants Management	Review of Council's 'Cradle to Grave' grants process from strategy to acquittal.	Financial Sustainability	Strategic	External	Needs Review	Manager Financial Services						This has been identified as a strategic work plan project.
ex 17	Legislative Compliance	Assessment of COMG's legislative compliance work plan, auditing one act at a time with actions monitored and managed by Council Staff.	Governance, Compliance, and Legislative Obligations	Compliance/ Legislation	External	Needs Review	Manager Governance and Property						This has been identified as a strategic work plan project and is ongoing as part of Council operations.



Request for Quote AF23/409-03 Internal Audit Procurement and Contract Management

City of Mount Gambier seeks to engage a suitably qualified consultant to undertake internal audits on two processes: Procurement and Contract Management.

Background

The City of Mount Gambier Internal Audit Plan (2023/2024 – 2026/2027) has been developed to ensure that keys strategic risks are being effectively managed and to enhance the business performance of Council by reviewing existing business processes and recommending improvements to process effectiveness, efficiency and economy. A copy of the plan is included as Appendix A.

The plan sets out individual projects to be undertaken by external resources each year. The scope of this request for proposal is for the following projects:

- Procurement – Review of the adequacy of policies, procedures and compliance herewith including exemptions.
- Contract Management – Overarching review of adequacy of policies, procedures, delegations and compliance herewith including roles and responsibilities across Council and tools to record/track and access required information and report against.

Council has a total budget in the vicinity of \$16,000 to undertake the above internal audits.

Suitably qualified consultants are invited to submit proposals for one or both audits.

Documents to be considered when undertaking the internal audits include:

- City of Mount Gambier Policies:
 - Internal Audit Policy
 - Internal Controls Policy
 - Risk Management Policy
 - Records Management Policy
 - Procurement Policy
- Code of Conduct
- [BUYING TRUST: Corruption risks in public sector procurement \(icac.sa.gov.au\)](https://www.icac.sa.gov.au)

Scope

1. Procurement

The scope of this audit is to evaluate the effectiveness of the internal control framework over the procurement process. Specifically, the audit should consider whether:

- Council has policies, systems, and controls in place to enable transparent, efficient and effective procurement activities including resourcing.
- Procurement policies and procedures are communicated to, and understood by key stakeholders.
- Effective monitoring and reporting mechanisms are in place to provide management with accurate, relevant, and reliable information for decision-making regarding the delivery of procurement services.
- Controls over raising and approving purchase orders are in place.

- There are processes for checking goods and services when receiving them.
- Exemptions from seeking quotes are well documented and justified.
- Processes are in place for seeking, recording and managing conflicts of interest.
- Processes are in place for recording tenders.
- Mechanisms and controls are in place to effectively manage risks related to procurement.
- Appropriate training is provided to staff.
- Weighting criteria is fair, relevant and poised to meet objectives including value for money, the local economy etc.
- Analysis of tender responses are robust and considers impacts on Council over the longer term, not just the initial outlay where appropriate.

2. Contract Management

The scope of the contract management internal audit is to evaluate the effectiveness and completeness of the contract management framework and identify gaps where improvement is recommended. Specifically, the audit should consider whether:

- Council has appropriate resources and systems in place to effectively and efficiently manage contracts through the term of the contract including deliverables, milestones and dispute resolution.
- A Contract Register is monitored to ensure key dates are flagged and subsequent to this appropriate action is undertaken.
- Documentation is executed in accordance with Council delegations.
- An appropriate contract management system has been implemented to enable ongoing monitoring of contract milestones.
- Project costs are monitored through the life of the contract to identify any budget overspends.
- Roles and responsibilities are clearly defined in relation to management of contracts.
- Contract documentation such as variations and certificates are issued and approved where applicable.
- Mechanisms and controls are in place to effectively manage risks related to contract management.
- Appropriate training is provided to staff.

Deliverables

Submissions should include full details of the proposed audit process (ie. what will be covered, process which will be undertaken and staff that will be involved) together with a proposed timeline.

The quote must be a lump sum amount for each audit included, with details of any anticipated disbursements.

Lodgement of Quotes

Quotes must be received by 2pm on Thursday, **xxx** 2024 via email to smcintosh@mountgambier.sa.gov.au.

Terms and Conditions of Purchase

A purchase order will be issued for the services. The City of Mount Gambier Standard Terms and Conditions of Purchase are available for download from www.mountgambier.sa.gov.au.

Enquiries

Please contact the undersigned for any enquiries or requests for information or clarification.

Steph McIntosh
Procurement Business Partner
smcintosh@mountgambier.sa.gov.au

Kahli Rolton
Manager Financial Services
krolton@mountgambier.sa.gov.au

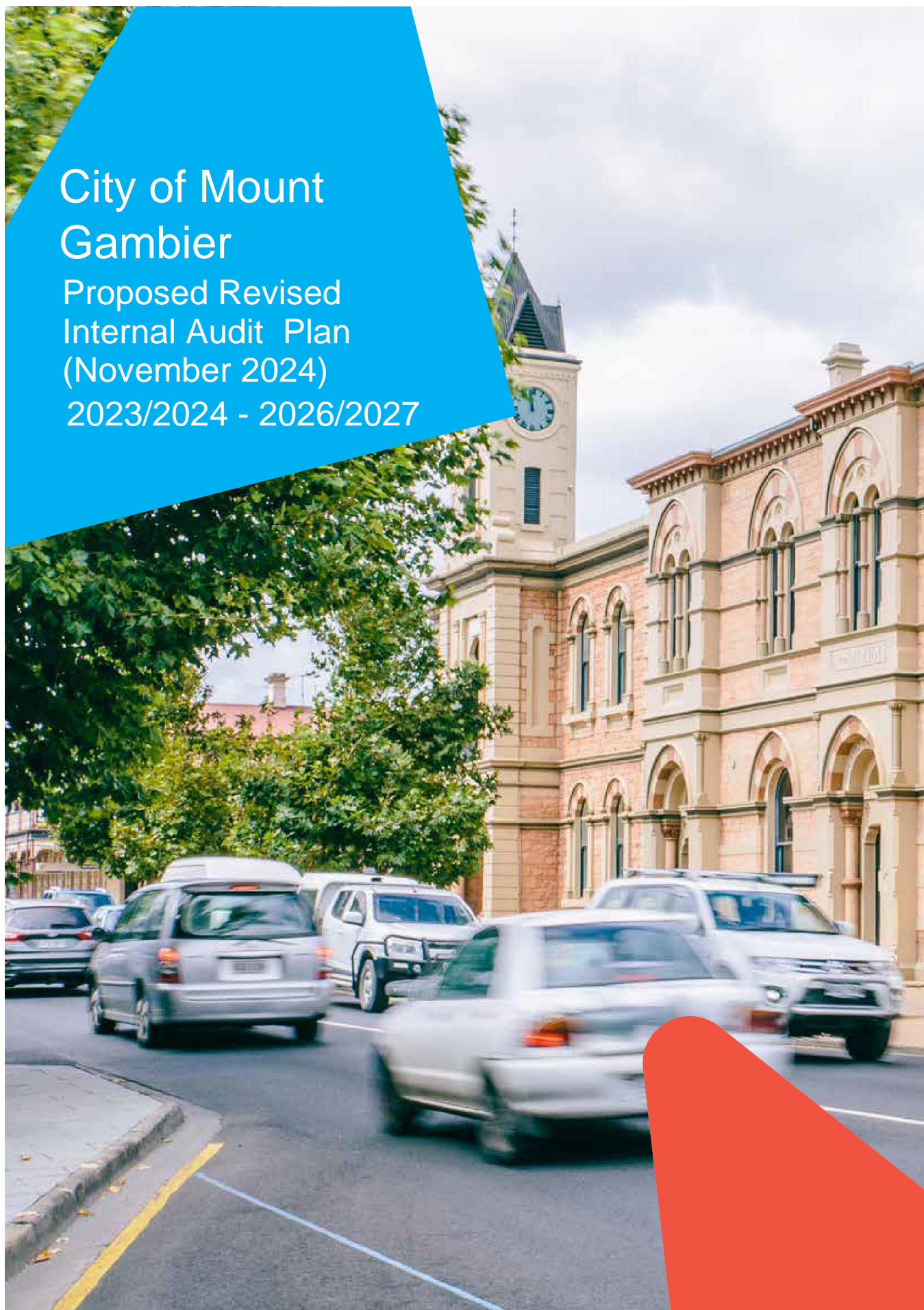
Appendix A – Internal Audit Plan

Updated plan to be inserted.

DRAFT

City of Mount Gambier

Proposed Revised
Internal Audit Plan
(November 2024)
2023/2024 - 2026/2027





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Objective:

- **Proposed Internal Audit Projects** - The City of Mount Gambier's Internal Audit Plan presents the proposed internal audit projects for the 2023/2024 – 2026/2027 financial years.
- **Key Objective** - The objective of these internal audit projects is to ensure that key strategic risks are being effectively managed and to enhance the business performance of City of Mount Gambier by reviewing existing business processes and recommending improvements to process effectiveness, efficiency and economy.
- **Organisational Performance** - These audit projects are expected to strengthen the effectiveness of risk management, governance and internal controls.

Methodology:

- **Risk Based Approach** - To ensure that the City of Mount Gambier is able to obtain the most value from its internal audit projects, projects have been selected and resources have been allocated to the most significant auditable risks faced by Council.
- **Strategic Risk Register** - This defined focus of internal audit projects assumes that the Internal Audit Plan should be primarily based on City of Mount Gambier's risk profile. Council Administration has reviewed its strategic risk register, and as such this register is the primary source in the determination of the Internal Audit Plan (Appendix 1).
- **Strategic Risk Inherent Risk Extreme** - For the first three year Internal Audit Plan for COMG internal audits have been proposed that have an inherent risk rating of extreme and current risk rating of high as per the Strategic Risk Register summary below:

	Description	Inherent	Current	Target
1	Cyber Security	Extreme	High	Medium
2	Financial Sustainability	Extreme	Medium	Medium
3	People Workforce and Compliance	Extreme	Medium	Low
4	Climate and Future Vulnerability	High	High	Medium
5	People Culture and Workforce Planning	Extreme	High	Medium
6	Safety Compliance and WHS Management	Extreme	High	Medium
7	Environmental Compliance	High	High	Medium
8	Major Infrastructure	Extreme	High	Medium
9	Governance, Compliance and Legislative Obligations	High	Medium	Medium
10	Political Risk and Stability	Medium	Low	Low
11	Economic Development	Medium	Medium	Low
12	Contract Management, Procurement and Project Management	Medium	Medium	Low
13	Relationship, Connection and Engagement with Community	High	Low	Low

Methodology(Continued):

- **Secondary Sources** - Have been considered in the development of the Internal Audit Plan:
 - **External Auditor's Recommendations** - Recommendations made as part of Council's previous interim and balance date audits.
 - **Benchmarking** - A review of internal audits being undertaken by other South Australian Councils.
 - **Internal Financial Controls Self-Assessment** - Controls/activities where action plans have been developed have also been considered.
 - **Scheme/LGRS Audits** – Feedback from audits.
- **Strategic Work Plan** – Council has a number of strategic priorities that Administration will be delivering over the next three years. These include a number of projects such as the workforce plan that are aligned with the strategic risk of People Workforce and Compliance. Where projects are being delivered across the three years either internal audits are not proposed in this plan or are included in the final year.
- **The Internal Audit Plan Categorisation** – The internal audit plan has been categorised principally under three headings as shown below:

Three Types of Audit	
Operational	To review the robustness of systems, policies and processes.
Strategic	To provide an independent examination of the strategic objective, a program, function, operation or the management systems and procedures of council to assess whether the administration is achieving value for money, efficiency, and effectiveness.
Compliance/Legislative	To provide comfort that contractual or legislative/regulatory obligations are being met.



Approval and Revision:

- **Approval** - The City of Mount Gambier's Internal Audit Plan requires approval from the following authorities:
 - Council Executive Leadership Team (ELT);
 - Audit and Risk Committee; and
 - Council.
- **Annual Review** - Subsequent to its adoption the 2023/2024 – 2026/2027 Internal Audit Plan should be reviewed at the end of each financial year against the City of Mount Gambier's risk register which is also revised annually. This ensures that the coming year's audit projects continue to focus on critical business risks impacting the organization. This revision may result in the introduction of new audit projects, removal of some audit projects and re-prioritisation of some existing audit projects.
- **Emerging Issues** - Issues that arise outside the formalised work plan but are considered of high risk or in response to an emerging matter may also drive changes to the program. As Council becomes more mature in its measure of risk or as new risks arise, the Internal Audit Plan will be updated to accommodate any new priorities for audits to be undertaken.

Internal Audit Process:

- **Process Steps** – The steps to be followed in an internal audit are as follows:



Resourcing:

- The City of Mount Gambier's 2023/2024 – 2026/2027 Internal Audit Plan will be delivered utilising the following resource:
 - **Manager Financial Services (MFS) (or such equivalent position)** - Is responsible, on a day to day basis, for the internal audit function of Council. In achieving operational independence of the internal audit function the CEO has ensured that the MFS has dual reporting lines. These reporting lines require that the MFS must:
 - **Administrative Reporting** - Report administratively to the CEO to facilitate day to day operations of the internal audit function and;
 - **Strategic Direction** - Report to the Audit and Risk Committee for strategic direction and accountability of the internal audit function.
 - **Finance Activities** - Where the MFS has responsibility for an activity that is scheduled for review, the Manager Performance and Capability will manage the internal audit to ensure that the independence of the function is not compromised.
 - **Internal Resource** – Where appropriate controls are in place to maintain independence and the skills and capacity are available within the organisation audits will be completed using existing in-house resource.
 - **External Resource** – External providers will be utilised for strategic and compliance audits where specialised skills and experience are required.

Reporting:

- **Individual Internal Audit Reports** - Will be brought to the Council Executive and Audit and Risk Committee as required to detail the scope of the internal audit prior to commencement of the audit activity, with a further report to be brought to the Council Executive and Audit and Risk Committee to provide the internal audit report that will detail the findings and agreed actions.
- **Legislated Reporting:**

Aligned with **Section 126 (4)** of the Local Government Act one of the functions of the Audit and Risk Committee will be as follows:

(i) if the council has an internal audit function—

(A) providing oversight of planning and scoping of the internal audit work plan

(B) reviewing and commenting on reports provided by the person primarily responsible for the internal audit function at least on a quarterly basis

Reporting (Continued):

Aligned with **Section 125A** of the Local Government Act as follows:

- (1) *Despite any other law or instrument to the contrary, the person primarily responsible for the internal audit function - (a) must ensure that any reports they prepare relating to the internal audit function are provided directly to the audit and risk committee; and (b) may report any matters relating to the internal audit function directly to the audit and risk committee.*

As such quarterly reporting will be provided to the Council Executive and the Audit and Risk Committee.

Aligned with **Section 99** of the Local Government Act the CEO will:

- (ib) *to report annually to the relevant audit and risk committee on the council's internal audit processes;*

Internal Audit Plan:

Internal Audit Project	Description	Strategic Risk	Category	Resource	2023/ 2024	2024/ 2025	2025/ 2026	2025/ 2026
Internal Audit Plan Development	Development of the Internal Audit Plan following review in 2024. This will include indicative audit scopes and links to Council's Strategic Risk Register.	All Risks	All	Internal				
Penetration Testing	The objective of this testing is to identify weaknesses within the COMG internal network on an ongoing basis.	Cyber Security	Operational	External				
Incident Response Plan	Review the adequacy of the incident response plan.	Cyber Security	Operational	External				
Payroll & Remuneration	Review onboarding, changes to staff employment terms and exit of staff.	Financial Sustainability	Operational	External				
Payroll & Remuneration	Broader organisation wide internal audit testing a range of current employees (excluding the employees within the scope of the above audit) against the terms and conditions of the relevant EBs, Awards and Contracts	Financial Sustainability	Operational	External				
Position Description & Accreditation	Review of position descriptions across the organisation to ensure that they are in date, accurate and that accreditation has been maintained by staff.	People, Workforce and Compliance	Compliance/ Legislation	Internal				
PDI Act 2016 - Post Implementation Audit	Review of processes and organisational compliance further to the implementation of the PDI Act 2016.	Governance, Compliance, and Legislative Obligations	Compliance/ Legislation	External				

Data Protection & Privacy	The review will assess the design of Council's process for compliance with relevant privacy legislation and testing the operating effectiveness of key controls such as data management, data storage, privacy breach response and management.	Cyber Security	Compliance/ Legislation	Internal				
Management of Leave Entitlements	Review of staff leave entitlements focusing liabilities, and effectiveness of administrative principles and procedures.	People, Workforce and Compliance	Compliance/ Legislation	Internal				
Legislated Training	Review of completion of legislated training across the organisation.	Safety Compliance and WHS Management	Compliance/ Legislation	Internal				
Workers Compensation Process	Review of effectiveness of administrative principles and procedures.	Safety Compliance and WHS Management	Compliance/ Legislation	External				
Fraud Prevention	Review the effectiveness and completeness of Council's framework (gap analysis vs standard, roles, responsibilities, policies and procedures and internal training and awareness).	Governance, Compliance, and Legislative Obligations	Compliance/ Legislation	External				
Council Policies	Review of Council policies ensuring alignment with accepted industry best practice standards and legislation.	Governance, Compliance, and Legislative Obligations	Compliance/ Legislation	Internal				
Investigations	Review of investigation procedures.	Safety Compliance and WHS Management	Compliance/ Legislation	External				
Project Health Check	This review will include an assessment of a project's management mechanisms, governance structure, project team roles and responsibilities, and project status reporting mechanisms.	Major Infrastructure	Strategic	External				

Procurement	Review the adequacy of procurement policies, procedures and compliance herewith including exemptions.	Financial Sustainability	Compliance/ Legislation	External				
Contract Management	Overarching review of adequacy of Policies, Procedures and Compliance including roles and responsibilities across Council and tools to record and access required information and report against.	Financial Sustainability	Compliance/ Legislation	External				
Plant and Fleet	Review Plant utilisation and purchasing strategies. Eg lease v's buy v's hire and the most efficient use of resources with consideration to the local economy.			External				
Rating Review	To review and improve the fairness and equity of the current system of rating.			External				
General Inspectorate	Review and assess procedures and record keeping in relation to enforcement. Risk that Council is exposed to unnecessary litigation and ineffective use of resources if inadequate documentation and process.			External				

It is acknowledged that the Internal Audit Plan may be subject to variations the risk profile or business objectives for Council mature further. Any proposed variations will be presented to the Audit and Risk Committee for consideration prior to any amendments being made to the endorsed Internal Audit Plan.

As required Council's ELT, the Audit and Risk Committee or Council Members may also request for additional audit projects that were not originally included in the Internal Audit Plan.

Appendix 1 - Strategic Risk Register:

Risk ID #	Risk Description	Inherent Risk Rating (If Controls Fail)	Current Risk Rating (Controls in Place)
S1	Inability to maintain connected relationship with community may result in strategic targets and objectives not being aligned to community expectation	High	Low
S2	Non compliance with legislation requirements can result in legal implications and inability to deliver on decision making and critical council services.	Extreme	High
S3	Adequate resource and planning to maintain and current major infrastructure and delivery of new infrastructure	Extreme	High
S4	Inability to meet environmental targets and legislative requirements could impact ability to deliver on core services such as waste management, cemetery operations, conservation and water management, heritage requirements.	High	High
S5	Management of the political environment including relationships with Elected body, State, Federal and Regional Local Governments	Medium	Medium
S6	Access, Connectivity and positioning of the City to ensure ongoing economic viability	Medium	Medium
S7	Effective Contract Management that demonstrates transparency, value and quality of projects	Medium	Medium
S8	Effective management of Rates Revenue, Level of Funding, Revenue Growth, Ineffective Debt, Liability and Expenditure Management	High	High
S9	Organisational preparedness for climate change events, emergency management planning and capability within organisation, community and other councils	High	High
S10	Providing a safe and compliant environment and systems to manage WHS in the workplace, and keep people safe from risk, injury and harm	Extreme	High
S11	Strategic, Planned and Effective workforce planning, including recruitment and retention, creating a positive culture where people with capacity to innovate and grow	Extreme	High
S12	Ineffective Systems can leave the organisation exposed to cyberattacks resulting in possibility of ransom, loss of organisation and community data and reputational damage	Extreme	High
S13	Prevention of Risk or harm to children, young people and vulnerable people, inability to maintain Child Safe Organisational Standard with Department of Human Services	Extreme	High



City of
Mount Gambier

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5.3 POLICY UPDATE

Author: Brittany Shelton, Manager Governance and Property
Authoriser: Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services

RECOMMENDATION

1. That Council report titled 'Policy Update' as presented on Monday 25 November 2024 be noted.

PURPOSE

To update the Audit and Risk Committee on the situation of, and progress towards reviews, for 2022-2026 policy review schedule in accordance with the resolution made in June 2023.

TERMS OF REFERENCE

Section 126 (1a) of the *Local Government Act 1999* (the Act) states that the purpose of an audit and risk committee established by a council (the Committee) is to provide independent assurance and advice to the council on accounting, financial management, internal controls, risk management and governance matters.

Part 1.3 of the relevant Terms of Reference sets out the functions of the Committee, in particular:

"The functions of the Audit and Risk Committee include, per the Local Government Act 1999, Division 2, Section 126 (4):

(h) reviewing and evaluating the effectiveness of policies, systems and procedures established and maintained for the identification, assessment, monitoring, management and review of strategic, financial and operational risks on a regular basis."

RELEVANT LEGISLATION

Local Government Act 1999

SUMMARY OF IMPLICATIONS AND BENEFITS

Implications

- Policies that are non-compliant with legislative requirements or do not reflect current practices increases Council's exposure and also reduces transparency / accountability of decision-making processes.
- Significant delay or stagnation in review schedules may lead to inefficiencies and / or incorrect decisions, operations or functions being carried out, reducing resource efficiency.

Benefits

- A regular periodic review schedule is one of the controls Council's employs to ensure Council is compliant with mandatory policies and codes under by the Local Government Act 1999 (the Act).
- Policies provide transparency and accountability measures for our community and ensure appropriate management of public funds.
- Regular reporting on outstanding policies to the Audit and Risk Committee and Council similarly ensures transparency and accountability and provides a level of assurance for the decision-making body.

BACKGROUND / OPTIONS

At the June 2023 Audit and Risk Committee Meeting, the Committee requested that a progress report regarding mandatory policies be brought back every 6 months. Policy update reports were provided to the November 2023, April 2024 and July 2024 Audit and Risk Committee meetings, with the next 6 monthly update report due in November 2024.

In consideration of the Policy Review update report, at its April 2024 meeting, Council resolved:

2. That the Council Administration conduct periodical reviews of Council policies to ensure compliance with legislative requirements, with the aim of presenting for consideration any other policies to Council at least once during the Council term.

The following list of mandatory policies under the *Local Government Act 1999* (the Act) is provided for reference:

Mandatory Policy	Section of Local Government Act 1999	Council Policy Adopted / Last Reviewed
Prudential Management	section 48(aa1)	September 2023
Procurement	section 49(a1)	December 2023
Contracts and Tenders	section 49(1)	(included in s49(a1) policy)
Public consultation	section 50	April 2020 (pending State Govt Community Engagement Charter/ LGA Policy Template following 2021 LG Reform)
Member Training and Development	section 80A	November 2022
Rating Policies	section 150	June 2023
Internal Controls	section 125(1)	September 2023
Risk Management	section 125(3)	June 2024
Road and Place Naming	section 219(5)	March 2024
Order Making	section 259	May 2024
Behaviour Management	section 262B	September 2023
Internal Review of Council Actions and Complaint Handling	section 270(a1)	March 2017 (pending updated LGA Policy Template following 2021 LG Reform)
Caretaker	section 91A (Elections Act)	January 2022

It is noted that the above table does not include policies as may be required under other legislation, nor does the list include other 'policy like' documents such as Codes, Charters, Plans, Registers etc as are required to be maintained under the Act and other legislation.

As may be seen from the above (updated) table, all mandatory policies required by the Act are in place and have been reviewed in the current Council term with the exception of:

1. Public Consultation Policy - pending the completion of a Community Engagement Charter by the State Government and the development/update of a Template / Model Policy by the Local Government Association, necessitated by local government reform changes in 2021.
2. (Election) Caretaker Policy - last reviewed in January 2022 leading into the November 2022 local government elections, and next scheduled for review in January 2026 leading into the November 2026 local government elections.

Since the last policy review update, policy reviews have been conducted as follows:

April 2024

- Nil

May 2024

- Grants and Sponsorship Policy
- D230 Donations Authority to Approve Requests (rescinded)
- O110 - Order Making
- R180 Records Management
- Library Collection Development (new)
- H120 Historical Matters – Collection (rescinded)
- H125 Historical Matters - Copyright - Les Hill Collection (rescinded)

June 2024

- R105 Rating Policy
- R155 Rate Rebate Policy
- R130 Rates General Matters (rescinded)
- Asset Accounting Policy
- Risk Management

July 2024

- Public Interest Disclosure Policy

August 2024

- U900 Unsolicited Proposals
- R200 Community Land (Reserves) - Lease / Licence / Rental Arrangements
- F225 Fraud, Corruption, Misconduct and Maladministration Prevention Policy
- Onsite Wastewater Systems previously titled B150 - Building - Sewer Connections, Waste Management Control and Provision of Toilet Facilities
- D150 Building and Swimming Pool Inspections (rescinded)
- M225 Members - Service Recognition (rescinded)

September 2024

- W125 Waste Management - Kerbside Refuse Collection

October 2024

- M405 Members - Allowances, Reimbursements, Benefits and Facilities
- M270 Members - Mayor Seeking Legal Advice

November 2024

- Code of Practice for Meeting Procedures (formerly Council Determined Meeting Procedures)
- C290 Internal Review of Council's Decisions
- C200 Request for Service and Complaint Procedure

Accordingly, as at November 2024 8 of Council's 78 policies remain due for review / updating, including the abovementioned 2 identified as mandatory policies.

Two further policies have a scheduled review date falling between now and April 2025, when the next six-monthly policy review report is due for presentation to the Audit and Risk Committee. Only 9 further policies will fall due for review during the remainder of the current Council term until November 2026, with the exception of policies that are reviewed annually.

It is relevant to note that, whilst review dates are allocated / dispersed throughout the four-year term to minimise administrative burden of multiple policies falling due for review at the

same time, a policy should only be considered as being overdue for review if a statutory review requirement has not been met, or the Council resolution to review once within the four-year term has not been met (i.e. a policy only being overdue in the current 2022-2026 term if the last review pre-dates the November 2018 periodic elections).

DETAILED IMPLICATIONS

Legal	The Local Government Act 1999 and other Acts require Council to adopt certain 'mandatory' policies. Except where prescribed there is no legislative requirement to review policies with any particular frequency or time period, however it is practically necessary and a common sector practice. Council has resolved to review each policy at least once during the Council term (i.e. during the period November 2022 to November 2026). Noting policies should be reviewed prior to the election caretaker period commencing in August / September 2026.
Financial and Budget	N/A
Other Resources	The review of policies does not itself manage risk, except where there is a requirement to review within a certain timeframe. However, the continual periodic review of policy provisions to ensure their currency assists with managing relevant risks. Similarly, in circumstances where the risk of adopting policy that is at variance to legislative requirements, there is a risk in the premature review of policy ahead of other supporting resources.

RISK ANALYSIS

Consequence	Consequence Rating:	Risk Likelihood Rating:	Risk Rating	Risk Controls and effectiveness	Risk Mitigation Plan
Finance	Insignificant (1)	Rare (1)	Low	Review schedule in accordance with legislated requirements and industry 'best-practice' standards, Audit & Risk Committee oversight of policies / procedures relating to governance, finance and risk, policies align to relevant industry standards in risk / finance / procedure etc	Audit & Risk Committee oversight of policies / procedures relating to governance, finance and risk
Reputation	Minor (2)	Unlikely (2)	Low	Proactive approach to policy review and transparency for the	Regular reporting to Audit & Risk Committee on progress of overdue

				community, regular reports to Council on outstanding policies maintaining accountability	review schedule
Legal Regulatory Policy / /	Major (4)	Rare (1)	Moderate	Review policies against relevant legislation and regulations to minimise exposure, regularly examining policy provisions to remain current	Audit & Risk Committee oversight of policies / procedures relating to governance, finance and risk
Service Delivery	Minor (2)	Unlikely (2)	Low	Review schedule in accordance with legislated requirements and industry 'best-practice' standards	Regular reporting to Audit & Risk Committee on progress of overdue review schedule
People	Insignificant (1)	Rare (1)	Low	Ensure correct policy training / induction for staff	Residual risk rating within tolerance, no additional treatments recommended <i>NB – WHS policies and procedures not contemplated / included in the within review schedule</i>
Infrastructure	Insignificant (1)	Rare (1)	Low	Inclusion of relevant / impacted staff during policy review	Residual risk rating within tolerance, no additional treatments recommended
Environmental	Insignificant (1)	Rare (1)	Low	Inclusion of relevant / impacted staff during policy review	Residual risk rating within tolerance, no additional treatments recommended

RELEVANT COUNCIL POLICY

N/A

IMPLEMENTATION, COMMUNICATION AND ENGAGEMENT

The updated policies are intended to be managed in accordance with the review schedule framework already in place / operation.

CONCLUSION

Further updates are to be provided to the Audit and Risk Committee on a six-monthly basis.

ATTACHMENTS

Nil

5.4 POLICIES FOR REVIEW

Author: Brittany Shelton, Manager Governance and Property
Authoriser: Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services

RECOMMENDATION

1. That Council report titled 'Policies for Review' as presented on Monday 25 November 2024 be noted.
2. That having been reviewed by the Audit and Risk Committee on 25 November 2024, the following reviewed and amended policies be endorsed:
 - (a) Request for Service and Complaint Procedure - C200
 - (b) Internal Review of Council's Decision - C290
 - (c) Emergency Management Policy
 - (d) Treasury Management Policy - T150

PURPOSE

To present policies and procedures which are recommended for adoption, amendment or revocation for the Audit and Risk Committee's endorsement and information prior to presenting to Council for adoption.

TERMS OF REFERENCE

Section 126 (1a) of the *Local Government Act 1999* (the Act) states that the purpose of an audit and risk committee established by a council (the Committee) is to provide independent assurance and advice to the council on accounting, financial management, internal controls, risk management and governance matters.

Part 1.3 of the relevant Terms of Reference sets out the functions of the Committee, in particular:

"The functions of the Audit and Risk Committee include, per the Local Government Act 1999, Division 2, Section 126 (4):

(h) reviewing and evaluating the effectiveness of policies, systems and procedures established and maintained for the identification, assessment, monitoring, management and review of strategic, financial and operational risks on a regular basis."

Any policies or procedures falling within the ambit of the above provision, or as otherwise required, are presented to the Committee for endorsement and information prior to being presented to Council for adoption.

RELEVANT LEGISLATION

Local Government Act 1999

SUMMARY OF IMPLICATIONS AND BENEFITS

Implications

- Policies that are non-compliant with legislative requirements or do not reflect current practices increases Council's exposure and also reduces transparency / accountability of decision-making processes.
- Significant delay or stagnation in review schedules may lead to inefficiencies and / or incorrect decisions, operations or functions being carried out, reducing resource efficiency.

Benefits

- A regular periodic review schedule is one of the controls Council's employs to ensure Council is compliant with mandatory policies and codes under by the Local Government Act 1999 (the Act).
- Policies provide transparency and accountability measures for our community and ensure appropriate management of public funds.
- Regular reporting on outstanding policies to the Audit and Risk Committee and Council similarly ensures transparency and accountability and provides a level of assurance for the decision-making body.

BACKGROUND / OPTIONS

Council periodically reviews its policies and procedures during each Council term, unless legislative provisions require otherwise, to ensure they remain up to date with legislative, administrative or civic requirements, Council and community expectation and emerging practices in the sector.

Following the Interim Audit carried out in May 2023, the review of all policies and procedures continues with progress tracked against an action plan and regular reporting to the Executive Leadership Team and Audit and Risk Committee.

Following the last Council meeting on 15 October 2024, eight (8) of Council's suite of 78 policies and procedures need to be reviewed or updated. This includes two (2) policies that are currently temporarily suspended.

The following policies and procedures have been reviewed by the relevant departments and Executive Leadership Team and are now presented for endorsement / review:

Policy / Procedure	Proposed Changes
Request for Service and Complaints Procedure - C200	The procedure has been reviewed in line with the LGA model templates for request for service policy / procedure and complaint handling policy / procedure, as well as the provisions under s270 of the Act. The document has been re-classified from 'policy' to 'procedure' to more accurately reflect the nature of the document. References to legislation have been updated in accordance with reform and some practical elements have been strengthened to provide clarity to users.
Internal Review of Council's Decision - C290	The policy has been reviewed and amended in line with the Statutes Amendment (Local Government Review) Act 2021 reform.
Emergency Management Policy	The policy has been reviewed and amended in line with the State Emergency Management Plan and Local Government

	Emergency Management Framework to ensure the best practice model is utilised and update the current delegations in place for City of Mount Gambier staff.
Treasury Management Policy - T150	<p>A review of the T150 Treasury Management Policy has been undertaken with only minor changes proposed. The Policy was robustly reviewed when Council embarked on the significant Wulanda Recreation and Convention Centre project. The principles underpinned in the Policy remain pertinent today and the Policy was prepared with foresight to allow changes to debt structuring as required from time to time.</p> <p>Minor changes are reflected in red text in Attachment 1 to this report and include:</p> <ul style="list-style-type: none"> • Grammatical corrections • Clarity around: <ul style="list-style-type: none"> ○ Council roles and responsibilities – consolidated at one item, rather than spread throughout the Policy. ○ Affordability – ensuring consideration of whole of life cost of capital impacts ○ Delivery and maintenance of assets – calling out particular attention to ensuring existing assets are renewed in line with service standards set out in management plans. • The Policy is set for review at minimum review every 3 years.

Copies of the marked-up policies are **attached** to this report for consideration.

To further assist Members, a spreadsheet detailing the Council's policies, along with status update for those requiring attention, is also **attached** for reference.

DETAILED IMPLICATIONS

Legal	The Local Government Act 1999 and other Acts require Council to adopt certain 'mandatory' policies. Except where prescribed there is no legislative requirement to review policies with any particular frequency or time period, however it is practically necessary and a common sector practice. Council has resolved to review each policy at least once during the Council term (i.e. during the period November 2022 to November 2026). Noting policies should be reviewed prior to the election caretaker period commencing in August / September 2026.
Financial and Budget	N/A
Other Resources	The review of policies does not itself manage risk, except where there is a requirement to review within a certain timeframe. However, the

	continual periodic review of policy provisions to ensure their currency assists with managing relevant risks. Similarly, in circumstances where the risk of adopting policy that is at variance to legislative requirements, there is a risk in the premature review of policy ahead of other supporting resources.
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RISK ANALYSIS

Consequence	Consequence Rating:	Risk Likelihood Rating:	Risk Rating	Risk Controls and effectiveness	Risk Mitigation Plan
Finance	Insignificant (1)	Rare (1)	Low	Review schedule in accordance with legislated requirements and industry 'best-practice' standards, Audit & Risk Committee oversight of policies / procedures relating to governance, finance and risk, policies align to relevant industry standards in risk / finance / procedure etc	Audit & Risk Committee oversight of policies / procedures relating to governance, finance and risk
Reputation	Minor (2)	Unlikely (2)	Low	Proactive approach to policy review and transparency for the community, regular reports to Council on outstanding policies maintaining accountability	Regular reporting to Audit & Risk Committee on progress of overdue review schedule
Legal Regulatory Policy / /	Major (4)	Rare (1)	Moderate	Review policies against relevant legislation and regulations to minimise exposure, regularly examining policy	Audit & Risk Committee oversight of policies / procedures relating to governance, finance and risk

				provisions to remain current	
Service Delivery	Minor (2)	Unlikely (2)	Low	Review schedule in accordance with legislated requirements and industry 'best-practice' standards	Regular reporting to Audit & Risk Committee on progress of overdue review schedule
People	Insignificant (1)	Rare (1)	Low	Ensure correct policy training / induction for staff	Residual risk rating within tolerance, no additional treatments recommended <i>NB – WHS policies and procedures not contemplated / included in the within review schedule as they are aligned with LGA WHS policy suite</i>
Infrastructure	Insignificant (1)	Rare (1)	Low	Inclusion of relevant / impacted staff during policy review	Residual risk rating within tolerance, no additional treatments recommended
Environmental	Insignificant (1)	Rare (1)	Low	Inclusion of relevant / impacted staff during policy review	Residual risk rating within tolerance, no additional treatments recommended

RELEVANT COUNCIL POLICY

[Emergency Management](#)
[Internal Review of Council's Decisions - C290](#)
[Request for Service and Complaint - C200](#)
[Treasury Management - T150](#)

IMPLEMENTATION, COMMUNICATION AND ENGAGEMENT

The updated policies are intended to be managed in accordance with the review schedule framework already in place / operation.

CONCLUSION

That having been review by the Audit and Risk Committee on 25 November 2024, the following reviewed and amended policies be endorsed:

- (a) Request for Service and Complaint Procedure - C200


(b) Internal Review of Council's Decision - C290

(c) Emergency Management Policy

(d) Treasury Management Policy - T150

ATTACHMENTS

1. DRAFT - Council Procedure C200 - Request for Service and Complaint Procedure [5.4.1 - 11 pages]
2. DRAFT - Council Policy C290 - Internal Review of Councils Decision [5.4.2 - 10 pages]
3. DRAFT Council Policy - Emergency Management [5.4.3 - 10 pages]
4. DRAFT - Council Policy - Treasury Management - T150 [5.4.4 - 8 pages]
5. Council Policies Due for Review - as at 15 10 2024 [5.4.5 - 5 pages]

 <p>City of Mount Gambier</p>	C200 - REQUEST FOR SERVICE AND COMPLAINT <u>PROCEDURE POLICY</u>	Version No:	6
		Issued:	16 July 2019
		Next Review:	March 2024 October 2027 ⁵

1. INTRODUCTION

Local Government provides an extensive range of services and infrastructure to communities and discharges obligations under many pieces of legislation.

Section 270 of the *Local Government Act 1999* requires Council to develop and maintain policies, practices and procedures for dealing with:

- 'any reasonable request for the provision of a service by the Council or for the improvement of a service provided by the Council' and
- 'complaints about the actions of the Council, employees of the Council, or other persons acting on behalf of the Council.'

Council is committed to the provision of quality service to customers and regards complaints as an opportunity to improve practices and procedures and to resolve matters of concern.

The aim of this procedure is to provide a fair, consistent and structured process for submitting requests for service, or complaints regarding Council's action, decision or service. Lessons learnt from complaint investigations will be used to directly inform service improvements.

This procedure will be made widely accessible to ensure that customers are fully aware of their right to complain. Information about how to lodge a complaint will be published on Council's website.


This policy aims to:

- Provide guidance on what may constitute a reasonable request for a service or an improvement to a service
- Distinguish between requests, complaints and feedback to Council and give direction on management of requests
- Establish a standardised process for assessing and processing requests including the collation of information which can be used to directly inform service improvements
- Provide a fair, consistent and structured process for Council's customers if they are dissatisfied with a Council action, decision or service.

2. PRINCIPLES UNDERLYING THIS PROCEDURE POLICY

This procedure policy is based on five principles which are fundamental to the way Council approaches complaint handling. They are:

- Fairness: treating complainants fairly requires impartiality, confidentiality and transparency at all stages of the process
- Accessibility: to be accessible there must be broad public awareness about Council's procedure policy and a range of contact options
- Responsiveness: this will be achieved by providing sufficient resources, well trained staff and review and improvement of the systems
- Efficiency: complaints will be resolved as quickly as possible, while ensuring that they are dealt with at a level that reflects their level of complexity
- Integration of different areas of Council where the complaint overlaps functional responsibilities.

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In processing requests for service emphasis will be placed on:

- Public safety and emergencies
- Fulfilling Council's strategic and business plans
- Using Council resources effectively
- Guidelines and conditions of externally funded programs.

3. INTERPRETATION

In this Procedure Policy:

Business Day means a day when the Council is normally open for business, i.e. Monday to Friday, excluding public holidays.

A **Complaint** is an expression of dissatisfaction with a product or service delivered by the Council or its representatives that have failed to reach the standard stated, implied or expected. This includes complaints about a service that has been, or should have been delivered.

Council refers to the City of Mount Gambier.

Employee includes a person employed directly by the Council in a full time, part time or casual capacity (whether that position is permanent or contractual) and persons providing services to, or on behalf of, the Council even though they may be employed by another party.

Feedback can take the form of comments, both positive and negative, about services provided by Council without necessarily requiring a corrective action, change of services or formal review of a decision. Feedback may, however, influence future service reviews and delivery methods.

A **Request for Service** is an application to have Council or its representative take some form of action to provide or improve a Council service.

Where ambiguity exists, Council will deal with a matter as a Request for Service, rather than a Complaint, in the first instance.

Complaints which are determined to be about matters that are not Council's responsibility, such as disputes between neighbours, will not be handled under this procedure policy.


4. REQUESTS FOR SERVICE

Requests for service will be assessed in the context of the services and work provided for in Council's Annual Business Plan and Budget and according to the conditions of externally funded programs.

4.1 Reasonable Request for Service

In determining how to respond to a request for service Council will consider:

- An assessment of risk
- Statutory responsibilities
- The content of Council's Strategic Management Plans, Annual Business Plan and Budget and annual works program.
- Relevant Council policies and codes

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- Established service standards and response times for regular Council activities.

4.2 Processing a Request for Service

In Council's experience, most requests fit within well established guidelines which will be explained to an applicant at the outset. Council aims to manage requests efficiently and effectively. Employees are provided with a level of authority to advise applicants of the likely timeframe to complete the action required.

Where further evaluation is necessary before committing Council to undertake the work the applicant will be informed accordingly. If a request cannot be fulfilled in a reasonable timeframe the applicant will be advised, including an explanation of why this decision was taken.

Where an applicant is not satisfied with the Council's decision, it is open to the applicant to lodge a complaint against the decision under Council's Complaints Procedure Policy.

4.3 Timeframes for Response

The circumstances of individual requests for service will vary greatly. In the majority of cases requests will be processed promptly and the applicant advised verbally or by return post/email.

Routine requests are often subject to service response standards. For example, uncollected rubbish bins will be collected within five (5) business days and assessment of public safety concerns will occur, where practicable, the same day a request is received.

Other requests may be best suited to scheduling to coincide with work in a particular suburb or season. Examples of this include tree pruning on Council streets and attention to minor drainage problems.

Requests for major works or new services will be referred for consideration as part of the next annual cycle of review and public consultation. Council staff will respond within ten (10) business days advising of Council's intentions in regard to the request given major works may require gathering of information in addition to the information provided with the request.


4.4 Recording Requests for Service

A person can make application for a service in a number of ways:

- Customer Request Form ~~Completion of the appropriate form~~ on Council's website
- My Local Service App
- Telephone
- Email
- Letter
- Petition to Council
- Visit a Council customer service office.

All requests will be recorded in Council's records management system in such a way that the information can also be analysed for service improvement opportunities.

4.5 Rejected Requests

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All rejected requests will be recorded and may be reconsidered at a future date, such as in conjunction with the preparation of an Annual Business Plan and Budget. Council will receive a report on the number and nature of requests, including the percentage of rejected requests, at least once ~~twice~~ a year.

5. COMPLAINT HANDLING

Council welcomes complaints as a way of improving its services and programs as well as providing an opportunity to put things right. ~~Lessons learnt from complaints will be used to directly inform service improvements.~~

Emphasis is placed on resolving complaints as quickly as possible. However where complaints cannot be settled in the first instance, Council will ensure that they are dealt with through appropriate, more formal procedures by staff with the authority to make decisions.

Except for ~~minor tier 1~~ responses, (refer 5.2 Procedures for resolving complaints below) Council will try to ensure that, whenever possible, complaints will be handled independently of the original decision-maker or officer involved in the matter that is the subject of the complaint.

A person can make a complaint in a number of ways:

- ~~• Complete the appropriate form on Council's website~~
- Telephone
- Email
- Letter
- Visit a Council customer service office.

Council acknowledges that no one should be excluded from lodging a complaint because of any difficulties they may have representing themselves. Our staff will offer assistance where appropriate and provide it on request, including assistance in documenting the complaint in writing when circumstances warrant. It may be necessary to arrange access to interpreters, aids or advocates to ensure that a complainant is treated equitably.


All complaints will be recorded in Council's records management system in such a way that the information can also be analysed for service improvement opportunities.

Verbal complaints received by Council will be recorded and forwarded to the service area to which the complaint relates.

It can be difficult to effectively deal with an anonymous complaint. Council encourages customers to provide their identity in order for their complaint to be fully processed. Anonymous complaints will be logged and addressed by the relevant service area in order to identify possible areas for service improvement.

Complainants will be advised of the likely timeframe required to investigate and resolve a complaint and regularly updated as to progress where necessary.

Employees will be trained to manage complaints efficiently and effectively, and provided with a level of delegated authority appropriate for the nature of complaints they are expected to resolve.

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The following steps will be followed by staff to ensure complaints are dealt with efficiently and effectively:

1. Acknowledge complaints promptly
2. Assess the complaint - simple problems may not need to be investigated
3. Plan the investigation where one is warranted
4. Investigate the complaint
5. Respond to the complainant with a clear decision
6. Follow up any customer service concerns
7. Consider whether there are systemic issues which need correction.

5.1 Timeframes for Response

Where a complaint cannot be resolved immediately the complainant will be advised of the process to be undertaken. Council will respond within ~~five (5) [5]~~ business days, acknowledging receipt of the complaint and where possible, resolving it at that time. If a resolution is not possible at that time, the complainant will be kept regularly informed of progress, either by email, letter or personal contact.

5.2 Procedures for resolving complaints

Complaints may vary greatly in their level of complexity and seriousness. Wherever possible complaints will be resolved when first reported, but if necessary officers will escalate complaint handling as set out below.

The complaints procedure consists of three tiers.

1. Immediate response to resolve the complaint

All staff are empowered to handle complaints in the first instance and it is preferable that they are dealt with promptly at the initial point of contact and at the appropriate officer level.

2. Complaint escalated to a more senior officer


A complaint will be directed to a more senior officer in the Council, where circumstances indicate that the complaint would be more appropriately handled at a higher level. This may occur, for example, where an officer has been involved in the matter that is the subject of the complaint, where the complaint is about an issue that requires a decision to be made at a more senior level, or where a complaint concerns a matter that ranges across more than one Council work area.

3. Internal review of a Council decision by statutory process

Internal review of a Council decision under s270 of the *Local Government Act 1999*. This is a process established by legislation that enables a Council to reconsider all the evidence relied on to make a decision, including new evidence if relevant.

This process is generally a last resort in the complaint handling process, but may also be used in situations which are not able to be resolved by other means, such as a complaint about a decision of the CEO.

Refer Council's Internal Review of Council's Decisions Policy.

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While Council prefers to work with its customers to resolve complaints quickly and effectively, a complainant will always retain the right to seek other forms of resolution, such as contacting the Ombudsman, or taking legal action at any time. Note however that as a general rule, the Ombudsman prefers a complaint to be addressed by Council in the first instance, unless this is not appropriate in the circumstances.

5.3 Alternative Procedures

There are other complaint procedures which apply to particular types of complaints. If the complaint would be more appropriately dealt with by another process this will be explained to the complainant at the outset.

For example:

- Complaints against a Councillor or the Chief Executive Officer
- Freedom of Information applications
- Insurance claims
- Decisions made under legislation other than the *Local Government Act*, such as the [Planning Development and Infrastructure Act 2016](#) ~~*Development Act 1993*~~ or *Expiation of Offences Act 1996*.

In some instances, it may be appropriate to consider mediation, conciliation or neutral evaluation under the Council's scheme authorised by section 271 of the Local Government Act. Costs and expenses of the appointment and work of a mediator, conciliator or evaluator will be shared equally between the Council and the other party.

5.4 Complaints under the Planning Development and Infrastructure Act 2016

If you are involved with a development application, you are entitled to make a complaint about a decision that was made or the conduct of a decision-maker.

Complaint handling procedures for assessment panels, assessment managers and accredited professionals (including automatic deemed registered professionals) exist under the Planning, Development and Infrastructure Act 2016.


Detailed guidelines for making a complaint about a member of an Assessment Panel, Assessment Managers, an Accredited Professional or an Automatic Deemed Registered Building Practitioner are outlined on the Plan SA website.

Assessment Panels

Complaints about an assessment panel member must be lodged to the State Planning Commission. They should be lodged within six months of when the event is believed to have occurred. Details of the form and process for lodging a complaint regarding an Assessment Panel can be found on the Plan SA website.

Assessment Managers

Complaints about an Assessment Manager must be lodged with the Chief Executive Officer of the council that appointed them. Complaints about an Assessment Manager for a Regional Assessment Panel must be lodged with the Chief Executive Officer of the Department for Housing and Urban Development. Details of the form and process for lodging a complaint regarding an Assessment Manager can be found on the Plan SA website.

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Accredited Professionals

Complaints about Accredited Professionals can be submitted to the Accreditation Authority. A complaint must not be lodged with the Accreditation Authority more than 12 months after the day on which the complainant first had notice of the matters alleged in the complaint, unless the Accreditation Authority allows you to. Details of the form and process for lodging a complaint regarding an Accredited Professional can be found on the Plan SA website.

5.5 Office for Public Integrity

Reports can be made to the Office for Public Integrity (OPI) if you think a South Australian public officer has broken the law, or acted in a way that is seriously inappropriate or negligent.

This includes the conduct of any state or local government agency or other government authority, the people who work with them and for them, which includes accredited professionals under the *Planning Development and Infrastructure Act 2016*.

Members of the public can make a complaint to the Office for Public Integrity (OPI) anonymously if they wish. Complaints can be made online at the OPI website or complaints and reports about misconduct or maladministration (but not corruption) can also be made to the South Australian Ombudsman by emailing ombudsman@ombudsman.sa.gov.au or phoning (08) 8226 8699.

For information on reporting corruption, please see Council's Fraud, Corruption, Misconduct and Maladministration Prevention Policy F225.

5.64 Unreasonable Complainant Conduct


All complaints received by Council will be treated seriously and complainants will be treated courteously. However, occasionally the conduct of a complainant can be unreasonable. This may take the form of unreasonable persistence, unreasonable demands, a lack of cooperation, argumentative or threatening behaviour. What can be termed 'unreasonable' will vary depending on a number of factors and Council aims to manage these situations in a fair and equitable manner.

Where a complainant's behaviour consumes an unwarranted amount of Council resources or impedes the investigation of their complaint, a decision may be made to apply restrictions on contact with the person. Before making any decision to restrict contact, the complainant will be warned that if the specified behaviour(s) or actions continue, restrictions may be applied.

Any decision to suspend action on a complaint will be made by the Chief Executive Officer or his/her delegate and communicated in writing to the complainant in accordance with Council's Unreasonable Complainant Policy.

5.75 Using Complaints to Improve Service

Quality of service is an important measure of Council's effectiveness. Learning from complaints is a powerful way of helping to develop the Council and increase trust among the people who use our services.

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In addition to making changes to procedures and practices where appropriate, Council will review and evaluate the information gained through its complaints handling system on an annual basis to identify systemic issues and improvements to service. Council will receive a report on the number and nature of complaints received, including the percentage of unresolved complaints, at least once a year.

Where appropriate, complainants will be provided with an explanation of changes proposed or made as a result of the investigation of their complaint.

5.86 Privacy and Confidentiality

Complainants have a right to expect that their complaint will be investigated in private, to the extent possible. The identity of complainants will be made known only to those who need to know in the process of investigating and resolving the complaint. The complaint will not be revealed or made public by the Council, except where required by law.

All complaints lodged with Council are subject to the Freedom of Information Act 1991 and confidentiality cannot be guaranteed under the provisions of that legislation.

5.97 Remedies

Where complaints are found to be justified Council will, where practicable, remedy the situation in a manner which is consistent and fair for both Council and complainants. The solution chosen will be proportionate and appropriate to the circumstances.

As a general principle the complainant should, so far as possible, be put in the position they would have been in, had things not gone wrong. This may mean providing the desired service or changing a decision. Sometimes, however, it may only be possible to offer an apology.

Compensation will only be offered in cases where the loss or suffering is considered substantial. The Elected Council and the CEO are the only representatives authorised to offer financial compensation and may consult with the Local Government Association Mutual Liability Scheme before taking any such action.


5.108 Alternative Remedies

Council may seek to use alternative dispute resolution methods such as mediation to resolve a complaint in circumstances where the CEO or his/her delegate deems such a course of action appropriate and the complainant is amenable to that process.

When advising a complainant of the outcome of an investigation of a complaint, Council will provide information about alternative remedies, including any rights of appeal and the right to make a complaint to an external agency such as the SA Ombudsman.

6. REVIEW AND EVALUATION

In order to ensure Council continues to provide the best possible complaints handling service for its customers, this procedure policy will be subject to periodic evaluation and review and within 12 months after each general election of Council.

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7. AVAILABILITY OF PROCEDURE POLICY

This Procedure Policy will be available for inspection at Council's principal office during ordinary business hours and to download free of charge from Council's website www.mountgambier.sa.gov.au. Copies will also be provided to interested members of the community upon request and payment of a fee in accordance with Council's Schedule of Fee and Charges.

8. FURTHER INFORMATION


The City of Mount Gambier's Contact Officers for advice about the ~~policy and~~ procedures for complaints are the following:

Chief Executive Officer
General Manager Corporate and Regulatory Services
Manager Governance and Property

For further information about this Procedure please contact any of the above mentioned Officers, c/-

PO Box 56,
Mount Gambier SA 5290

Phone: 8721 2555,
Fax: 8724 9791,
Email: city@mountgambier.sa.gov.au.

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File Reference:	AF18/56
Applicable Legislation:	Local Government Act 1999 s270
Reference: Community Plan	Our People Our Economy Our Location
Related Policies:	Internal Review of Council's Decisions Policy C290 Fraud & Corruption Prevention Policy F225 Fraud, Corruption, Misconduct and Maladministration Prevention Policy F225 Members Complaints Handling Policy M265 Records Management R180 Public Interest Disclosure Policy P900 Whistleblower's Protection Policy W150 (revoked)
Related Procedures:	Complaints Procedures Unreasonable Complainant Conduct Records Management Procedures
Related Documents:	Australian Standard ISO 10002-2006, Customer satisfaction – guidelines for complaint handling in organisations Managing Unreasonable Complainant Conduct - Practice Manual Behavioural Standards Code of Conduct for Council Employees Behavioural Standards Code of Conduct for Council Members

DOCUMENT DETAILS

Responsibility:	Manager Governance and Property <u>General Manager Corporate and Regulatory Services</u>
Version:	56 .0
Last revised date:	16 July 2019 <u>24 October 2024</u> 3
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First Adopted By Council:	16 February, 2010
Reviewed/Amended:	21 March 2017, 19 September 2017, 12 March 2019, 16 July 2019

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		Issued:	21 st March 2017
		Next Review:	November, 2019 <u>October 2027</u>

1 INTRODUCTION

This policy and procedure specifically addresses the manner in which requests for a review of a previous decision of Council will be dealt with, and provides a fair, consistent and structured process for any party dissatisfied with a decision which has been made by Council or its agents.

Section 270 of the *Local Government Act 1999* requires Council to maintain “policies, practices and procedures” for dealing with requests for service and complaints including a procedure about “the review of decisions of—

- (a) the council;
- (b) employees of the council;
- (c) other persons acting on behalf of the council.”

Council has a three tier process for managing customer complaints, set out below, which includes immediate, informal resolution as well as established processes for review by senior staff.

1. Immediate response to resolve the complaint

All staff are empowered to handle complaints in the first instance and it is preferable that they are dealt with promptly at the initial point of contact and at the appropriate officer level.

2. Complaint escalated to a more senior officer

A complaint will be directed to a more senior officer in the Council, where circumstances indicate that the complaint would be more appropriately handled at a higher level. This may occur, for example, where an officer has been involved in the matter that is the subject of the complaint, where the complaint is about an issue that requires a decision to be made at a more senior level, or where a complaint concerns a matter that ranges across more than one Council work area.

3. Internal review of a Council decision by statutory process

Internal review of a Council decision is available under section 270 of the *Local Government Act 1999*. This is a process established by legislation that enables a Council to reconsider all the evidence relied on to make a decision, including new evidence if relevant. This process is generally a last resort in the complaint handling process, but may also be used in situations which are not able to be resolved by other means, such as a complaint about a decision of the CEO.

Council's detailed Complaints ~~Policy Procedure~~ is available to the public.

This policy and procedure for review of a decision commences at the point where:

- A request for the review of a decision is received, or
- A complaint ~~is escalated~~ ~~to Tier 3~~ under Council's complaint handling policy.

The aim of this policy and procedure, which is available on Council's website, is to ensure a fair, consistent and structured process for any party dissatisfied with a decision which has been made by Council or its agents.

The policy and procedure applies to all Council staff who may be involved in receiving an application for review of a Council decision.

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1.1 Key Principles

The policy and procedure are based on five principles, which are fundamental in the way Council approaches requests for service, complaint handling and reviews of decisions.

They are:

- Fair treatment: which requires impartiality, confidentiality and transparency at all stages of the process
- Accessibility: to be accessible there must be broad public awareness about Council's policies and procedures and a range of contact options
- Responsiveness: this will be achieved by providing sufficient resources, well trained staff and ongoing review and improvement of the systems
- Efficiency: requests and complaints will be resolved as quickly as possible, while ensuring that they are dealt with at a level that reflects their level of complexity
- Integration of different areas of Council where the matter under review overlaps functional responsibilities.

2 SCOPE

2.1 Application of policy and procedures

This policy and procedure applies when reviewing decisions of Council as outlined below.

Council also has defined procedures for dealing with complaints and requests for service. As a general rule, Council will promote these procedures in the first instance as they offer the potential for immediate resolution.

An internal review is the highest ~~third~~-tier in Council's complaints handling process. It will apply:

- when matters cannot be resolved satisfactorily
- when a decision has to be reviewed by the elected Council (See 6.1 Assignment of application for review)

2.2 Matters outside the scope of the policy and procedures

Other provisions in the *Local Government Act* prescribe appeal arrangements in certain circumstances. For example:

- objections to valuations made by a Council and appeals against orders made pursuant to section 254 of the *Local Government Act*.

Other legislation that has its own prescribed appeal procedures, including:

- the *Planning Development and Infrastructure Act 2016* ~~*Development Act 1993*~~
- the *Dog and Cat Management Act 1995*
- the *Freedom of Information Act 1991*.

While Council prefers to work with its customers to resolve requests for review quickly and effectively, an applicant will always retain the right to seek other forms of resolution, such as contacting the State Ombudsman, or taking legal action at any time. Note however that as a general rule, the Ombudsman prefers that matters be addressed by Council in the first instance, unless this is not appropriate in the circumstances.

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2.3 Council's commitment

Council, its committees, staff and contractors make decisions every day which impact on members of the community. It is imperative that these decisions are fair, objective and subject to review.

Council is committed to open, responsive and accountable government. This includes providing processes by which citizens adversely affected by a decision of Council can have their grievances considered.

This policy and procedure will be widely accessible to ensure that customers are fully aware of their right to request the review of a decision and the process that will be followed.

Everyone will be treated equally, in accordance with good administrative practice. Council's procedures are designed to ensure that:

- Every applicant has the opportunity to make an application for review of a decision covered by this procedure
- An unbiased assessment is undertaken
- Decisions are based on sound evidence
- Applicants receive information about the outcome of the review.

3 INTERPRETATION

Alternative Dispute Resolution includes mediation, conciliation or neutral evaluation as set out in section 271 of the Local Government Act.

Applicant is the party lodging the requests for review. Examples include residents, ratepayers, members of a community group, users of Council facilities and visitors to the area.

Business Day means a day when the Council is normally open for business, i.e. Monday to Friday, excluding public holidays.

Council refers to the City of Mount Gambier.

Decision is a position adopted by Council or its employees. It will generally be a judgement reached after consideration of relevant information.

Decision-maker refers to the individual or entity responsible for the decision under review.

Employee includes a person employed directly by the Council in a full time, part time or casual capacity (whether that position is permanent or contractual) and persons providing services to, or on behalf of, the Council even though they may be employed by another party.

Reviewer refers to the individual or entity responsible for resolution of a request for review of a decision.

4 RECORDS MANAGEMENT

All documents, notes, photographs and correspondence must be retained and stored in accordance with Council's Records Management protocols as required by Section 125 of the *Local Government Act*.

All applications must be recorded in Council's records management system in such a way that the information can also be analysed for service improvement opportunities.

5 PROCEDURE

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5.1 Making an application

An application for a review of a Council decision provides Council with an opportunity to revisit a decision which has aggrieved an interested party. This may include an individual or a group, ratepayer, resident or business owner. Depending on the particular circumstances, it may also include a person who is not the direct subject of the decision. *(For example, where a Council issues a permit for a person to keep more than the maximum number of dogs permitted under a by-law, a neighbour may seek an internal review of the decision.)*

Council will determine whether a person has a sufficient interest to apply for an internal review of a decision, on a case-by-case basis.

An application for review must be in writing and set out the reasons for applying for the review (that is, why the applicant believes that the decision is wrong). Although Council can be expected to have information and material relevant to the matter under review, an application for review may also include new, relevant information or evidence to support the application.

Applications for review must be submitted within 6 months of the making of the relevant council decision. Council may determine to permit applications made after the elapse of 6 months in appropriate cases.

Applications must be accompanied by the prescribed fee of \$20 in accordance with the Local Government (Application for Review Fee) Notice 2021. Council may determine to waive the prescribed fee in circumstances where the Applicant can demonstrate financial hardship, such as evidence of a valid concession card.

5.2 Assisting with the application for review

It is essential that no one is excluded from lodging an application for review because of any difficulties they may have representing themselves. All staff are expected to offer assistance where appropriate and provide it on request, including assistance in documenting the reasons for the review in writing when circumstances warrant.

If necessary arrange access to interpreters, aids or advocates to ensure that an applicant is treated equitably.

5.3 Internal Review Contact Officer

An Internal Review Contact Officer (IRCO) appointed by the Chief Executive Officer is the initial point of contact for applicants.

The role of the Internal Review Contact Officer is to:

- explain the procedure to the applicant and explore any alternative options to resolve the matter, such as alternative dispute resolution prior to an application for review.
- acknowledge the receipt of the application
- maintain a register of all applications for review received and the outcomes of the applications
- outline the timeframes involved and the action to be taken in the first instance
- undertake a preliminary investigation to determine what actions have already been taken to try to resolve the matter
- keep the applicant informed of progress

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- ensure adequate records are maintained
- report to Council at prescribed intervals on all applications lodged for review

All applications are to be referred to the IRCO immediately, including meeting with the applicant or transferring a telephone call when contact is first made.

5.4 Acknowledging an application for review

The IRCO is responsible for:

- working in conjunction with the appropriately delegated officer to determine how the review will be handled
- advising the applicant of the process to be undertaken and the time of the next contact
- ensuring the application is properly lodged and assigned.

Applications for a review of a decision must be acknowledged within [5] business days and advising of the expected timeframe for dealing with the matter. Council will use its best endeavours to ensure that a review of the original decision will be completed within [21] business days.

If the decision is to be reviewed by Council, a committee, or an external panel there may be delays caused by meeting cycle timelines. In more complex cases, a review may take longer.

The applicant will be regularly informed of progress, either by email, letter or telephone.

5.5 Applications for a review of the impact of rates or services charges

If Council receives an application for a review of a decision concerning the financial impact of Council rates or services charges, these will be dealt with as a matter of priority. Where circumstances warrant, Council will consider financial relief or the granting of concessions in line with the provisions of the *Local Government Act*.

6 UNDERTAKING A REVIEW

6.1 Assignment of applications for review

Review applications will be referred to the elected Council for consideration:

- when the decision being reviewed was made by the elected Council, a Committee of the Council or the CEO
- when the decision relates to civic and ceremonial matters
- in other circumstances as determined by the CEO or resolution of the Council

Council is also responsible for determining who will undertake the investigation and the preparation of a report for Council consideration. (This may be the CEO, his/her delegate, or an expert party from outside the organisation.)

Where the elected Council is not the reviewer, a review methodology to suit the nature of the internal review to be undertaken will be chosen from the following:

- CEO
- A Senior Officer (General Manager/Manager)
- A panel comprised of Council Members and/or Senior Staff

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- An external person
- A panel of external experts

Wherever possible and appropriate, Council will seek to involve an external person or panel to assist with the review, which may include employees of other Councils.

6.2 Role of reviewer

The role of a reviewer is to review the decision in question to ensure that the decision-maker complied with the following procedural requirements and made the best possible decision in the circumstances:

- The decision must be within a power properly conferred on the decision-maker under the relevant Act.
- A decision-maker must consider all matters which are relevant to the making of the decision and not take into account matters which are not relevant to the decision.
- A decision-maker must not make a decision or exercise a power or discretion in bad faith or for an improper purpose.
- A decision-maker must ensure that findings of fact are based on evidence.
- Decisions must be reasonable.
- Those who may be affected by a decision must be accorded procedural fairness, which includes the principles of natural justice.
- A decision-maker must properly consider the application of existing policies.
- A decision-maker must not exercise a discretionary power at the direction of another person.

6.3 Review process

In carrying out a review of a decision, the reviewer will consider all the information and material that was before the original decision-maker and any additional relevant information or material provided by the applicant. The reviewer will 'stand in the shoes' of the original decision-maker and make the best decision available on the evidence.

This means the reviewer will do more than simply consider whether the decision is legally and procedurally correct. The reviewer will also consider whether a different decision would be better, based on the evidence. The process of merits review, as described above, will typically involve a review of the facts that support a decision, including any new evidence that may come to light.

6.4 Providing 'Procedural Fairness'

Council will observe the principles of procedural fairness (also called 'natural justice') when exercising its statutory powers which could affect the rights and interests of individuals.

Put simply, 'procedural fairness' involves:

- Giving an applicant a right to put their case forward. This will generally involve giving an applicant the opportunity to provide all relevant documentary evidence, rather than an oral hearing
- Ensuring that the reviewer does not have a personal interest in the outcome (is not biased) and

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- Acting only on proper evidence that is capable of proving the case.

6.5 Giving Reasons

While there is no statutory requirement to give reasons for a decision, Council will provide reasons for the decision of the reviewer where practicable.

Council will always give reasons to explain the outcome where:

- A decision is not in accordance with published policy;
- A decision is likely to detrimentally affect rights or interests of individuals (or organisations) in a material way; or
- Conditions are attached to any approval, consent, permit, licence or other authorisation.

6.6 Refusing an application for review

A council, or a person assigned to consider the application, may refuse to consider an application for review if—

- the application is made by an employee of the council and relates to an issue concerning his or her employment; or
- it appears that the application is frivolous or vexatious; or
- more than 6 months has elapsed from the time of the decision; or
- the applicant does not have a sufficient interest in the matter.
- alternative statutory review processes exist, including but not limited to:
 - Electoral issues (Local, State and Commonwealth)
 - Planning Development and Infrastructure Act and Development Act and Development Regulations
 - Freedom of Information Act matters
 - Expiation of Offences matters
 - By-Laws and Orders
 - Rates and Property Valuations
 - Code of Conduct and Employment related issues
 - Conflict of Interest matters – Elected Members
 - Decisions made through delegations under other Acts

Such matters will be considered for the conduct of a section 270 review on the merits of the individual application.

Refusing an application for review will not be done lightly and reasons for the refusal will document the evidence on which a refusal is based.

Council may determine not to review a matter if the application has already been the subject of a review by the council or an investigation, inquiry, or review by another authority. The decision maker in these circumstances shall be the reviewer assigned to consider the application. A member of the public who is dissatisfied with such determination remains entitled to make a complaint to the Ombudsman.

Council will not refuse to deal with, or to take no further action in relation to:

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- complaints about council members made pursuant to sections 262A to 262E of the Local Government Act.
- relating to a recommendation of the Ombudsman.

7 REMEDIES

Where the review of a decision upholds the applicant's grievance, an appropriate remedy or response will be determined which is consistent and fair for both Council and applicant. The remedy chosen will be proportionate and appropriate to the failure identified.

As a general principle the applicant will, so far as possible, be put in the position he or she would have been in, had the decision not been made. This may mean changing a decision. Where circumstances are such that it is not possible to return to the original situation, or to rectify the outcome of the decision, it may only be possible to offer an apology.

The range of other possible outcomes includes:

- an explanation
- mediation
- an admission of fault
- a change to policy, procedure or practice
- a correction of misleading records
- financial compensation, including a refund of any fees
- the waiving of a debt
- the remission of a penalty
- disciplinary action
- referral of a matter to an external agency for further investigation or prosecution.

The remedy or response may be one, or a combination of these actions. The chosen remedy will be proportionate and appropriate to the failure in service and take account of what the applicant is seeking as an outcome of the review.

If an apology is required it will be done promptly and the applicant advised that appropriate action will be taken to ensure the problem is not repeated.

Compensation will only be offered in cases where the loss or suffering is considered substantial. The Council itself and the CEO are the only people authorised to offer financial compensation and this will only occur after consultation with the Local Government Association Mutual Liability Scheme.

When advising an applicant of the outcome of a review, information will also be provided about alternative remedies, including any rights of appeal and the right to make a complaint to an external agency such as the SA Ombudsman.

8 REPORTING

All applications will be recorded in Council's records management system in such a way that the information can also be analysed for service improvement opportunities.

The IRCO records the following information about all applications for review:

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- a) the number of applications for review made
- b) the kinds of matters to which the applications relate
- c) the outcome of applications
- d) such other matters as may be prescribed by the regulations.

The IRCO will submit a report to Council annually about section 270 applications for review of a decision, including:

- the number of applications for review made under this section
- the kinds of matters to which the applications relate
- the outcomes of applications under this section.

The IRCO will also provide information on how the outcomes have been used to improve Council's customer service, policies, procedures and practices.

This information, as specified in section 270(8), will be included in Council's Annual Report.

9. REVIEW & EVALUATION

This Procedure will be reviewed by the City of Mount Gambier within 12 months after each general election of Council.

10. AVAILABILITY OF POLICY

This Procedure will be available for inspection at Council's principal office during ordinary business hours and on the Council's website. Copies will also be provided to interested members of the community upon request, and upon payment of a fee in accordance with Council's Schedule of Fee and Charges.

11. FURTHER INFORMATION

The City of Mount Gambier's Contact Officers for advice about the procedure for the Review of Council Decisions are the following:

Chief Executive Officer

General Manager Corporate and Regulatory Services ~~Council Business Services~~

Manager —Governance & Property

For further information about this Procedure please contact any of the above mentioned Officers, c/-

PO Box 56,
Mount Gambier SA 5290

Phone: 8721 2555,
Fax: 8724 9791,
Email: city@mountgambier.sa.gov.au.

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File Reference:	AF11/1740
Applicable Legislation:	Local Government Act 1999 s270
Reference: Community Plan	
Related Policies:	Complaint Policy C200
Related Procedures:	Unreasonable Complainant Conduct
Related Documents:	Managing Unreasonable Complainant - Practice Manual

DOCUMENT DETAILS

Responsibility:	General Manager Corporate and Regulatory Services
Version:	6.0
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Minute reference:	Council Meeting 21 st March, 2017, Corporate and Community Services Committee Item 5
Next review date:	November, 2019 <u>October 2027</u>
<u>Document History</u> First Adopted By Council: 20 th July, 2000 Reviewed/Amended: 19 th August 2003, 19 th September 2006, 28 th November 2006, 16 th August 2011, 18 th August 2015, 21 st March 2017	

 City of Mount Gambier	COUNCIL POLICY EMERGENCY MANAGEMENT		Version No:	2
			Issued:	
			Next Review:	November 2026

1. INTRODUCTION

This document sets out the policy of the City of Mount Gambier ("Council") for Emergency Management.

Emergencies have the potential to disrupt the strategic and operational activities of the Council and adversely impact communities.

The roles of local government in emergency management are informed by the State Emergency Management Plan (SEMP) and the Local Government Emergency Management Framework (LGEMF). The Local Government Act 1999 provides for the consideration of risks (including emergency risks) as part of the role, functions and principles to be observed by a Council, as follows:

- Make informed decisions (section 6).
- Take measures to protect their area from natural hazards (section 7).
- Provide infrastructure for community and for development (section 7).
- Ensure the sustainability of the Council's long-term financial performance (section 8).
- Assess the maintenance, replacement or development needs for infrastructure (section 122).
- Identify anticipated or predicted changes in any factors that make a significant contribution to the costs of the council's activities or operations (section 122).

In addition, the Local Government Act requires councils to *"give due weight, in all its plans, policies and activities to regional, state and national objectives and strategies concerning the economic, social, physical and environmental development and management of the community"* (section 8).

Emergency management in the City of Mount Gambier is enabled and supported by a number of legislation and delegations as listed in **Annexure 1**.

Scope

~~This policy applies to the City of Mount Gambier in exercising powers and functions under the various Acts and agreements to which it is a party in the State of South Australia. This policy covers management of community emergencies within the City of Mount Gambier and when supporting emergencies in other councils as part of the LGFSG.~~

The scope of emergency management activities is limited to those listed in Section 3.

Purpose

The purpose of the policy is to:

- Define the City of Mount Gambier's roles and responsibilities in emergency management.
- Ensure that the City of Mount Gambier maintains appropriate delegations and authority to undertake its emergency management responsibilities.
- Ensure that the City of Mount Gambier prepares and maintains appropriate emergency management documents.
- Support the City of Mount Gambier to maintain safe working practices during emergencies.

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- Support the City of Mount Gambier to maintain effective protection for council workers, assets and liabilities associated with emergency management activities.

2. Definitions

<u>Key Term - Acronym</u>	<u>Definition</u>
<u>Control Agency</u>	<u>The agency that takes control of the emergency response as identified in the SEMP, for example the Country Fire Service for bushfire.</u>
<u>Disaster Risk Reduction</u>	<u>Actions taken before a natural hazard event occurs to reduce the impact of such an event and avert disaster.</u>
<u>Incident operation arrangements</u>	<u>The process and associated arrangements of responding to an emergency incident.</u>
<u>i-Responda</u>	<u>A framework for councils to support Control Agencies and other councils during an emergency. The framework provides principles and training to councils using the fundamental concept of "ordinary operations in extraordinary circumstances."</u>
<u>Emergency</u>	<u>An event that causes or threatens to cause the death of, or injury or other damage to the health of, any person; or the destruction of, or damage to, any property; or a disruption to emergency services, or to services usually enjoyed by the community; or harm to the environment or flora or fauna.</u>
<u>Emergency management</u>	<u>A range of measures to manage risks to communities and the environment.</u>
<u>LGEMF</u>	<u>Local Government Emergency Management Framework.</u>
<u>LGFSG</u>	<u>Local Government Functional Support Group The LGFSG is one of a number of functional support groups identified in the SEMP. These groups support the Control Agency to provide emergency response. The role of the LGFSG as defined in the SEMP is "coordinating response from local government during an emergency."</u>
<u>Relief centre</u>	<u>The centre at which emergency relief services to persons affected by an emergency are provided. It may include short-term shelter, information, personal support, food, temporary accommodation, practical advice, basic first aid, interpreter services, companion animal care, financial assistance and referrals.</u>
<u>Recovery</u>	<u>Recovery is the process of restoring or improving the livelihood and health, as well as the economic, physical, social, cultural and environmental assets, systems and activities of a disaster-affected community. It is a complex process that provides an opportunity to enhance community resilience and to 'build back better' to avoid or reduce future emergency/disaster risk.</u>

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<u>Recovery centre</u>	<u>A one-stop-shop that centralises local, state and Australian government and non-government services to support people affected by emergencies.</u>
<u>SEMP</u>	<u>State Emergency Management Plan</u> <u>The SEMP outlines comprehensive emergency management arrangements for South Australia. This is prepared pursuant to the Emergency Management Act 2004.</u>
<u>WHS</u>	<u>Work Health and Safety</u>
<u>ZEMC</u>	<u>Zone Emergency Management Committee. There are 11 strategic emergency management planning committees across South Australia.</u> <u>The Limestone Coast Zone Emergency Management Committee is made up of City of Mount Gambier, District Council of Grant, District Council of Wattle Range, Naracoorte Lucindale Council, Robe District Council, Kingston District Council and Tatiara District Council is responsible for the local planning in the Limestone Coast Zone to support the State Emergency Management Plan.</u>

3. POLICY STATEMENT

The City of Mount Gambier will undertake the following roles and responsibilities in accordance with the State Emergency Management Plan and LGEMF.

3.1 DISASTER RISK REDUCTION

In accordance with the SEMP, the City of Mount Gambier will support, as required:

- Build and promote disaster resilience.
- Undertake cost-effective measures to mitigate the effects of emergencies on local communities, including routinely conducting emergency risk assessments.
- Systematically taking account of risk assessments to reduce hazard risk.
- Represent community interests in emergency management to other spheres of government and contribute to decision-making processes.
- Ensure all requisite local emergency planning and preparedness measures are undertaken.
- Undertake public education and awareness to support community-preparedness measures.

In accordance with the LGEMF, the City of Mount Gambier will:

- Understand and communicate current and emerging disaster risks.
- Integrate disaster risk into existing plans and decision-making (e.g. strategic plans, risk frameworks, asset management plan, climate change plans).
- Partner with local stakeholders in addressing priority emergency risks.
- Strengthen disaster resilience in communities through community development.

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3.2 INCIDENT OPERATIONS

The City of Mount Gambier will undertake incident operations, as follows:-

- Ensure an adequate incident operations capability is in place, including maintaining trained and skilled staff, suitable resources and facilities and documented incident operational arrangements.
- Support other councils impacted by an emergency as part of the LGFSG, which may include personnel and/or plant and equipment and will be made available depending on the capability and capacity of Council.
- When providing support to control agencies or other councils, act in accordance with:
 - Council's Incident Operation Arrangements
 - LGA of SA Mutual Protection Guide for Incident Operations
 - City of Mount Gambier's Enterprise Agreements
 - LGFSG incident operations arrangements
 - i-Responda Operating Platform
- Participate in post-emergency assessments and analysis, including multi-agency debriefs.
- Evaluate documentation after a disaster or exercise to ensure continuous improvement.

~~In accordance with the SEMP, the City of Mount Gambier will:~~

- ~~• support adequate local council emergency response capability being in place, including resources for the local volunteers;~~
- ~~• support appropriate local resources and arrangements being in place to provide and support emergency relief and recovery services to communities; and~~
- ~~• participate in post-emergency assessment and analysis.~~

~~In accordance with the LGEMF, City of Mount Gambier will:~~

- ~~• Develop a locally relevant risk-based suite of incident operational arrangements;~~
- ~~• Build capability of Council to participate in the Local Government Functional Support Group (LGFSG); and~~
- ~~• Participate in incident operations in accordance with the i-Responda operating platform.~~

3.3 RECOVERY

The City of Mount Gambier will undertake recovery operations, as follows:

- Provide leadership, co-ordination and advocacy when the community is impacted by disasters.
- Plan for recovery to establish the principles, structures, partnerships and approaches that will guide the Council.
- Support emergency relief and recovery centres.
- Provide representation at recovery committees and attend community meetings as required.
- Secure grants and other funding assistance to support disaster recovery.

~~In accordance with the SEMP, City of Mount Gambier will:~~

Leadership

- Provide senior representation on local recovery committees.

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- Provide representation at community meetings.
- Identify community impacts.
- Liaise with the State agencies to determine potential recovery services.
- Act as media spokesperson for local recovery issues.
- Appoint a local recovery coordinator (if not provided by the State).

Community liaison

- Open lines of communication with local recovery service providers.
- Establish communications with the community.
- Support relief/recovery centres.
- Provide support in assessing, mapping and informing the community of the impacts of the disaster on the council area.
- Support liaison between the local recovery coordinator and the local recovery committee.
- Provide support and coordination to local volunteer efforts.

Community development

- Appoint a community development officer (if not provided by the State).
- Support State agencies to identify impacts and areas of need.
- Implement community development packages (if not provided by the State).
- Support recovery centres.
- Coordinate local recovery service providers.

~~In accordance with the LGEMF, the City of Mount Gambier will:~~

- ~~• Provide leadership, co-ordination and advocacy when the community is impacted by disasters;~~
- ~~• Plan for recovery to establish the principles, structures, partnerships and approaches that will guide the Council; and~~
- ~~• Secure grants and other funding assistance to support disaster recovery.~~

4 EMERGENCY MANAGEMENT DOCUMENTS

In addition to this policy, the City of Mount Gambier will maintain an Emergency Management Plan, Incident Operations Arrangements, Recovery Arrangements and any other supporting documentation that:

- Describes the strategies and actions that Council will take to implement this policy.
- Identifies relevant local, regional and state emergency management plans and arrangements that impact upon the Council.
- Responds to guidance for the Council provided by the SEMP and other emergency management plans, strategies, frameworks and guidelines.
- Identifies linkages between emergency management objectives and the City of Mount Gambier's strategies and business, financial and other plans.

The Council will maintain its commitment to locally relevant plans developed in consultation with the City of Mount Gambier. Where Council resource commitments are made in these plans they will be subject to normal strategic and business planning processes of the Council.

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5 MAINTAIN DELEGATIONS

City of Mount Gambier will maintain relevant emergency management delegations as listed in **Annexure 1**.

5. FINANCIAL SPENDING DURING EMERGENCIES

Arrangements for financial spending during emergencies are at the Chief Executive Officer's discretion in accordance with delegation under s36 of the Local Government Act 1999 and Council's Procurement Policy.

Arrangements for financial spending during emergencies are as follows:

- Financial delegation during Emergency Operations is controlled through the Council Incident Management Team Framework / Financial arrangements as defined in the Operational Arrangements for Council.
- Agreed financial support for community recovery will be considered and allocated for each emergency event upon evaluation.
- Council will support neighbouring councils at the discretion of the Chief Executive Officer during emergency situations.

7. SUPPORT TO CONTROL AGENCIES AND EMERGENCY SERVICES

The City of Mount Gambier works within the requirements of the *Work Health and Safety Act 2012*. Occasionally council staff and/or equipment will be requested to support control agencies and emergency services in managing an emergency.

When the Council's resources are made available to support control agencies and emergency services this will be in accordance with:

1. Council's incident operations arrangements;
2. LGASA Mutual Protection guide for incident operations; and
3. The Local Government Incident Operations guide (including i-Responda).

8. LOCAL GOVERNMENT FUNCTIONAL SUPPORT GROUP

City of Mount Gambier is a participating organisation of the Local Government Functional Support Group (LGFSG). The LGFSG has the responsibility of "Coordinating response from local government during an emergency" in accordance with Section 2.2 of the State Emergency Management Plan.

9. PROTECTION

To maintain effective workers compensation and liability coverage, Council when supporting the emergency services and control agencies in incident operations will:

- Apply appropriate risk management principles.
- Have regard to the arrangements of the LGA Asset Mutual Fund, the LGA Workers Compensation Scheme and LGA Mutual Liability Scheme.

To achieve this, the Council's resources will operate in line with the i-Responda operational platform and LGFSG operational arrangements.

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10. REVIEW AND EVALUATION

This Policy is scheduled for review by Council in November 2026; however, will be reviewed as required by any legislative changes which may occur.

11. AVAILABILITY OF POLICY

This Policy will be available for inspection at the Council's principal office during ordinary business hours and on the Council's website www.mountgambier.sa.gov.au. Copies will also be provided to interested members of the community upon request, and upon payment of a fee in accordance with Council's Schedule of Fees and Charges.

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File Reference:	AF18/47
Applicable Legislation:	Refer Annexure 1
Reference: Strategic Plan 2020-2024	Our People Our Location Our Diverse Economy Our Climate, Natural Resources, Arts, Culture And Heritage Our Commitment
Related Policies:	Risk Management Policy Procurement Policy Asset Management Policy
Related Procedures:	Emergency Management Plan Incident Operations Arrangements Recovery Arrangements
Related Documents:	State Emergency Management Plan Local Government Emergency Management Framework LGASA Mutual Protection guide for incident operations The Local Government Incident Operations guide (including i-Responda).

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		Next Review:	November 2026

DOCUMENT DETAILS

Responsibility:	General Manager City Infrastructure
Version:	2
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First Adopted By Council:	17 November 2020
Reviewed/Amended:	

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		Next Review:	November 2026

8. ANNEXURE

8.1 ANNEXURE 1 - LEGISLATION AND DELEGATIONS

ACT OR REGULATIONS	DELEGATIONS
Local Government Act 1999 Local Government (Stormwater Management) Amendment Act 2007	Yes
Fire and Emergency Services Act 2005 (bushfire)	Yes
Fire and Emergency Services Act 2005 (via State Emergency Management Plan)	
Public Health Act 2011, South Australian Public Health (Legionella) Regulations 2013, South Australian Public Health (Wastewater) Regulations 2013, South Australian Public Health (General) Regulations 2013	Yes
Work Health and Safety Act 2012 (superseded)	Yes
Food Act 2001	Yes
Road Traffic Act 1961, The Road Traffic (Miscellaneous) Regulations 2014 and The Road Traffic (Road Rules – Ancillary And Miscellaneous Provisions) Regulations 2014 Instrument of sub-delegation for the purposes of the Instrument of General Approval and Delegation (dated 22 August 2013) under the Road Traffic Act 1961 Instrument of authorisation for the purposes of the Instrument of General Approval and Delegation (dated 22 August 2013) under the Road Traffic Act 1961	Yes
Environment Protection Act 1993 and the Environment Protection (Waste To Resources) Policy 2010	Yes
Development Act 1993 and Planning, Development and Infrastructure Act 2016	Yes
Burial and Cremation Act 2013 and Burial and Cremation Regulations 2014 Local Government (Stormwater management) Amendment Act 2007	Yes
Coast Protection Act 1972	
Electricity (Principles of Vegetation Clearance) Regulations 2010 2021	Yes
Native Vegetation Act 1991	

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		Issued:	November, 2024- 2024
		Next Review:	November, 2024- 2027

1. INTRODUCTION:

This document sets out the policy of the City of Mount Gambier ("Council") in relation to the treasury management function.

2. PURPOSE:

The purpose of this policy is to:

- Provide clear direction to management, staff and Council in relation to the Treasury Management function.
- Establish a decision framework (as shown below).

3. SCOPE:

This policy is applicable to all employees and all Elected Members.

The Treasury Management Policy establishes a decision-making framework to ensure that:

- Funds are available to support approved outlays;
- Interest rates and other risks (e.g. liquidity and investment credit risks) are acknowledged and responsibly managed; and
- The net interest costs associated with borrowing and investing are reasonably likely to be minimised on average over the longer term.

4. DEFINITIONS:

Key Term – Acronym	Definition
Treasury Management	Is the management of investments and debt, in order to make the best possible use of funds, maintain financial sustainability, maximise the returns from investments, reduce the overall cost of borrowings, and mitigate operational and financial risk.
Asset Renewal Funding Ratio	Capital expenditure on renewal or replacement of existing assets as a percentage of asset management plans allocation. <i>Capital expenditure on renewal or replacement of existing assets / Asset Management Plan.</i>
Borrowing	Cash received from another party in exchange for future payment of the principle principal amount borrowed , which would normally include interest and other finance charges.

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Key Term – Acronym	Definition
Convertible Cash Advance Debenture	A loan where principal amounts can be repaid at any time and calculation of interest payable is based on the amounts of principal outstanding i.e. an interest only loan. The principal is not required to be repaid until maturity.
Credit Foncier	A loan for a fixed term with regular repayments comprising principal and interest, such that at the end of the term the total principal would have been repaid.
Direct Benefits	Are expenditure which provides direct benefits to persons or categories of persons in a manner which matches the extent to which the direct benefits accrue to persons or categories of persons.
Financial Sustainability	Where planned long-term service and infrastructure levels and standards are met without unplanned increases in rates or disruptive cuts to services.
General Benefits	Are defined as expenditure which: <ul style="list-style-type: none"> ➤ provide benefits which are independent of the number of persons who benefit from the expenditure; ➤ or generate benefits which do not accrue to identifiable persons or groups of persons; or generates benefits to the community generally.
Inter-Generational Equity	When assessing investment and borrowing decisions, consideration should be given to the “generation of rate payers” who will derive the substantive benefits versus those who will ultimately pay (through Council rates and user charges).
Net Financial Liabilities Ratio	Net Financial Liabilities (total liabilities less financial assets) as a percentage of total operating revenue. <i>Net Financial Liabilities/Total operating revenue.</i>
Operating Surplus Ratio	Operating surplus before capital revenues as a percentage of total operating revenue <i>Operating surplus / Total operating revenue.</i>

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5. ROLES & RESPONSIBILITIES:

5.1 Council:

Council is responsible for approving the policy and for using their revenue raising powers responsibly by raising sufficient revenue to ensure financial sustainability. **Investments fixed for a period greater than 12 months must be formally approved by Council.**

5.2 Chief Executive Officer:

The Chief Executive Officer is responsible to Council for managing the funds of Council to ensure that the objectives of Council are achieved in an effective and efficient manner.

5.3 Manager Financial Services:

Manager Financial Services is responsible for promoting a best practice approach in support of effective financial management practices and properly functioning controls.

5.4 Employees:

Employees are responsible for adhering to the policy.

6. POLICY STATEMENTS:

Treasury Management Strategy:

6.1 Council's operating and capital expenditure decisions are made on the basis of:

- **Community Need** - Identified community needs and benefits relative to other expenditure options;
- **Cost Effectiveness** - Cost effectiveness of the proposed means of service delivery;
- **Affordability** - Of projects and proposals having regard to Council's long term financial sustainability, including consideration of the cost of capital **and estimated whole of life** ~~and the~~ impact of the project or proposal on Council's financial and sustainability ratios.
- **Delivery and Maintenance of Assets** – Based on asset management plans **with particular attention to ensuring existing assets are renewed in line with service standards as set out in management plans.**
- **Strategic Partnerships** – Where the “multiplier effect” will mean that more can be delivered supported by Council funds and contribution from partners e.g. federal or state government grants or commercial organisation contributions.

6.2 The treasury management policy is a key driver of financial sustainability over the life of the LTFP and as such Council manages its finances holistically in accordance with its overall financial sustainability strategies and targets:

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- **Retention of funds** - Will not retain and quarantine money for particular future purposes unless required by legislation or agreement with other parties;
- **LTFP** - Will borrow funds in accordance with the requirements set out in its Long Term Financial Plan;
- **Offset** - Will apply any funds that are not immediately required to meet approved expenditure (including funds that are required to be expended for specific purposes but are not required to be kept in separate bank accounts) to reduce its level of borrowings or to defer and/or reduce the level of new borrowings that would otherwise be required; and
- **Cash flow shortfalls** - Meeting immediate cash flow shortfalls initially by redeeming invested funds. Where there are no (or insufficient) funds invested they may be drawn down against Council's Convertible Cash Advance Debenture (CAD) facilities at the LGFA approved in the short to medium-term in accordance with delegations.

6.3 Key Financial Indicators (KFI)s

- Council ensures long term financial sustainability using key financial indicators in its LTFP. Council has the following targets:
 - **Operating Surplus Ratio** – To achieve a positive operating surplus ratio by FY 2027.
 - **Net Financial Liabilities Ratio** – Achieve a target of less than 100% of total operating revenue by FY 2027; and
 - **Asset Renewal Funding Ratio** - Maintain asset renewal funding ratio of greater than or equal to 100% of the Asset Management Plan.

7. BORROWINGS:

Borrowings are not a form of income and do not replace the need for Council to generate sufficient operating income to service its operating requirements.

Undertaking borrowings gives rise to both an asset (the cash it provides) and a liability (the obligation to repay the money borrowed).

There are many types of borrowings available and Council will consider these when borrowing to minimise net interest costs on average over the longer term and to manage interest rate movement risks.

Council manages its cash holistically within the constraints of its overall financial strategies and key financial indicators aligned with this policy in the medium to long term (as modelled in the LTFP).

7.1 Annual Debt Limit:

- On an annual basis, Council will consider its debt limit to ensure that funds are available as required to support approved outlays and to account for working capital requirements.

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- The annual debt level will vary from the opening and closing debt disclosed in the Annual Business Plan and Budget due to the timing of receipt of funds from income and the timing of payments for the provision of goods and services.

7.2 Fixed and Variable Interest Rate Borrowings:

- Annual Review** - Council recognises that future movements in interest rates are uncertain. It considers that by having a combination of different termed fixed and variable interest rate borrowings it is, in the longer term, well positioned to limit its interest rate risk and therefore its net interest costs over the longer term. Council will review its mix of fixed verses variable borrowings / loans on an annual basis.
- Maturity Dates** - In order to spread its exposure to interest rate movements, Council aims, subject to its overall debt level, to have a variety of maturity dates on its borrowings.
- Fixed Interest Rate Borrowings** - May be either of a:
 - **Credit foncier basis** - That is incorporating regular principal and interest repayments; or
 - **Fixed interest rate payments only** - with or without terms that allow the full amount of principal to be repaid, or rolled over at maturity.
- Debt Structure** - Council recognises that there is usually a margin between borrowing and investment rates and that it can generate savings by structuring its portfolio of borrowings so that cash inflows that are surplus to short or medium term needs can be applied, in the first instance, to reduce the level of borrowings that would otherwise be necessary. For this reason Council will, as necessary, restructure its portfolio of borrowings, as old borrowings mature and new ones are raised to provide for this level of flexibility.
- Flexible Borrowings** - Council will make use of variable interest rate borrowings facility (for example the Local Government Financing Authority's (LGFA) Cash Advance Debenture (CAD) facility) that requires interest payments only and that enables any amount of principal to be repaid or redrawn at call. The redraw facility will provide Council with access to liquidity when needed. The outstanding level of draw-downs on the facility may vary significantly during a year and between years with the timing and extent of cash inflows and outflows.

7.3 Leases:

- Where Council enters into a Lease this is in essence a borrowing transaction and should be considered holistically in accordance with Council's overall borrowing policy. An evaluation of lease versus debt will be performed to determine the best return to Council.
- Disclosure of lease costs is to be provided in the annual financial statements in accordance with Australian Accounting Standards.

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8. INVESTMENTS:

- 8.1 **Risk Management** - Council is committed to openness and transparency in its financial management practices and sets out to ensure that investments are made in such a way as to maximise returns, while ensuring that risks are minimised and maintaining compliance with appropriate legislation.
- 8.2 **Legislation** - The *Local Government Act 1999* sets requirements for councils to review and report on the performance of their investments. All investments are to be made in accordance with the provisions of the Local Government Act 1999, in particular attention to Sections 139 and 140. These requirements obligate the officers who are responsible for investing Council's funds to act with care, diligence and skill that a prudent person of business would exercise in managing the affairs of other persons and be aware of their responsibilities.
- 8.3 **Review** - To maximise returns to Council for funds invested, the bank account balance of Council is assessed on a regular basis and be set at a level that meets Council's operational requirements. Council management may from time to time invest surplus funds with the LGFA or other financial institutions subject to these investments being capital-guaranteed.
- 8.4 **Investment Type** - Council funds available for investment will be lodged 'at call' or, having regard to differences in interest rates for fixed term investments of varying maturity dates, may be invested for a fixed term. In the case of fixed term investments the term should not exceed a point in time where the funds otherwise could be applied cost-effectively either by deferring the need to raise a new borrowing or by reducing the level of Council's variable interest rate borrowing facility.
- 8.5 **Best Value** - When investing funds, Council will select the investment type which delivers the best value, having regard to investment returns, transaction costs and other relevant and objectively quantifiable factors.
- 8.6 **Approval** - Investments fixed for a period greater than 12 months are to be approved by Council.

9. REPORTING:

At least once a year Council shall receive a specific report regarding treasury management performance relative to this policy document. The report shall highlight:

- For each Council borrowing and investment, the quantum of funds, its interest rate and maturity date, interest income/expense and changes in the quantum since the previous report; and,
- The proportion of fixed interest rate (split between interest-only borrowings and credit foncier borrowings) and variable interest rate borrowings at the end date of the reporting period and an estimate of the average of these proportions across the period along with key reasons for significant changes.

10. EDUCATION/TRAINING:

Training is provided to the Executive and Elected Members when communicating the details of the annual budget and LTFP.

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		Issued:	November, 2024-2024
		Next Review:	November, 2024-2027

11. REVIEW & EVALUATION

This Policy is scheduled for review by Council in November 2027, however, it will be reviewed as required following any legislative changes which may occur, or if deemed necessary by the Manager Financial Services.

12. AVAILABILITY OF POLICY

This Policy will be available for inspection at Council’s principal office during ordinary business hours and on the Council’s website www.mountgambier.sa.gov.au. Copies will also be provided to interested members of the community upon request, and upon payment of a fee in accordance with Council’s Schedule of Fees and Charges.

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		Issued:	November, 2024- 2024
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File Reference:	AF18/48
Applicable Legislation:	Local Government Act 1999 Local Government (Financial Management) Regulations 2011
Reference: Strategic Plan – Beyond 2015	Goal 3, Strategic Objective Our Diverse Economy
Related Policies:	B300 Budget Framework Policy
Related Procedures:	Nil
Related Documents:	Financial Sustainability Information Papers: <ul style="list-style-type: none"> • 01 Financial Sustainability • 08 Long Term Financial Plans • 09 Financial Indicators • 10 Debt • 15 Treasury Management

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Responsibility:	General Manager Corporate and Regulatory Services
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COUNCIL POLICIES DUE FOR REVIEW – AS AT 15 OCTOBER 2024

GMCRS Green
GMCI Orange
GMPPL Yellow

DATE DUE FOR REVIEW	RESPONSIBILITY	POLICY	RECORD NUMBER	POLICY REPORTING	COMMENTS
1/11/2019	GMCRS	Policy C290 - Internal Review of Council's Decisions	AR11/4211[v4]	Council	<p>Policies have been reviewed in line with Local Government Reform Bill.</p> <p>There will be a further review upon final release from the LGA of the updated Template/Model Section 270 Policy(s), which is understood to be drafted but not yet finalised. This will incorporate the content of C290/C200 also.</p>
1/03/2021	GMCRS	Policy C200 - Request for Service and Complaint Policy	AR11/4123[v5]	Council	<p>Policies have been reviewed in line with Local Government Reform Bill.</p> <p>There will be a further review upon final release from the LGA of the updated Template/Model Section 270 Policy(s), which is understood to be drafted but not yet finalised. This will incorporate the content of C290/C200 also.</p>
1/04/2023	GMCCG	Policy P195 - Community Consultation and Engagement Policy	AR11/4309[v3]	Council	Pending an updated LGA Template/Model Policy following LG Reform Bill, which in turn is pending State Government finalisation of Statewide LG Community Engagement Charter (CEC).
1/08/2023	GMCRS	Policy P910 - Provision of Loans or Guarantees to Community Groups TEMPORARILY SUSPENDED - COUNCIL RESOLUTION 2023/253 - 12/12/2023	AR19/47356	Council	
1/08/2023	GMCRS	Policy L130 - Land Divisions	AR14/31659[v13]	Council	Will move to City Infrastructure.
1/11/2023	GMCI	Policy - Emergency Management	AR20/82686	Council	

COUNCIL POLICIES DUE FOR REVIEW – AS AT 15 OCTOBER 2024

GMCRS Green
GMCI Orange
GMPPL Yellow

1/11/2023	GMCRS	Policy E200 - Employees - Service Awards - Gifts as Resignation/Retirement TEMPORARILY SUSPENDED AS PER COUNCIL RESOLUTION 2023/253 - 12/12/2023	AR11/4339[v3]	Council	
1/11/2023	GMCCG	Policy A240 - Assemblies and Events on Streets and Other Council Land	AR11/4169[v7]	Council	
1/12/2023	GMCRS	Policy - Unreasonable Conduct	AR20/86076	Council	This policy also involves interactions related to internal reviews, service requests, and complaints. Therefore, it is recommended that these be reviewed and presented to the Council together after each has been aligned with the LGA Model. Internal arrangements to discuss review / practical implementation with relevant staff is underway.
1/04/2024	GMCI	Policy A900 - Asset Management	AR19/47005[v2]	Audit and Risk Committee	
1/09/2024	GMCI	Policy - Memorials	AR20/82705	Council	
1/11/2024	GMCRS	Policy T150 - Treasury Management	AR11/4120[v9]	Audit and Risk Committee	
1/04/2025	GMCI	Policy T120 - Tree Policy	AR11/4488[v5]	Council	
1/05/2025	GMCRS	Policy R105 - Rates - Rating Policy	AR11/4090[v15]	Council	

COUNCIL POLICIES DUE FOR REVIEW – AS AT 15 OCTOBER 2024

GMCRS Green
GMCI Orange
GMPPL Yellow

1/05/2025	GMCRS	Policy R155 - Rates - Rebate Policy	AR11/5724[v14]	Council	
1/06/2025	GMCRS	Policy - Asset Accounting	AR22/29744[v5]	Audit and Risk Committee	
1/07/2025	GMCRS	Policy P900 - Public Interest Disclosure	AR19/38894[v3]	Council	
1/07/2025	GMCRS	Policy R200 - Reserves - Lease/Licence/Rental Arrangements	AR14/13125[v12]	Council	
1/08/2025	GMCRS	Policy C700 - Corporate Branding and Identity	AR17/39353[v2]	Council	
1/11/2025	GMCRS	Policy B300 - Budget Framework Policy	AR12/18558[v6]	Audit and Risk Committee	
1/01/2026	GMCRS	Policy - Council Election Caretaker Policy (formerly C305 - Caretaker Policy)	AR11/4214[v5]	Council	
1/02/2026	GMCCG	Policy - Dual Naming	AR22/22212	Council	
1/11/2026	GMCRS	Policy - Behavioural Management	AR22/86585[v2]	Council	
1/11/2026	GMCI	Policy W125 - Waste Management - Kerbside Refuse Collection	AR11/4389[v6]	Council	
1/12/2026	GMCRS	Policy M405 - Council Members - Allowances and Benefits	AR14/44893[v5]	Council	
1/12/2026	GMCRS	Policy M500 - Members Training & Development Policy	AR16/77[v3]	Council	
1/12/2026	GMCRS	Policy S400 - Supplementary Elections	AR14/44891[v3]	Council	
1/01/2027	GMCRS	Policy S140 - Street Numbering	AR11/4161[v5]	Council	
1/08/2027	GMCRS	Policy - Animal Management - Unclaimed Dogs	AR23/56504	Council	
1/08/2027	GMCRS	Policy P155 - Privacy	AR14/13130[v3]	Council	
1/08/2027	GMCRS	Policy L230 - Licensed Premises	AR11/4470[v10]	Council	
1/08/2027	GMCRS	Policy P135 - Entertainment Venues	AR11/4473[v8]	Council	
1/08/2027	GMCRS	Policy F510 - Inspectorial - Footways and Council Land - Fundraising and Promotion	AR15/11759[v4]	Council	
1/08/2027	GMCRS	Policy F505 - Footways and Council Land - Sale of Commodities	AR15/11756[v3]	Council	
1/08/2027	GMCRS	Policy F500 - Footways and Council Land - Removal of Objects	AR15/11754[v3]	Council	
1/08/2027	GMCRS	Policy F135 - Flammable Undergrowth	AR11/4417[v7]	Council	
1/08/2027	GMCRS	Policy - F125 - City Burning	AR18/28145[v2]	Council	
1/08/2027	GMCRS	Policy A520 - Animal Control	AR15/11766[v3]	Council	

COUNCIL POLICIES DUE FOR REVIEW – AS AT 15 OCTOBER 2024

GMCRS Green
GMCI Orange
GMPPL Yellow

1/08/2027	GMCRS	Policy A515 - Animal Control - Dogs	AR15/11765[v4]	Council	
1/08/2027	GMCCG	Policy - Illumination of Assets	AR23/26815[v2]	Council	
1/08/2027	GMCI	Policy W115 - Waste Management - Receival of Waste - Caroline Landfill	AR11/4388[v4]	Council	
1/09/2027	GMCCG	Policy - Grants and Sponsorship	AR24/39109	Council	
1/09/2027	GMCRS	Policy - External Grant Funding	AR23/65871	Council	
1/09/2027	GMCRS	Policy - Political Neutrality and Government Relations	AR23/65568	Council	
1/09/2027	GMCI	Policy S120 - Street Signs - Directional, Tourist and Other Scenic Facility Signs	AR11/4368[v5]	Council	
1/09/2027	GMCI	Policy C120 - Cemeteries - Carinya Gardens and Lake Terrace Cemetery	AR17/44799[v7]	Audit and Risk Committee	
1/09/2027	GMCRS	Policy P415 - Prudential Management)	AR14/45050[v3]	Council	
1/09/2027	GMCRS	Policy - Internal Controls	AR22/37682[v2]	Council	
1/09/2027	GMCI	Policy R270 - Road Pavement - Excavation and Reinstatement Of	AR11/4367[v9]	Council	
1/09/2027	GMCI	Policy E135 - Encroachments - Protection of Public During Building and Maintenance Works	AR14/37664[v4]	Council	
1/09/2027	GMCI	Policy F175 - Footways and Crossovers	AR14/37645[v4]	Council	
1/09/2027	GMCI	Policy F190 - Footways - Paving in City Centre Zone	AR11/4362[v4]	Council	
1/09/2027	GMCI	Policy F110 - Fencing Costs - Contributions by Council	AR11/4414[v4]	Council	
1/09/2027	GMCI	Policy C355 - Council Land - Irrigation Policy	AR11/4479[v5]	Council	
1/09/2027	GMCI	Policy S115 - Fencing of Stormwater Retention Basins	AR11/17212[v5]	Council	
1/10/2027	GMCRS	Policy - Volunteer Management	AR23/74317	Audit and Risk Committee	
1/10/2027	GMCRS	Policy M270 - Members - Mayor Seeking Legal Advice	AR11/7140[v3]	Audit and Risk Committee	
1/12/2027	GMCRS	Policy - Internal Audit	AR23/89179	Audit and Risk Committee	
1/12/2027	GMCRS	Policy - Disposal of Land and Assets	AR23/89192	Council	
1/12/2027	GMCRS	Policy - Procurement	AR23/89189	Council	

COUNCIL POLICIES DUE FOR REVIEW – AS AT 15 OCTOBER 2024

GMCRS Green
GMCI Orange
GMPPL Yellow

1/12/2027	GMCRS	Policy C320 - Council Chamber and Reception Area - Use of	AR11/4217[v6]	Council	
1/01/2028	GMCRS	Policy - Council Determined Meeting Procedures	AR24/6538	Council	
1/01/2028	GMCRS	Policy - Information Security	AR24/6584	Council	
1/01/2028	GMCRS	Policy M205 - Members - Mayor - Anniversary Messages	AR11/4234[v4]	Council	
1/01/2028	GMCRS	Policy F140 - Flags - Protocol	AR11/4133[v8]	Council	
1/01/2028	GMCRS	Policy E115 - Elections - Council Entitlement to Vote	AR11/4132[v6]	Council	
1/01/2028	GMCRS	Policy s92 Code of Practice for Access to Meeting and Documents	AR14/45048[v13]	Council	
1/03/2028	GMCRS	Policy - Citizen of the Year Awards (formerly A270 - Australia Day Awards)	AR11/4170[v6]	Council	
1/03/2028	CEO	Policy M130 - Media - Statements on behalf of Council	AR11/4222[v3]	Council	
1/03/2028	GMCCG	Policy - Riddoch Arts and Cultural Centre Hire (formerly C140 - Main Corner Complex - Hire)	AR11/4171[v9]	Council	
1/03/2028	GMCCG	Policy S135 - Street - Naming of	AR11/4474[v4]	Council	
1/05/2028	GMCRS	Policy R180 - Records Management	AR14/13683[v5]	Council	
1/05/2028	GMCRS	Policy O110 - Order Making	AR11/4427[v12]	Audit and Risk Committee	
1/05/2028	GMCCG	Policy - Library Collection Development	AR23/76530	Council	
1/06/2028	GMCRS	Policy - Risk Management	AR20/82678[v2]	Council	
1/08/2028	GMCRS	Policy U900 Unsolicited Proposals	AR19/38900[v2]	Audit and Risk Committee	
1/08/2028	GMCRS	Policy - On-site Waste Water Systems (formerly B150 - Building - Sewer Connections, Waste Management Control and Provision of Toilet Facilities)	AR11/4402[v8]	Council	
1/08/2028	GMCRS	Policy F225 - Fraud, Corruption, Misconduct and Maladministration Prevention Policy	AR11/4220[v11]	Council	

5.5 LEASE AND LICENCE UPDATE

Author: Brittany Shelton, Manager Governance and Property
Authoriser: Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services

RECOMMENDATION

1. That Council report titled 'Lease and Licence Update' as presented on Monday 25 November 2024 be noted.

PURPOSE

To update the Audit and Risk Committee on the situation of, and progress towards renewals for, leasing / licensing and other occupancy arrangements in accordance with the resolution made in June 2023.

TERMS OF REFERENCE

Section 126 (1a) of the *Local Government Act 1999* (the Act) states that the purpose of an audit and risk committee established by a council (the Committee) is to provide independent assurance and advice to the council on accounting, financial management, internal controls, risk management and governance matters.

Part 1.3 of the relevant Terms of Reference sets out the functions of the Committee, in particular:

"The functions of the Audit and Risk Committee include, per the Local Government Act 1999, Division 2, Section 126 (4):

(h) reviewing and evaluating the effectiveness of policies, systems and procedures established and maintained for the identification, assessment, monitoring, management and review of strategic, financial and operational risks on a regular basis."

RELEVANT LEGISLATION

Local Government Act 1999

SUMMARY OF IMPLICATIONS AND BENEFITS

Implications

- Whilst Council's community and sporting leases and licences have social / community implications, there are no recommendations or actions arising from this update report that have any social implications, with tenants currently 'holding over' on the same terms and conditions.
- The use of 'holding over' provisions as contained in standard lease and licence agreements manages the legal risk of agreements 'expiring' with no continuing contractual arrangements, with the resulting 'monthly tenancies' being on the same terms and conditions as the original lease, in the same manner as a renewal term.
- The community and political risk associated with 'holding over' provisions lies in the security / perception of tenure for sporting and community tenants.

Benefits

- Cost efficiency gains (and resource efficiency) as a result of structured approach to land management (i.e. occupancy arrangements) with respect to fees, maintenance and capital renewals.

- Consistent and transparent approach for all tenants, improving the trust and accountability of Council in the community (fairness and parity, stakeholder relationships).
- Robust governance framework around community land, ensuring all legislative obligations are consistency met.
- Strategic approach taken to maximise use / investment in community facilities, as a result of resourcing gains acquired and clear 'vision'.

BACKGROUND / OPTIONS

At the June 2023 Audit and Risk Committee Meeting, the Committee requested that a progress report regarding leases/licences (and mandatory policies) be brought back every 6 months.

Lease and Licence update reports were provided to the November 2023, April 2024 and July 2024 Audit and Risk Committee meetings, with the next 6 monthly update report due in November 2024.

The April 2024 update report noted a proposed methodology for the renewal of leases and licences, in conjunction with the preparation and implementation of a considered Strategic Property Management Project Plan, that the renewal of leases / licences in the short-medium term will be guided by an order of priority endorsed by Council, as follows:

- Sites identified as priority for master planning Yr1/Yr2 – renewal deferred until complete
- Sites identified for master planning in Yr3/Yr4 – renewal prioritised for granting 3-5 year terms

In receipt of the April 2024 update report from the Audit and Risk Committee Council subsequently resolved as follows at its April meeting:

2. *That Council's resolved position of 'a strategic approach to property management issues guided by a Sport, Recreation and Open Space Plan and associated site/precinct/property category master plans including Tourism Assets Master Plan and Blue Lake Sports Park Master Plan', be noted.*

3. *That the renewal of 'holding over' leases and licences occur, following Council's prioritisation of strategic site/precinct master planning to be conducted over the coming years, and taking into account other relevant factors, be noted.*

Further, in consideration of master plan options, also at the April 2024 meeting, Council resolved:

2. *That Council determines a priority order of master plans for the following sites:*
- *Vansittart Park*
 - *Umpherston Sinkhole / Balumbul*
 - *Olympic Park*
 - *Hastings Cunningham Reserve*

A review of the renewal implications for 'holding over' leases and licences was necessary following Council's formal prioritisation of master plans, and the proposed renewal methodology anticipated in conjunction with that prioritisation.

Council has prioritised Vansittart Park and Umpherston Sinkhole / Balumbul for master planning in Yrs 1/2. At the current time Council has only one 'holding over' tenancy between these two sites, being the Annual Seasonal Licence for North Gambier Football Club.

The proposed methodology for lease and licence renewal being to defer renewal of tenancies associated with sites prioritised for master planning in Yr 1/2, and prioritising the renewal of tenancies for 3-5 years terms for sites identified for master planning in Yrs 3/4 (or not otherwise identified for master planning in the medium term). The resultant outcome is that ALL of Council's tenancies that are currently 'holding over' are effectively now prioritised for renewal.

The earlier update report and Council resolution also noted that renewal of 'holding over' leases and licences occur taking into account other relevant factors. The relevant contributing factors for the renewal of certain leases and licences were identified in the earlier report as including, in some cases combinations of, the following:

- pending Crown Land dedication
- pending review / adoption of Community Land Management Plan
- Adoption / direction in other guiding documents / plans (e.g. Crater Lakes Activation Plan, Tourism Assets Master Plan, Visitor Servicing Model)
- review of tenants operating / governance model
- status of unsolicited proposal/s
- other site, precinct, asset and tenant matters

The prioritisation of master planning and the adoption of a lease and licence renewal methodology does not, on its own, resolve these other contributing factors. A review of leases and licences that are 'holding over' and due to expire in the coming 6 months has identified the following as capable of being renewed as a short-term priority:

- 14 'holding over' community tenancies comprising:
 - 10 community shed and 2 sporting club tenancies at Hastings Cunningham Reserve
 - 1 sporting club tenancies at Malseed Park
 - 1 community tenancy at 'The Stables'
- 5 community tenancies with expiry dates over the coming 6 months.

Letters have been sent to each of the 14 'holding over' tenancies to advise Council's intentions, and draft lease or licence documentation has been prepared and provided to 10 of those tenants for review / execution.

Several of the Hastings Cunningham Reserve tenancies are located on a Crown Land which require Crown Land (Ministers) approval and inclusion of any Crown requirements or conditions, which approval and requirements have been requested and obtained as a pre-condition to lease or licence renewal.

Of the remaining 'holding over' leases and licences, the previous update report included a table listing the number of tenancies for which lease or licence renewal is affected by other contributing factors. This table is updated as follows:

Contributing Factor	No. of leases / licences affected	Other Comments
Pending Crown Land dedication	1	Lake Terrace West Cemetery
Adoption/update of community management plan(s) of land	13	Includes CLMP's for the following: <ul style="list-style-type: none"> • Crater Lakes (inc. Marist Park) • Olympic Park • Frew Park

Other tenancy related matters	10+	<ul style="list-style-type: none"> • Corriedale Park <p>Including:</p> <ul style="list-style-type: none"> • Constitution / governance / operating model review • Unsolicited proposals • Consolidation of multiple licences into single licence • Other tenant obligations • BLSP Implementation Plan
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Whilst these varying contributing factors remain unresolved Council is not in a position to negotiate or grant renewed leases or licences for these premises or tenancies.

In particular, where there are identified deficiencies with the relevant community land management plan, (i.e., not sufficiently providing for leasing or licensing for the proposed purposes) Council is constrained from granting renewed lease or licence arrangements notwithstanding that such arrangements have previously been granted.

Accordingly, of some 36 leases and licences currently 'holding over', 14 may be progressed for renewal (some subject to Crown Land / Ministers consent and conditions) whilst the remaining 22 require other bodies of work to be undertaken to resolve the other contributing factors before they may be renewed.

These are matters to be addressed in a Strategic Property Management Project Plan for which organisational planning, resourcing and actions are necessary. This Project Plan has been prepared and will be presented to the Strategic Management Team meeting of 25 November 2024 for adoption, pending any feedback from the immediate project group. Once some of the preliminary assessment work on this project has been undertaken, establishing the requisite property management structures and attending to the current 'impediments' to occupancy will be prioritised.

DETAILED IMPLICATIONS

Legal	Leasing and licensing of community land must be conducted in accordance with the relevant provisions in the Local Government Act 1999 (and other relevant legislation relating to leasing and licensing, e.g. Retail and Commercial Leases Act). Community land leasing/licensing arrangements must be in accordance with the provisions of relevant Community Land Management Plans, guided by and consistent with the master planning of open spaces and precincts that help give effect to Council's Objects, Role, Functions and Principles set out in sections 3, 6, 7 & 8 of the Act.
Financial and Budget	N/A
Other Resources	The main direct resourcing issues associated with the renewal of leases and licences is in the preparation of documents and negotiation/execution, which can be managed over time within current resourcing.

	<p>However, this does not address any resulting resources that may arise from tenant expectations in the process of renewing a lease/licence. However, the standard terms and conditions of Council's community/sporting leases and licences place primary responsibility for leased/licensed premises upon the tenant in recognition of/exchange for the 'community' or 'peppercorn' nature of the rent.</p> <p>Further, the above does not include any further organisational resourcing to address other bodies of work, such as redrafting and public consultation to update community land management plans, review of constitution and governing/operating models, and the preparation, adoption and implementation of property management frameworks and supporting policy amendments.</p> <p>These resourcing matters are to be addressed in a Strategic Property Management Project Plan.</p>
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RISK ANALYSIS

Consequence	Consequence Rating:	Risk Likelihood Rating:	Risk Rating	Risk Controls and effectiveness	Risk Mitigation Plan
Finance	Insignificant (1)	Unlikely (2)	Low	Occupancy arrangements designed with cost recovery in mind, internal resource is utilised to negotiate and draft agreements	Indirect cost benefits / efficiency gains explored by Strategic Property Management Project
Reputation	Moderate (3)	Unlikely (2)	Moderate	Targeted community engagement including with relevant stakeholders has been identified as a priority in implementing the Strategic Property Management Project	Relationship building / rapport with tenants prioritised (trust / accountability)
Legal / Regulatory / Policy	Moderate (3)	Unlikely (2)	Moderate	Experienced staff with nuanced understanding of obligations under various legislation, use of LGA guides / models / templates, use of legal advice on retainer as required	Engagement with subject-matter experts as required (e.g. Crown land, SANTS etc)

Service Delivery	Insignificant (1)	Rare (1)	Low	Proactive maintenance schedules, Strategic Management Property Project to address renewals	Residual risk not outside of tolerance, no additional treatments recommended
People	Insignificant (1)	Unlikely (2)	Low	Proactive maintenance schedules, Strategic Management Property Project to address renewals	Residual risk not outside of tolerance, no additional treatments recommended
Infrastructure	Moderate (3)	Rare (1)	Low	Proactive maintenance schedules, capital improvements grants available, condition audits, insurance requirements for tenants	Consideration of insurance and maintenance models via the Strategic Property Management Project
Environmental	Minor (2)	Rare (1)	Low	Parks and gardens maintenance of key sites, obligations under occupancy arrangement	Residual risk not outside of tolerance, no additional treatments recommended

RELEVANT COUNCIL POLICY

[Community Land \(Reserves\) Lease/Licence/Rental Arrangements - R200](#)

Council's R200 - Community Land (Reserves) Lease/Licence/Rental Arrangements Policy relates to leases and licences (and in some cases grounds maintenance) of community land, subject to the Council resolution committing to a strategic approach to property management issues, and other relevant legislative and regulatory provisions including those relating to fees and charges.

IMPLEMENTATION, COMMUNICATION AND ENGAGEMENT

An engagement/communication strategy may be prepared to address the prioritisation of master planning and lease/licence renewal directly with affected tenants/stakeholders.

As set out in the proposal, implementation of lease/licence renewals is proposed on a priority basis inversely aligned with the Council's priorities for strategic master planning of sites/precincts.

CONCLUSION

Further updates are to be provided to the Audit and Risk Committee on a six-monthly basis.

ATTACHMENTS

Nil

5.6 ANNUAL WORK PLAN AND MEETING SCHEDULE

Author: Kahli Rolton, Manager Financial Services
Authoriser: Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services

RECOMMENDATION

1. That Council report titled 'Annual Work Plan and Meeting Schedule' as presented on Monday 25 November 2024 be noted.
2. That the Audit and Risk Committee recommends to Council it holds at minimum 6 meetings throughout 2025, noting that meeting dates are subject to change, including additional special meetings where required.

PURPOSE

This report provides details of the proposed Audit and Risk Committee Work Program and meeting schedule for 2025.

TERMS OF REFERENCE

Section 9 of the Audit and Risk Committee's Terms of Reference refers to meetings in particular:

9.1 Number of Meetings - Aligned with legislation there must be at least 1 meeting of an audit and risk committee in each quarter at appropriate times in the reporting and audit cycle and otherwise as required.

RELEVANT LEGISLATION

The attached work program is aligned with Section 126 (4) and (5) of the Local Government Act as shown below effective from 30 November 2023:

(4) The functions of a council audit and risk committee include—

(a) reviewing annual financial statements to ensure that they present fairly the state of affairs of the council; and

(b) proposing, and providing information relevant to, a review of the council's strategic management plans or annual business plan; and

(c) monitoring the responsiveness of the council to recommendations for improvement based on previous audits and risk assessments, including those raised by a council's auditor; and

(d) proposing, and reviewing, the exercise of powers under section 130A; and

(e) liaising with the council's auditor in accordance with any requirements prescribed by the regulations; and

(f) reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the council on a regular basis; and

(g) — (i) if the council has an internal audit function—

(A) providing oversight of planning and scoping of the internal audit work plan; and

(B) reviewing and commenting on reports provided by the person primarily

responsible for the internal audit function at least on a quarterly basis; or

(h) reviewing and evaluating the effectiveness of policies, systems and procedures established and maintained for the identification, assessment, monitoring, management and review of strategic, financial and operational risks on a regular basis; and

(i) reviewing any report obtained by the council under section 48(1); and

(j) performing any other function determined by the council or prescribed by the regulations

(5) There must be at least 1 meeting of a council audit and risk committee in each quarter.

SUMMARY OF IMPLICATIONS AND BENEFITS

Implications

- 4 meetings are required at minimum, however the Work Plan has identified 6. Last year 7 meetings were scheduled.
- Meeting dates and schedules are subject to change, including if an additional special meeting is required.

Benefits

- The Annual Work Plan allows members of the Audit and Risk Committee opportunity to suggest areas in alignment with their terms of reference to review and add value to Council operations and strategic plans with financial and risk lenses. It also serves the purpose of ensuring that the Audit and Risk Committee is set up to meet all criteria within its Terms of Reference which is self assessed annually.
- Allows for upfront planning to ensure agenda's coincide with Council agendas required to meet legislative and other timeframes.

BACKGROUND / OPTIONS

The Annual Work Plan has been reviewed against the current Terms of Reference of the Audit and Risk Committee to ensure it reasonably captures roles including. The full plan is attached to this report and includes:

- **Financial Reporting** - Includes standard reporting aligned with current year.
- **Internal Controls and Risk Management Systems** - The Strategic Risk Register and WHS reporting will now be completed quarterly rather than bi-monthly. Policies and leases/licenses update report will continue to be included twice yearly as requested by the Audit and Risk Committee.
- **Public Interest Disclosure** - This item has been added to prompt at minimum annual reporting regardless of whether any matters are raised.
- **Internal Audit** – This will include reporting based on a rolling three year program based on the updated draft presented at this meeting.
- **External Audit** - Year-end audit reporting and regular reporting against management reports.
- **Strategic Management and Business Plans** – This includes Asset Management Plans, Long Term Financial Plan and Annual Business Plan and Budget.
- **Policy Reviews** – Incorporates an annual review of asset accounting policy plus others as required.
- **Annual Work Plan** - To be reviewed at the November meeting.

Meetings are scheduled to occur on a Monday, the timing of which accommodates members and the forwarding of Audit and Risk Committee recommendations to the next Council meeting which is held on the third Tuesday of each calendar month, except for December and January. Proposed ordinary meeting dates are as follows and are subject to change:

- 3 February 2025
- 24 March 2025
- 26 May 2025
- 28 July 2025
- 27 October 2025
- 24 November 2025.

DETAILED IMPLICATIONS

Legal	The Audit and Risk Committee is required under S126 of the Local Government Act 1999.
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Financial and Budget	Sitting Fees to be included in the annual budget. Noting a reduction from 7 ordinary meetings to 6 ordinary meetings. This equates to a saving of approx \$700 per year.
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RISK ANALYSIS

Consequence	Consequence Rating:	Risk Likelihood Rating:	Risk Rating	Risk Controls and effectiveness	Risk Mitigation Plan
Legal / Regulatory / Policy	Minor (2)	Possible (3)	Moderate	Controls Effective. Legislative requirements reviewed and accommodated. Terms of Reference reviewed and accommodated.	Continue to prepare annual work plan and review against LG Act 199 and Terms of Reference of Audit and Risk Committee

RELEVANT COUNCIL POLICY

N/A

IMPLEMENTATION, COMMUNICATION AND ENGAGEMENT

The Annual Work Plan will be published on the Audit and Risk Committee's page of Council's website. It will also be included in the Annual Report.

CONCLUSION

The Audit and Risk Committee draft Work Plan 2025 is sufficiently detailed and flexible to enable the Committee to fulfill its Terms of Reference. The Work Plan has been updated to reflect requirements relevant to this coming year.

Dates have been proposed for 6 ordinary meetings to meet legislative requirements. These dates are subject to change and additional special meetings that may be called.

ATTACHMENTS

1. Draft Audit and Risk Committee Work Plan 2025 [5.6.1 - 1 page]

Audit & Risk Committee - Work Plan							
Month	Terms of	February	March	May	July	October	November
Date	Reference	3-Feb	24-Mar	26-May	28-Jul	27-Oct	24-Nov
Recommendations To Council Meeting Dates							
		February	April	May	August	November	December
Financial Reporting & Management:							
Review statutory financial statements	12.1.1						
Comparison of actual performance to budget as at year-end							
Review performance of investments and borrowings							
Audit & Risk Committee self-assessment and annual report	14.2						
Internal Controls and Risk Management Systems:							
Monitor effectiveness of Council's internal controls & risk mgt systems	12.2.1						
Strategic Risk Register	12.2.6						
Review of insurances	13.6						
Work Health Safety Update							
Policies and Leases/Licenses Update	12.2.5						
Public Interest Disclosure Act & Prudential Reports:							
Review arrangements for employees to raise concerns in financial reporting and other matters	12.3.1						
Be satisfied that independent investigation of matters raised are appropriately followed up.	12.3.2						
Provide advice on the management of prudential reports	12.7						
Internal Audit:							
Internal Audit - Oversight of program planning and scope	12.4.2						
Progress on internal audits	12.4.3						
External Audit:							
Review annual audit plan	12.5.5						
Meeting with auditors to review audit findings	12.1.2, 12.5.4			interim		final	
Review audit management report and management's response	12.5.9						
Review Management Representation Letter	12.5.8						
Auditor Engagement (Term 3 of 5 years)	12.5.3						
Review of Strategic Management and Business Plans:							
Review Asset Management Plans (Forward Works Program)	12.6						
Review Long Term Financial Plan	12.6						
Review Annual Business Plan	12.6						
Budget Reviews (BR1, BR2, BR3) - for noting only reports go direct to Council			BR2		BR3		BR1
Policy Reviews:							
Budget Framework Policy B300							
Treasury Management Policy T150							
Asset Accounting Policy (Annual review)							
Any other policies as required							
Other:							
Review annual work plan	13.1						
Review Terms of Reference (every 2 years)	14.3						

5.7 AUDIT AND RISK COMMITTEE MEETING REPORT

Author: Kahli Rolton, Manager Financial Services
Authoriser: Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services

RECOMMENDATION

1. That Council report titled 'Audit and Risk Committee Meeting Report' as presented on Monday 25 November 2024 be noted.

PURPOSE

A report to Council after the Audit and Risk Committee meeting, summarising the work of the committee preceding the meeting and the outcomes of the meeting.

TERMS OF REFERENCE

N/A

RELEVANT LEGISLATION

Section 126 of the Local Government Act effective from 30 November 2023

requires that the following report is prepared as shown below:

(8) A council audit and risk committee must—

(a) provide a report to the council after each meeting summarising the work of the committee during the period preceding the meeting and the outcomes of the meeting;

BACKGROUND / OPTIONS

Period Preceding the November Meetings:

1. Confidential Workshop – A workshop for Audit and Risk Committee Members to meet with external auditors without the presence of Council employees was held immediately prior to the Audit and Risk Committee meeting held on Monday 28 October 2024.
2. Email from Committee member Alex Brown 28 October 2024 – following discussion at the Audit and Risk Committee regarding consideration of improvements to Note 1 for the net timing adjustments of grants for future years.
3. Email to Committee 31 October 2024 – Minutes of the Audit and Risk Committee meeting held Monday 28 October 2024.
4. Email to Committee Chair 12 November 2024 – to request signing Certification of Auditor Independence following the Financial Statements for the year ended 30 June 2024 being presented at the 28 October 2024 meeting.
Presiding member signed and returned the following day.
5. Email to Committee 21 November 2024 – Copy of Council Report 18.8 Budget Review 1 2024/2025 from Council meeting held 19 November 2024 for noting.
6. Council Member Briefing - A meeting was held between the Council Member Audit and Risk Committee representative, the General Manager Corporate and Regulatory Services, Manager Financial Services to provide a briefing on the reports included in the agenda prior to the meeting.
7. Presiding Member Pre-Meeting - A meeting was held between the Manager Financial Services and the Presiding Member to discuss the agenda prior to the meeting.

Outcomes of the Meeting:

The outcomes of this meeting will be summarised in the minutes to be adopted by Council.

CONCLUSION

The recommendation to Council is that they note the report as presented (in conjunction with the minutes of the meeting).

ATTACHMENTS

Nil

6 URGENT MOTIONS WITHOUT NOTICE

7 CONFIDENTIAL ITEMS

Nil

8 MEETING CLOSE