



**G W Y D I R**  
SHIRE COUNCIL

**MINUTES OF AUDIT RISK AND IMPROVEMENT  
COMMITTEE**

**Held on Monday 22 April 2024**

**Commencing at 9:00 am**

**in the Roxy Conference Room**

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**Present**

<b>Committee:</b>	Mr Jack O'Hara (Independent Chair), Mr Rod Smith and Cr John Coulton (Mayor)
<b>Observers:</b>	Cr Catherine Egan (Deputy Mayor), Mrs Helen Thomas (CFO), Mr Justin Hellmuth (Business Improvement & IT Coordinator), Mrs Suzanne Webber (Socials Services Manager)
<b>Public:</b>	Nil
<b>Visitors:</b>	Nil

<b>Content</b>	<b>Page No.</b>
<b>1 Official Opening and Welcome - Chair</b> .....	<b>3</b>
<b>2 Apologies</b> .....	<b>3</b>
<b>3 Presentation</b> .....	<b>3</b>
<b>4 Call for the Declarations of Interests, Gifts Received and Conflicts of Interest</b> .....	<b>3</b>
<b>5 Officers' Reports</b> .....	<b>3</b>
5.1 Confirmation of Previous Minutes .....	3
5.2 Service Review Update .....	42
5.3 Child Safe Organisation Update .....	44
5.4 Roads Update .....	45
5.5 Final Management Letter .....	46
5.6 2024 Audit Engagement Plan .....	61
5.7 Fraud Control Policy .....	89
5.8 Draft Donations .....	153
5.9 Draft Capital Works Program .....	161
5.10 Draft 2024-2025 Budget .....	165
5.11 Draft Statement of Revenue Policy .....	187
5.12 Draft Fees and Charges .....	206
5.13 Draft Actions for Operational Plan .....	269
<b>6 Closure</b> .....	<b>286</b>

## **1 OFFICIAL OPENING AND WELCOME - CHAIR**

Welcome by the Independent Chair Mr Jack O'Hara

The Chair welcomed all present to the meeting.

## **2 APOLOGIES**

**Apologies were received from the General Manager, Deputy General Manager and Engineering Services Director.**

## **3 PRESENTATION**

Nil

## **4 CALL FOR THE DECLARATIONS OF INTERESTS, GIFTS RECEIVED AND CONFLICTS OF INTEREST**

Nil

## **5 OFFICERS' REPORTS**

### **5.1 Confirmation of Previous Minutes**

**File Reference:** NIL

#### **Delivery Program**

**Goal:** 5. Organisational management

**Outcome:** 5.1 Corporate management

**Strategy:** 5.1.5 Provision of responsible internal governance

**Author:** CFO

**STAFF DISCLOSURE OF INTEREST** Nil

### **IN BRIEF/SUMMARY RECOMMENDATION**

Confirmation of the previous meetings minutes.

**TABLED ITEMS** Nil

### **COMMENT**

Confirmation of the previous meetings minutes.

### **OFFICER RECOMMENDATION**

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**THAT the minutes of the previous meeting in November 2023 be accepted.**

**ATTACHMENTS**

1. November ARIC Meeting Minutes [5.1.1 - 37 pages]

**COMMITTEE RESOLUTION:**

**THAT the minutes of the previous meeting in November 2023 be accepted.**

**(Moved O'Hara}, Seconded Smith)**

**CARRIED**

**For: Cr J Coulton, Jack O'Hara and Rod Smith**

**Against: Nil**

14 December 2023 Ordinary Meeting

Gwydir Shire Council

7.5 November ARIC Meeting Minutes

<b>File Reference:</b>	NA
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**Delivery Program**

**Goal:** 5. Organisational management  
**Outcome:** 5.1 Corporate management  
**Strategy:** 5.1.1 Financial Management and accountability systems  
**Author:** Helen Thomas, Chief Financial Officer

**STAFF DISCLOSURE OF INTEREST**

NIL

**IN BRIEF/SUMMARY RECOMMENDATION**

This report recommends the noting of the Minutes of the ARIC meeting held on 21<sup>st</sup> November 2023.

**TABLED ITEMS**

Nil

**OFFICER RECOMMENDATION**

**THAT the minutes of the Audit Risk and Improvement Committee Meeting held on 21<sup>st</sup> November 2023 are received and noted.**

**ATTACHMENTS**

1. Audit Risk and Improvement Committee Minutes [7.5.1 - 5 Pages]
2. Performance Audit Guide [7.5.2 - 11 Pages]
3. Gwydir Shire Council 2023 WHS Self-Audit Report [7.5.3 - 20 Pages]



## **AUDIT RISK AND IMPROVEMENT COMMITTEE**

### **MINUTES**

**Tuesday 21<sup>st</sup> November 2023**

**Meeting Opened 9.00am**

**In the Roxy Conference Room**

Present Members: Mr. Jack O'Hara (Chair), Mr. Rod Smith, Mr. John Coulton (Mayor), Mrs. Catherine Egan (Deputy Mayor)

Staff: Mrs. Leeah Daley (Acting General Manager), Mrs. Helen Thomas (CFO), Mr. Alex Eddy (Director of Engineering)

14 December 2023 Ordinary Meeting

Gwydir Shire Council

ARIC December 2022

Gwydir Shire Council

**1. OFFICIAL OPENING AND WELCOME**

Welcome by the Independent Chair Mr. Jack O'Hara

**2. APOLOGIES**

Mr. Max Eastcott

**3. CALL FOR DECLARATIONS OF INTERESTS, GIFTS RECEIVED AND CONFLICTS OF INTEREST**

Nil

**4. AGENDA ITEMS**

**4.1 PERFORMANCE AUDIT – ROAD ASSET MANAGEMENT IN LOCAL GOVERNMENT**

**File Reference:** NA

**Delivery Program**

**Goal:** 5. Organisational management

**Outcome:** 5.1 Corporate Management

**Strategy:** 5.1.1 Financial Management and accountability systems

**Author:** CFO

**STAFF DISCLOSURE OF INTEREST** Nil

**Comment**

The Committee was provided with the information currently available regarding the selection of Gwydir Shire Council by the Audit Office to complete a Performance Audit in Road Asset Management in Local Government.

**Recommendation**

That the report be received.

**Attachments**

Audit Office Communication for the Performance Audit

**RESOLUTION**

**THAT the report be received.**

---

Page 2

14 December 2023 Ordinary Meeting

Gwydir Shire Council

ARIC December 2022

Gwydir Shire Council

**FURTHER that an update be provided at the next meeting on how the audit is progressing.**

**4.2 2023 WHS Self-Audit Report and Action Plan**

File Reference: NA

**Delivery Program**

**Goal:** 5. Organisational management

**Outcome:** 5.1 Corporate Management

**Strategy:** 5.1.1 Financial Management and accountability systems

**Author:** CFO

**STAFF DISCLOSURE OF INTEREST** Nil

**Comment**

The Committee was provided with the 2023 WHS Self-Audit Report from the self-evaluation performed and the Action Plan that was provided by State Cover based on the findings.

**Recommendation**

That the report be received.

**Attachments**

WHS Self-Audit Report and WHS Action Plan

**RESOLUTION**

**THAT the report be received.**

**FURTHER that an update be provided at the next meeting on the progress being made in relation to the Action Plan.**

**4.3 Management Letter on the Interim Phae of the Audit for the Year Ended 30 June 2023**

File Reference: NA

**Delivery Program**

**Goal:** 5. Organisational management

---

Page 3



14 December 2023 Ordinary Meeting

Gwydir Shire Council

ARIC December 2022

Gwydir Shire Council

**Outcome:** 5.1 Corporate Management

**Strategy:** 5.1.1 Financial Management and accountability systems

**Author:** CFO

**STAFF DISCLOSURE OF INTEREST** Nil

**Comment**

The Committee was provided with the 2023 Interim Management Letter provided by the Audit Office.

**Recommendation**

That the report be received.

**Attachments**

Management Letter on the Interim Phae of the Audit for the Year Ended 30 June 2023

**RESOLUTION**

**THAT the report be received.**

**FURTHER that an Council work toward getting the long standing items completed from the list of issues and an update provided at the next meeting.**

**4.4 Presentation of Draft Financial Statements for year ended 30 June 2023**

**File Reference:** NA

**Delivery Program**

**Goal:** 5. Organisational management

**Outcome:** 5.1 Corporate Management

**Strategy:** 5.1.1 Financial Management and accountability systems

**Author:** CFO

**STAFF DISCLOSURE OF INTEREST** Nil

**Comment**

14 December 2023 Ordinary Meeting

Gwydir Shire Council

**ARIC December 2022**

**Gwydir Shire Council**

The Committee was provided with the 2023 Annual Financial Statements in draft form to be audited by the Audit Office.

**Recommendation**

That the report be received and presented at the next Council meeting for authorization. If any material changes to the draft statements be required after audit, they be presented to Council again with the material changes.

**Attachments**

2023 Annual Financial Statements

**RESOLUTION**

**THAT the report be received.**

**FURTHER that the Statements be presented to the next Council meeting for authorization to be audited by the Audit Office and lodgment with the OLG.**

**5 CLOSURE**

Meeting Closed 11.30am



# Performance Audit Guide

for audited entities  
March 2023



INSIGHTS FOR BETTER GOVERNMENT

# contents

<b>INTRODUCTION</b>	<b>1</b>
<b>SUMMARY OF KEY POINTS</b>	<b>1</b>
<b>LEGISLATIVE FRAMEWORK</b>	<b>1</b>
Auditor-General's authority to conduct performance audits	1
Follow the dollar powers	2
Performance audits and topic selection	2
Authority to access entity information	2
Confidentiality requirements and disclosure	3
<b>ROLES AND RESPONSIBILITIES</b>	<b>3</b>
The Audit Office's obligations	3
The audited entity's obligations	4
<b>FOLLOW-UP PROCESS AFTER THE PERFORMANCE AUDIT IS COMPLETED</b>	<b>6</b>
<b>PERFORMANCE AUDIT PROCESS</b>	<b>6</b>
Table 1 – Performance audit stages and consultation with audited entities	6

## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

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## INTRODUCTION

Performance audits assess whether entities are carrying out their activities effectively, and doing so economically and efficiently and in compliance with relevant laws.

This Performance Audit Guide (the Guide) provides audited entities with information about the Audit Office of New South Wales' (the Audit Office) performance audit process. The Guide outlines the legislative framework and the Auditor-General's authority, and what to expect of the Audit Office during a performance audit.

The Guide also informs audited entities of their obligations to assist the performance audit team to effectively and efficiently complete their work.

## SUMMARY OF KEY POINTS

- Performance audits within the NSW Public Sector are conducted under Part 3, Division 2A of the *Government Sector Audit Act 1983* (the GSA Act).
- Performance audits within the NSW Local Government Sector are conducted under Chapter 13, Part 3, Division 2A of the *Local Government Act 1993* (the LG Act).
- Performance audits of non-public sector entities ('follow the dollar audits') are performed in conjunction with performance audits of NSW Government entities and local councils.
- The GSA Act and LG Act give the Auditor-General authority to choose the topics and entities for review, and to access required entity information.
- The Auditor-General, if considered appropriate, may conduct a performance audit on matters related to the use of public sector resources given to non-public sector entities.
- The Audit Office liaises with the audited entity before the audit report is finalised.
- In conducting a performance audit, the Audit Office is responsible for:
  - obtaining sufficient knowledge of the program or activity being audited
  - maintaining a constructive relationship with the audited entity and undertaking adequate consultation (see Table 1)
  - securing and keeping confidential all entity information obtained in the course of the audit.
- The head of the audited entity is responsible for:
  - nominating up to two suitable liaison officers to work with the audit team
  - providing full and free access to people and information within requested timeframes. This includes providing all information that is relevant to the audit, even if not specifically requested
  - a duty of care to the audit team under work health and safety and anti-discrimination laws, and harassment-free workplace policies.

## LEGISLATIVE FRAMEWORK

### Auditor-General's authority to conduct performance audits

The Auditor-General's functions, mandate and powers to audit NSW State and Local Government and relevant entities are set out in:

- Part 3, Divisions 2 and 2A of the GSA Act
- Chapter 13, part 3, Divisions 2A and 3 of the LG Act.

The Auditor-General's independence is assured by key provisions in the GSA Act and LG Act. Specifically, the Auditor-General:

- reports directly to the Parliament of New South Wales (Parliament) and can only be dismissed by a resolution of both houses of the NSW Parliament
- decides on the program of work undertaken by the Audit Office

1

## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

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- is appointed for a non-renewable eight-year period.

In addition, performance audits are funded by Parliament, not the entities being audited.

### Follow the dollar powers

Under section 38EA(2) of the GSA Act and section 421BD(2) of the LG Act, the Auditor-General may, as part of a performance audit of State or Local Government activities, extend the scope of the audit to include the activities of non-public sector entities.

A relevant entity is an entity that receives money or resources, whether indirectly or directly, from or on behalf of a State Government entity for a particular purpose (known as 'a State purpose') or from or on behalf of a Local Government entity for a local government purpose. A 'relevant entity' becomes a 'related relevant entity' when it is scoped into a performance audit.

These provisions are retrospective and provide the Auditor-General with the ability to audit activities of a relevant entity carried out before the commencement of the amending legislation in November 2022.

### Performance audits and topic selection

Activities examined by a performance audit may include:

- a government program,
- all or part of a State or Local Government entity,
- non-public sector entities utilising the 'follow the dollar powers' described above

or it may consider particular issues affecting the whole public sector. These audits may include reviewing the use of grants/monies provided by public sector entities to non-public sector entities, in line with the recent amendments to the GSA Act and LG Act. Performance audits cannot question the merits of State and Local Government policy objectives.

The Auditor-General uses a strategic approach to selecting performance audits, which balances the performance audit program to reflect issues of interest to Parliament and the community. The performance audit program includes topics that align with the State Government's policy objectives and reform agenda to assess progress and impacts.

Each year, the Auditor-General seeks input from key stakeholders on proposed topics before publishing the performance audit program. The Auditor-General also takes account of performance audit topic suggestions from the Public Accounts Committee, Members of Parliament, local councils and members of the public.

Details of the approach to selecting topics and the forward program are available on the Audit Office website.

### Authority to access entity information

Under section 36 of the GSA Act and section 423 of the LG Act, audited entities must provide the Audit Office with full and free access to information, including confidential information<sup>1</sup>, irrespective of any entity-specific obligations for confidentiality. If the requested information is not provided in a reasonable period of time, the Auditor-General may issue a notice which compels provision of this information.

When providing access to confidential information, it is essential that the confidential nature of that information is clearly identified by the audited entity prior to providing that access. If confidential information forms a part of a broader document or piece of information, the section to which confidentiality applies should be clearly specified.

<sup>1</sup> Confidential information includes Cabinet information within the meaning of the *Government Information (Public Sector) Act 2009*, or information that could be subject to a claim of privilege by the State or a public official in a court of law. A public official is defined in the *Public Interest Disclosures Act 1994* and includes staff from relevant entities.

## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

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It should be noted that a claim of confidentiality or legal professional privilege is not displaced by providing access to confidential information under the GSA Act or LG Act. However, there are certain circumstances in which the Auditor-General might disclose confidential information. Those circumstances are outlined below (see 'Confidentiality requirements and disclosure').

#### Personal information

Personal information received by the Audit Office must be managed in accordance with the Principles of the *Privacy and Personal Information Act 1998* (Privacy Act) and the Health Privacy Principles of the *Health Records and Information Act 2002* (Health Records Act). Further information about the Audit Office's management of personal and health information can be found in the [Privacy Management Plan](#) published on the Audit Office website.

#### Confidentiality requirements and disclosure

The Audit Office is required by section 38 of the GSA Act and section 425 of the LG Act to keep information obtained during an audit confidential and the Audit Office takes its responsibilities under these sections very seriously.

All information that the Audit Office receives, and working papers that the Audit Office creates during an audit, are classed as excluded information in Schedule 2 of the *Government Information (Public Sector) Act 2009* (GIPA Act). An access application under the GIPA Act cannot be made for excluded information.

There are certain legislative exceptions to the confidentiality requirements including the Auditor-General's Reports to Parliament and certain other circumstances where the Audit Office is permitted or required to disclose information.

Section 36A of the GSA Act, and section 423A of the LG Act describe under what circumstances the Auditor-General might disclose confidential information. The Auditor-General may disclose confidential information if, in the Auditor-General's opinion, disclosure is in the public interest and necessary for the exercise of the Auditor-General's functions. The Auditor-General is required to notify the Premier 28 days before authorising the disclosure of confidential information. The confidential information can only be disclosed if the Premier has not issued a certificate within that 28 day period that the disclosure is, in the Premier's opinion, not in the public interest.

Any issues that the audited entity may have about the Auditor-General's powers and the content of the Report to Parliament should be discussed with the audit team at the earliest opportunity.

## ROLES AND RESPONSIBILITIES

### The Audit Office's obligations

The Audit Office aims to complete the audit work efficiently to minimise the impost on each audited entity. The time to complete this work varies depending on the complexity of the audit topic and the number of audited entities involved. This may range from four to 12 months.

### Knowledge of the program or activity being audited

The audit team will obtain sufficient knowledge to enable it to identify and understand issues relevant to the program or activity being audited.

Performance audits may be undertaken on topics that require specialised skills and knowledge beyond those possessed by the audit team. In these cases, the Audit Office will engage consultants to provide expert assistance to the audit team and will discuss this with the audited entity. The audit team must ensure that any consultant engaged for the audit has the necessary competence, capabilities and impartiality to complete the work required. Any consultants engaged are also bound by our confidentiality requirements.

### No surprises approach

The audit team seeks to establish a constructive relationship with the audited entity so that there are 'no surprises' in the final Report to Parliament. The audit team will explain the audit process at

3

## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

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commencement and will maintain appropriate communication throughout the audit. The head of the audited entity, and executive staff, are encouraged to provide input at appropriate stages of the audit, such as when the audit is being scoped, and when preliminary findings, the draft report and potential recommendations are discussed.

The audit process outlined in Table 1 provides several formal consultation points for the audited entity to discuss the audit planning, preliminary findings and draft report during the course of the audit. In practice, there is ongoing and frequent communication between the audit team and the liaison officers.

Additionally, the head of the audited entity and executive staff can contact the Auditor-General, Deputy Auditor-General, and the Assistant Auditor-General, Performance Audit at any time to discuss the audit. Contact details are provided to the head of the audited entity and liaison officers at the commencement of the audit.

#### **Audit methodology**

The Audit Office's performance audit methodology is designed to comply with Australian Standards on Assurance Engagements ASAE 3500 'Performance Engagements' and other professional standards. The standards require the audit team to comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance and draw a conclusion on the audit objective. The Audit Office's processes have also been designed to comply with requirements specified in the GSA Act and LG Act.

#### **Code of Conduct**

Everyone working at, and on behalf of, the Audit Office is required to implement and comply with the provisions of the Audit Office Code of Conduct and the core values on which it is based.

#### **The audited entity's obligations**

We aim to use entity staff time efficiently and effectively and request the entity's cooperation to facilitate the audit work. In the planning stage of each audit, the audit team will consult with the liaison officers and agree on timely access to people and information (see Table 1).

#### **Nominate up to two liaison officers**

The head of each audited entity is asked to nominate up to two liaison officers to work with the audit team. The liaison officers' role is important to both the Audit Office and the audited entity.

The liaison officer should be a senior member of the audited entity who will keep the head of the audited entity informed of the progress of the audit, and who has authority to make decisions on behalf of the entity, for example, when reviewing the draft Report to Parliament and discussing potential audit recommendations.

The liaison officer will be asked to assist with the day to day administration of the audit, such as assistance in arranging meetings, access to people and information. The head of the audited entity, or the nominated liaison officer, may wish to appoint a second liaison officer to assist the audit team with these matters.

Regular and open communications between the audit team and management of the audited entity help deliver an efficient audit. The audit team will contact the nominated liaison officers regularly during the audit and will direct most questions and documentation requests through them. Refer to Table 1 for more details.

It is essential the audit team receives prompt responses to its questions and requests for supporting documentation.

#### **Prepare early for the audit**

The Auditor-General has a three-year performance audit program which is published on the Audit Office [website](#). The program identifies performance audit topics and entities to be audited.

4



## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

Our insights inform and challenge government to improve outcomes for citizens



The performance audit commencement letter sent to the head of the audited entity (and where applicable, the governing body for the non public sector entity) includes an indication of the issues that the audit may examine. This is discussed and refined during the planning phase of the audit outlined in Table 1.

The head of the audited entity can prepare early for the performance audit by:

- reviewing relevant plans, records and source data, and making sure these are up-to-date and available for the audit team
- gathering documentation on how the entity monitors and measures the effectiveness, economy and efficiency of the audited activity and have the most recent results ready.

#### **Provide full and free access to people and information**

The Audit Office's authority to access entity information and confidentiality requirements are outlined earlier in this Guide.

The head of the audited entity and the liaison officers are responsible for arranging unrestricted access for the audit team to relevant individuals and documents and for the completeness and accuracy of the information supplied for the audit.

Each performance audit is unique, and as a result it is difficult for audit teams to know exactly the documentation relevant to the audit. It is therefore the entity's responsibility to ensure it provides:

- all information it is aware of that is relevant to the audit, whether or not it is specifically requested
- all information the audit team requests that is relevant to the audit  
unrestricted access to all people in the entity from whom it is necessary to obtain audit evidence.

During the planning stage of the audit, ASAE 3500 requires the audit team to ask the audited entity whether:

- it has any knowledge of any actual, suspected or alleged intentional misstatement (such as fraud) or non-compliance with laws and regulations in relation to the audit topic
- there have been any internal or external reviews or audits conducted in relation to the audit topic.

#### **Transmission of entity information**

Audited entities may provide working papers in hard copy or electronic format. Our preferred format is electronic documents in Word, Excel, or PDF formats provided through the Audit Office's secure file upload service. Details of the file upload service, are provided by the audit team when information is requested.

NSW Government entities should refer to the Department of Customer Service's guidelines for the transmission of sensitive information ([NSW Government Information Classification, Labelling and Handling Guidelines](#)).

The audit team may need 'read only' access to the entity's electronic systems. If this is required, the liaison officer will be asked to arrange the necessary access including guest login IDs or access terminals on-site.

The Audit Office record keeping practices are consistent with the Information Protection Principles of the Privacy Act and the Health Privacy Principles of the Health Records Act.

To assist with the Audit Office obligations to protect personal information, entities should de-identify data and information before it is provided to the audit team, as well as using a secure file transfer facility where available.

The Audit Office is required to keep full and accurate records of its activities in accordance with the *State Records Act 1998* (the Act), AS ISO 15489-2002 Records Management Standard, and State

5

## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

Our insights inform and challenge government to improve outcomes for citizens



Archives and Records Authority of NSW standards and codes of best practice. To assist Audit Office compliance with these record keeping obligations, any limitations on the audit teams' ability to access any documents provided should be removed. These limitations include, but not limited to, passwords applied and time restrictions on access.

#### **Comply with work health and safety (WHS) and anti-discrimination laws, and harassment-free workplace policies**

The Audit Office is committed to maintaining a high standard of work health and safety, and staff are expected to treat each other and audited entity staff with courtesy and respect.

Audited entities have a duty of care to Audit Office staff under the *Work Health and Safety Act 2011*, Regulation, Codes of Practice and recognised industry standards, as appropriate.

If the audit team fails to adhere to anti-discrimination laws or the harassment free workplace policy, the entity liaison officers should advise the Assistant Auditor-General, Performance Audit immediately.

The Audit Office has policies and strategies to prevent and deal with discrimination and harassment.

If the audit team is treated contrary to anti-discrimination laws and the harassment free workplace policy by any entity staff, the audit team will advise the Assistant Auditor-General, Performance Audit immediately. The incident will be raised with the entity liaison officers and, if necessary, with the head of the audited entity and the Auditor-General.

### **FOLLOW-UP PROCESS AFTER THE PERFORMANCE AUDIT IS COMPLETED**

Approximately 12 months after each performance audit report is tabled in Parliament, the Public Accounts Committee (the Committee) follows up action taken by audited entities in response to recommendations made by the Auditor-General. As part of the follow up process, the Committee questions entities about their response to the recommendations and, if required, conducts public hearings to examine witnesses. The Auditor-General also provides comments on submissions made by entities to the Committee.

After the performance audit report is tabled, the Audit Office writes to the head of each audited entity to confirm this process and provide a template to assist the audited entity to report to the Committee when requested.

### **PERFORMANCE AUDIT PROCESS**

Once initiated, performance audits have three main stages: planning, conduct and reporting. A description of each of these stages, and the extent of our consultation with the audited entity, is outlined in Table 1.

**Table 1 – Performance audit stages and consultation with audited entities**


Activity	Consultation
<b>Planning</b>	
An audit team is assigned, and the audit is initiated.	
Commencement letters are issued to the head of each audited entity and the responsible Minister(s).	Commencement letters
The head of each audited entity nominates their liaison officers who will work with the audit team.	
The audit team meets with entity liaison officers, and other key stakeholders, to gain an understanding of the entity and activities relevant to the audit topic.	

6

## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

Our insights inform and challenge government to improve outcomes for citizens



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Activity	Consultation
<p>The audit team develops the audit's scope and focus, including the audit objective and potential criteria.</p> <p>The potential audit scope is discussed with entity liaison officers.</p> <p>The audit team finalises the audit scope and develops the audit plan in consultation with entity liaison officers.</p> <p>In addition to the scope and focus, the audit plan may include:</p> <ul style="list-style-type: none"> <li>the audit procedures, including how and what information is to be collected to answer the audit criteria</li> <li>audit fieldwork and approach, including the people and locations the audit team will visit during the audit</li> <li>audit schedule, including consultation milestones and proposed tabling date.</li> </ul> <p>Once finalised, the audit plan and audit engagement letter are issued to the head of each audited entity.</p>	<p>Draft audit scope and focus</p> <p>Audit plan and engagement letter</p>
<b>Conduct</b>	
<p>Evidence is collected and analysed against the audit criteria. The audit team must ensure they have sufficient and appropriate evidence to address the audit objective and criteria.</p> <p>Preliminary findings against the audit criteria are discussed with entity liaison officers. Additional relevant evidence may be requested if needed.</p>	<p>Interviews with relevant entity staff and requests for access to documents and information</p> <p>Preliminary findings</p>
<b>Reporting</b>	
<p>A draft report is prepared and a meeting held with entity liaison officers to discuss their feedback. The purpose of the draft report is to give the audited entity the opportunity to identify errors of fact or interpretation, and to provide additional relevant evidence that addresses the audit criteria. Responses received from the audited entity are carefully considered and amendments made as necessary.</p> <p>During this process, the audit team will also discuss with entity liaison officers' potential recommendations.</p> <p>The head of the audited entity may wish to meet with the Auditor-General to discuss the draft audit report and recommendations before it is finalised.</p> <p>The final report is issued by the Auditor-General to the:</p> <ul style="list-style-type: none"> <li>accountable authority of each audited entity, the responsible Minister(s), and the Treasurer, in accordance with the GSA Act</li> <li>head of each audited Local Government entity, the Secretary of the Department of Planning and Environment and the Minister for Local Government, in accordance with the LG Act</li> <li>governing body of the non-public sector entity, if applicable, in accordance with the GSA Act and LG Act.</li> </ul> <p>The audit report includes recommendations to improve accountability and performance.</p> <p>The head of each audited entity is invited to provide a written response to the audit report and its recommendations that will be published with the Report to Parliament.</p>	<p>Draft report</p> <p>Final report</p>

7

14 December 2023 Ordinary Meeting

Gwydir Shire Council

Our insights inform and challenge government to improve outcomes for citizens



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Activity	Consultation
The audit report is presented to Parliament and published on the Audit Office website.	Report published
<b>Post Audit</b>	
A letter is issued to the entity requesting their confirmation of (or acknowledging) their acceptance/rejection of each recommendation. This letter also advises the entity head of the PAC's twelve-month follow-up process and reporting requirements.	Post-recommendation letter
A letter is also issued to the Chair of the entity(s) Audit and Risk Committee (ARC) or Audit, Risk and Improvement Committee (ARIC) outlining the key findings and recommendations of the audit report. The Assistant Auditor-General, Performance Audit or responsible Director presents the report to a meeting of the entity's ARC or ARIC if requested.	
An auditee survey is issued to each audited entity to provide information that will inform the Audit Office's practices going forward.	Performance Audit Entity Survey
Approximately twelve months after tabling, the PAC follows up actions taken by audited entities in response to recommendations made by the Auditor-General.	Submission to PAC

14 December 2023 Ordinary Meeting

Gwydir Shire Council

**OUR VISION**

Our insights inform and challenge government to improve outcomes for citizens.

**OUR PURPOSE**

To help parliament hold government accountable for its use of public resources.



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# 2023 WHS Self-Audit Report

Gwydir Shire Council

Safety & Wellbeing  
with StateCover

## Contents

2023 WHS Self-Audit.....	1
Executive summary.....	1
Introduction.....	3
Results summary.....	3
Detailed findings and recommendations.....	6
Section 1 – WHS Management System.....	6
Section 2 – Key priority areas.....	13
General recommendations.....	14
Disclaimer.....	15
Appendix: Audit result trends.....	16



## 2023 WHS Self-Audit

### Executive summary

StateCover’s annual WHS Self-Audit helps our Members reduce the number and severity of worker injuries and illnesses, which in turn can reduce claims costs and workers compensation insurance premiums.

The audit guides Council through the evaluation and monitoring of your WHS management system and management of key hazards.

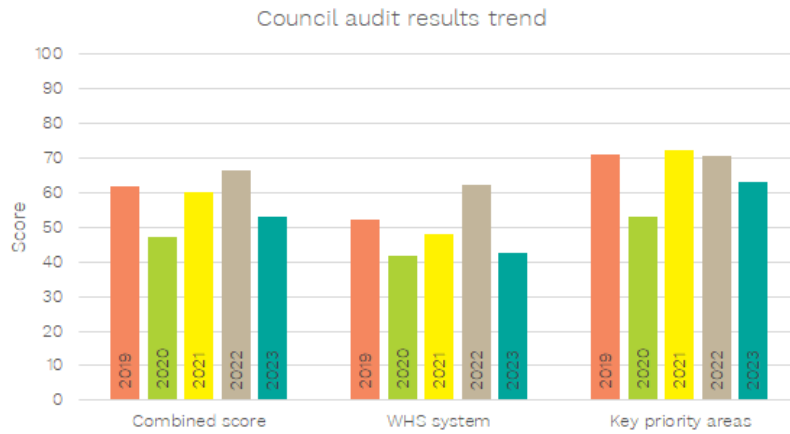
The results of this year’s audit are summarised below.

<b>Gwydir Shire Council Overall WHS Performance 2023</b>	<b>53.0%</b>	This score is below average compared to the average score for all councils.
<b>Section 1: WHS Management System</b>  This section analyses how systematically WHS is managed within the organisation. An effective WHS Management system should be planned, integrated, and continually improved throughout the organisation.	<b>42.7%</b>	We recommend Council makes improvements to the following elements: <ul style="list-style-type: none"> <li>• Emergency preparedness</li> <li>• Purchasing</li> <li>• WHS audits</li> </ul>
<b>Section 2: Key Priority Areas</b>  This section identifies if priority WHS risks and hazards are effectively managed and controlled in accordance with regulatory requirements.	<b>63.2%</b>	We recommend Council works to identify, assess, and control the following hazards: <ul style="list-style-type: none"> <li>• Electrical test and tag</li> <li>• Client and public violence</li> <li>• Psychosocial risks - general</li> <li>• Hazardous noise</li> <li>• Contractor management</li> </ul>





This graph compares your overall performance score to previous years.



In addition to a detailed report, StateCover has provided your WHS Coordinator with a WHS Action Plan to help Council systematically address all elements that scored **Poor** or **Fair**.



## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

## Introduction

StateCover's WHS Self-Audit is a mandatory annual continuous improvement activity used to get an overview of our Members' WHS systems.

We expect that the audit and report will help all councils to:

- Better understand their WHS performance in relation other comparable councils
- Track their improvement over time
- Prioritise WHS improvements
- Allocate sufficient resources
- Reduce injury and illness frequency and severity, in turn reducing the cost of claims and workers compensation premiums

As part of our dedication to continuous improvement, we have made changes to emphasise the importance of the basic WHS elements, and better reflect the risk profiles of local government.

Due to these changes, both overall and individual sections' scores will not be directly comparable to last year's:

- New element in section 2 – *Psychosocial risk – General*
- Plant and equipment element moved from section 1 to section 2
- Increased weighting for WHS planning, WHS risk management, incident investigation, WHS management review, and musculoskeletal risks

## Results summary

For Section 1 – WHS Management System you scored 42.7%.

For Section 1 we also analyse results for documentation versus implementation. Documentation questions assess the adequacy of your policies and procedures, and implementation questions assess how well these procedures have been followed, or whether other critical processes relevant to each element have taken place. This year, your average score for the questions about documentation were 6% higher than your average score for questions about program implementation.

Section 1 total	42.7%
Section 1 documentation average	48.7%
Section 1 implementation average	42.2%



14 December 2023 Ordinary Meeting

Gwydir Shire Council

The ratings for each element in Section 1 are summarised below:

WHSMS Element	Poor (<50%)				Fair (50-75%)				Good (>75%)			
	0-12	13-24	25-36	37-49	50-55	56-62	63-69	70-75	76-82	83-89	90-96	>96
WHS policy							X					
Planning			X									
WHS risk management						X						
Consultation and participation				X								
Training										X		
Emergency preparedness		X										
Purchasing		X										
Health monitoring			X									
Incident investigation				X								
Document control		X										
Record management			X									
WHS audits	X											
Management review							X					

To qualify for 100% of your WHS Incentive in 2023 and 2024, you must complete and submit your WHS Action Plan on our site – [statecover.com.au/whselfaudit](https://statecover.com.au/whselfaudit) – by Friday 27 October 2023.

When completing your action plan, you must:

- Include detailed steps required for every recommended action as well as the person responsible, and the target completion date.
- Identify three priority actions with target dates for completion before Monday 15 July 2024, by when evidence of completion of these actions must be submitted to StateCover. These actions should all be recommendations arising from the WHS Self-Audit, unless you had fewer than three recommended actions listed in your action plan issued by StateCover, in which case your own actions should be used.
- Obtain approval from at least one member of your executive leadership team, such as the general manager or director.

An alternative action plan or strategic plan template can be used if you prefer, so long as the above requirements are met.



14 December 2023 Ordinary Meeting

Gwydir Shire Council

For Section 2 - Key Priority Areas you scored 63.2%. The ratings for each element are summarised below:

Key Priority Areas	Poor (<50%)				Fair (50-75%)				Good (>75%)			
	0-12	13-24	25-36	37-49	50-55	56-62	63-69	70-75	76-82	83-89	90-96	>96
Musculoskeletal risks							x					
Electrical test and tag			x									
Sun protection							x					
Bullying and unreasonable behaviour							x					
Client and public violence		x										
Psychosocial risks - general			x									
Plant and equipment							x					
Confined spaces												x
Hazardous chemicals					x							
Managing the risk of falls							x					
Hazardous noise			x									
Work near overhead powerlines							x					
Work near underground services										x		
Construction safety										x		
Quarries												x
Contractor management		x										
Volunteer management							x					
Traffic management										x		
Events management												x
Asbestos						x						



## Detailed findings and recommendations

### Section 1 – WHS Management System

The following graph shows your scores for each element of Section 1 based on a weighted total of all questions in each element.



### Breakdown of results

A further breakdown of the results for Section 1 is provided below. This includes a **Poor**, **Fair**, or **Good** rating of your council’s performance for each element, as well as notes to help you address elements rated poor or fair.

- **Poor** – less than 50%
- **Fair** – between 50% and 75%
- **Good** – over 75%



## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

**Element 1. WHS policy**

Your score for this element was **Fair**.

Your results indicate that you have basic or moderate systems in place to address this component of your WHS management system. To further improve your performance in this area, please consider the following:

- Top management commitment is critical to achieving legislative compliance, demonstrating due diligence, and fostering a safe work culture.
- This commitment should be reflected in Council's WHS policy. The policy is intended to clearly inform workers that WHS is an integral part of all operations. The WHS policy should:
  - Include a commitment to continued improvement of prevention of work-related injuries and illnesses
  - Include a commitment to comply with relevant WHS legislation
  - Include a commitment to consultation and participation of workers and their representatives
  - Provide a framework for setting WHS objectives
  - Be relevant and appropriate to the size and context of Council, and the nature of your WHS risks
  - Be documented and authorised by top management
  - Be communicated to all employees
  - Be reviewed periodically to ensure it remains relevant and appropriate

**Element 2. Planning**

Your score for this element was **Poor**.

To improve your performance in this area, please consider the following:

- The planning process should involve consultation with relevant workers, such as department managers, HR and WHS representatives/committee, and WHS plans should be approved by top management.
- The planning process should include documented WHS objectives and targets for all relevant levels and functions within Council. That is, objectives and targets should be established for Council as a whole; using these objectives as a base, individual departments should establish specific targets or actions for their areas.
- Planning must be relevant to the context. For example, WHS objectives and targets must consider specific hazards and risks as well as legislative requirements that apply to Council activities. To do this, Council must have access to the appropriate information including:
  - WHS risks and opportunities
  - Current and changing legal obligations
  - Injury rates, costs, and trends
  - The results of previous audit reports
  - The results of previous WHS management reviews
  - Other information regarding the adequacy and effectiveness of the WHS management system



## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

- Targets should include 'positive' or 'lead' indicators, such as the number of inspections, training sessions, risk assessments, etc. to be conducted. These demonstrate progress on preventive actions rather than relying only on 'lag' indicators, such as injury rates, which are after the event.
- These objectives and measurable targets should be supported by management plans that specify:
  - Responsibilities for achieving objectives and targets for each relevant level and function of Council
  - The means and timeframe by which objectives and targets are to be achieved
  - How the plan will be monitored
  - The resources required, including human, technological, and financial resources

**Element 3. WHS Risk Management**

Your score for this element was **Fair**.

Your results indicate that you have basic or moderate systems in place to address this component of your WHS management system. To improve your performance in this area, please consider the following:

- The identification, assessment and control of hazards is critical to the reduction of injuries in the workplace. This process should be documented in a procedure that describes how Council will:
  - Identify hazards
  - Assess risks
  - Establish effective control measures using the hierarchy of controls
  - Ensure that risk controls are reviewed and evaluated for effectiveness
  - Consult with workers when managing WHS risks
  - Delegate responsibilities for WHS risk management to all levels of Council, including the GM and directors
- Risk management should be implemented and documented consistently across all of Council's operations through a variety of methods, such as:
  - WHS Risk Register
  - Risk assessments for all construction projects and high-risk activities
  - Routine site risk assessments
  - Regular workplace inspections
  - Job observations
  - Pre-purchase assessments for new plant
  - Incident and near miss investigations
- All identified hazards should be assessed to determine if control measures are required. If so, controls should be developed that follow the hierarchy of controls. Refer to the model in Safe Work Australia's Code of Practice *How to manage work health and safety risks*.



## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

- Controls that have been implemented should be reviewed via a systematic process at an appropriate period to ensure that they have been effective in reducing the risk and that no new risks have been created through these changes.

**Element 4. Consultation and participation**

Your score for this element was **Poor**.

To improve your performance in this area, please consider the following:

- Under WHS legislation, Council must ensure that workers are consulted on WHS matters. This includes determining and documenting the agreed consultation structure, e.g. Health and Safety Representatives (HSRs), the designated workgroups, the types of issues on which workers will be consulted, training to be provided, etc.
- Consultation arrangements must be implemented throughout Council. This may include the election of HSRs and the provision of appropriate consultation training. All workers should be informed who their HSRs are and how workers are consulted.

Workers or their representatives should routinely be involved in WHS issues such as:

- The review of WHS policies and procedures
- The identification and control of hazards
- Changes that affect workplace WHS
- Determining competence requirements, training needs, training and evaluating training
- Investigating incidents and non-conformities and determining corrective actions

Barriers to participation, like language or literacy barriers, reprisals or threats of reprisals, and policies or practices that discourage or penalise worker participation, must be removed or minimised.

More information on consultation can be found in SafeWork NSW's Code of Practice *Work Health & Safety Consultation, Co-operation and Co-ordination*.

**Element 5. Training**

You score for this element was **Good**. This indicates Council generally has well-developed systems in place to address this component of the WHS management system.

**Element 6. Emergency preparedness (including first aid)**

Your score for this element was **Poor**.

To improve your performance in this area, please consider the following:

- Council must anticipate and prepare for the types of emergency situations that could occur within any of Council's work areas, including but not limited to fire, hazardous chemicals, natural disasters, and violence.
- Develop procedures that identify these emergency situations and any required training, equipment, and testing. Give wardens and workers training in line with emergency procedures and their designated level of responsibility, with refresher courses provided as appropriate. Perform emergency evacuation drills at least





## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

once per year in all facilities. More information on emergency planning can be found in Australian Standard 3745 *Planning for emergencies in facilities*.

**Element 7. Purchasing**

Your score for this element was **Poor**.

To improve your performance in this area, please consider the following:

- Take the opportunity to minimise risk to workers by identifying and addressing hazards when purchasing plant, equipment, and other goods. It is usually easier and cheaper to control risks in this early stage rather than after implementation.
- Council should develop and document procedures that specify how potential hazards associated with new purchases will be identified and controlled. This includes information on which purchases need to be assessed, how this assessment will be conducted, and how Council will ensure controls are implemented when receiving or commissioning new equipment or goods.
- All key purchases should be routinely assessed for potential hazards in accordance with the procedure, and appropriate actions taken to address identified hazards prior to use.

**Element 8. Health monitoring**

Your score for this element was **Poor**.

To improve your performance in this area, please consider the following:

- Health monitoring must be conducted if workers are exposed to lead, asbestos or the hazardous chemicals listed in Table 14.1 of the Work Health and Safety Regulation 2017 (NSW). Council must also ensure that the health of workers is monitored for the purpose of preventing illness or injury, as far as reasonably practicable. For example, monitoring exposure to hazardous noise levels or infectious diseases.
- Council should develop health monitoring procedures that specify when health monitoring is required, the applicable legislative requirements, and how health monitoring will be implemented.
- Once required health monitoring is identified, put appropriate measures in place, conduct it within the required timeframes, and document all monitoring.

**Element 9. Incident investigation and corrective action**

Your score for this element was **Poor**.

To improve your performance in this area, please consider the following:

- Incidents that cause injury or illness, or have the potential to, should be investigated to identify the reasons they occurred and to implement corrective measures that prevent them happening again. Develop procedures to support this.
- It is important to identify the underlying causes of incidents, rather than just the superficial ones.
- Corrective actions must be constructive and follow the Hierarchy of Controls so that a reoccurrence of the incident can be prevented.



## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

**Element 10. Document control**

Your score for this element was **Poor**.

To improve your performance in this area, please consider the following:

- All documents in circulation must be current, easy to locate, and clearly dated.
- Council should develop and implement procedures to maintain documents in a systematic way to ensure:
  - Current versions of relevant documents are made available at all locations
  - Documents are clearly identified and can be easily located
  - Superseded or archived documents are clearly marked and removed from the system
  - Documents are periodically reviewed, revised as necessary, and approved for adequacy

**Element 11. Records management**

Your score for this element was **Poor**.

To improve your performance in this area, please consider the following:

- Council should develop and implement procedures to identify, maintain, retain, and dispose of WHS records such as accident/incident reports, work permits, training records, etc. This should include:
  - Clear identification of the WHS records that can be traced to the activity, product or service involved
  - Proper storage of records to ensure that they are easy to retrieve and protected against damage, deterioration, or loss
  - Specified retention periods for different type of records
  - Chain of authority for disposing of record

**Element 12. WHS audits**

Your score for this element was **Poor**.

To improve your performance in this area, please consider the following:

- Council should develop and implement a program for regular, periodic WHS audits to evaluate the quality and effectiveness of its WHS management system. These audits should ideally be conducted by trained WHS auditors to determine:
  - Whether the WHS management system is sufficiently comprehensive, and used effectively
  - Any deficiencies and required corrective actions
- Top management should attend audit opening/closing meetings, review the report, and assist in prioritising corrective actions.

**Element 13. Management review**

Your score for this element was **Fair**.

Your results indicate that you have basic or moderate systems in place to address this component of your WHS management system. To improve your performance in this area, please consider the following:



**14 December 2023 Ordinary Meeting**

**Gwydir Shire Council**

- Council management should review progress against WHS targets, as well as the overall effectiveness of the WHS management system, to identify any problems and to promote continuous improvement.
- Progress against established targets should be periodically reviewed at all relevant levels and departments to ensure targets are being achieved, and any problems are promptly identified and corrected.
- Top management should review the suitability and effectiveness of the overall WHS management system at least annually. This should include consideration of incident analyses, audit reports, a review of new and existing risks, legislative changes, and changes in activities or work environments. Any required changes to the WHS management system should be incorporated into the subsequent WHS planning process.
- Management reviews must be documented, and all data gathered and reviewed should be retained in accordance with Council's record keeping procedure.



## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

## Section 2 – Key priority areas

Section 2 examines the management of specific hazards that are common within councils. Based on the findings of the audit, your Council's performance in managing a range of specific hazards is summarised below. Elements marked 'not applicable' in the audit will not appear in the results.



For key priority areas in which your Council received a score of **Fair** (50%-75%) or **Poor** (<50%), Council must work towards ensuring:

- There is a documented, detailed procedure:
  - Developed in consultation with workers and agreed/ratified by Council
  - Describing how risks related to each hazard are identified, assessed, controlled and reviewed on an ongoing basis, including details of the specific processes to be followed, and people responsible.
- Full implementation of this procedure across all of Council with tailored training so that:
  - Managers and workers are aware of the hazard and how its risks are to be managed
  - Management of the issue is integrated into normal operations
  - The risk of injury or illness to workers from exposure to this hazard is reduced to as low as reasonably practicable

For more detailed recommendations for Section 2, please refer to your Action Plan.

## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

## General recommendations

In general, we recommend Council takes a systematic approach to improve any areas that were rated **Poor** or **Fair**:

- Identify Council's priority areas, considering the audit score, potential risk to health and safety, legislative requirements, and impact on injury incidence or claims costs.
- Try to determine the reasons for any poor results. For example, some common causes include the need for:
  - Additional information to better understand the issue and the available options
  - Better equipment
  - More or better training
  - Additional resources or funding to address the issue
  - Clarity about departmental and individual responsibilities and ownership for certain WHS elements, hazards, or risk management tasks
  - Improved consultation with workers and stakeholders
- Collaborate with other stakeholders to determine how new WHS controls and improvements can be incorporated into current Council documents or processes where appropriate, rather than developing new WHS-specific documents or processes.
- Develop an action plan to address any weaknesses. This plan should include the steps to be taken, the person responsible, and the timeframe for implementation. To assist you in this, a customised action plan template will be sent to you that includes all **Poor** or **Fair** elements from your audit results.
- Consult with key groups, such as relevant department managers, WHS Committee and Council's leadership team, before finalising your WHS Action Plan.
- Have your WHS Action Plan endorsed by the general manager and/or leadership team and incorporated into Council's overall strategy if possible.
- Consider whether any WHS actions or objectives can be used for senior managers' KPIs.



## 14 December 2023 Ordinary Meeting

## Gwydir Shire Council

## Disclaimer

This report has been prepared solely for use by Gwydir Shire Council.

The findings, conclusions and recommendations in this report are based on information provided by Council and is strictly limited in scope to Council's WHS management system and management of key hazards. The information provided by Council has not been independently verified.

While StateCover takes reasonable care to avoid reliance on data and information that is inaccurate or unsuitable, StateCover is not responsible for verifying the accuracy or completeness of any information and data provided by Council.

While every effort has been made to identify all pertinent WHS issues, no guarantee is made that all management system gaps and hazardous conditions have been identified in this report and StateCover assumes no responsibility or liability for:

- Errors, deficiencies, inaccuracies, or gaps in data used in this report and provided by Council
- Any claims, demands, suits, judgements, damages or losses that may be brought against StateCover by Council or any third party in connection with the use of or reliance on the findings and recommendations set out in this report

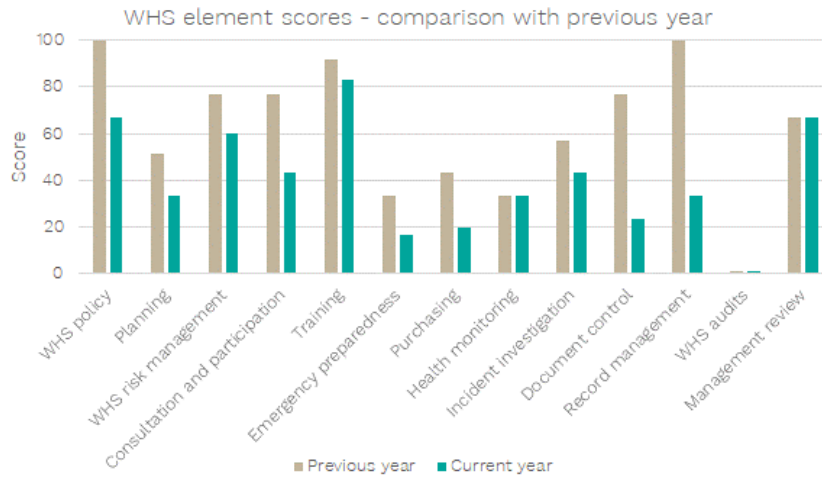
Before using or relying on the recommendations set out in this report, Council must exercise its own care and skill to assess the relevance, reliability, accuracy, and completeness of the report. A separate risk assessment should be conducted by Council before implementing any recommendations in this report to ensure that any associated risks have been fully identified and addressed.

Reproduction, distribution or disclosure of this report, in whole or in part, or use of any information contained in this report for any purpose other than to evaluate Council's WHS management system and management of key hazards is prohibited without the written consent of StateCover.

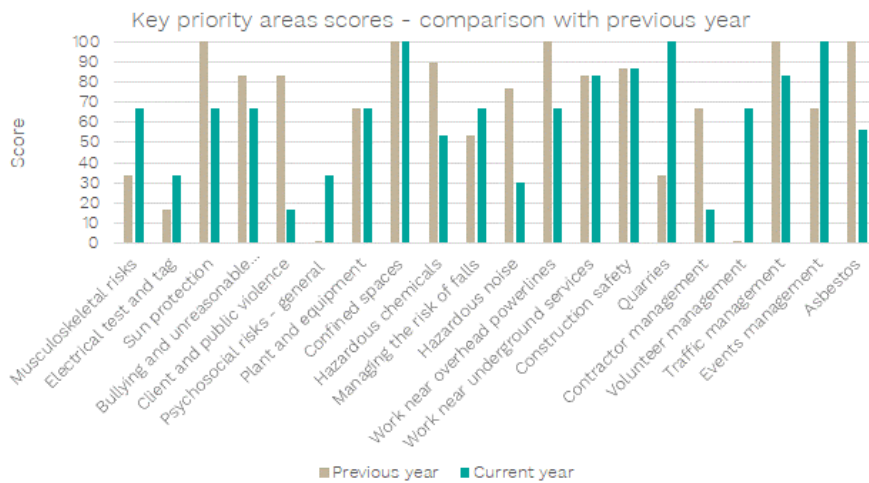


### Appendix: Audit result trends

#### Yearly comparison – WHS management system elements



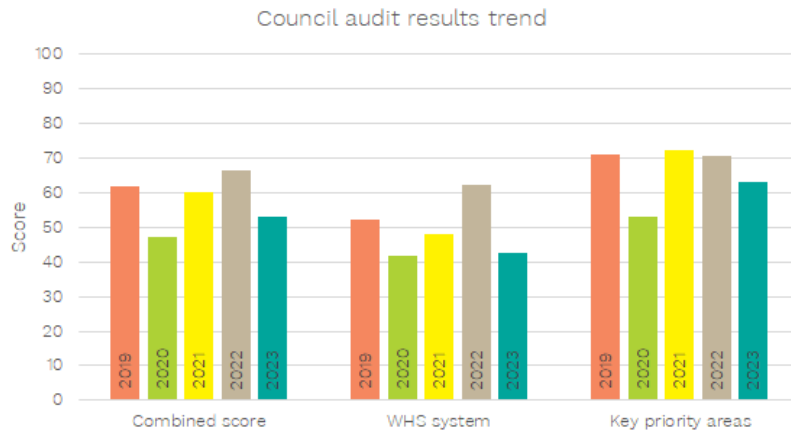
#### Yearly comparison – key priority areas



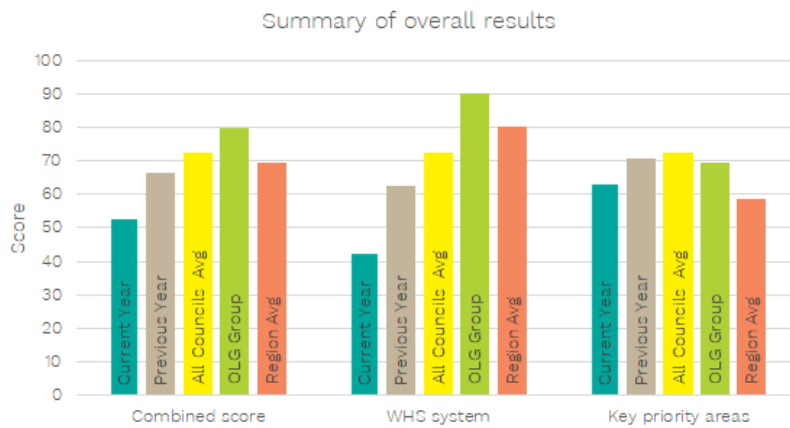
14 December 2023 Ordinary Meeting

Gwydir Shire Council

Council audit results over time



Comparisons to other councils







## 5.2 Service Review Update

**File Reference:** NA

### **Delivery Program**

**Goal:** 5. Organisational management

**Outcome:** 5.1 Corporate management

**Strategy:** 5.1.5 Provision of responsible internal governance

**Author:** {position}

**STAFF DISCLOSURE OF INTEREST** Nil

### **IN BRIEF/SUMMARY RECOMMENDATION**

An update on the status of the current Service Reviews.

**TABLED ITEMS** Nil

### **BACKGROUND**

Council is currently undertaking the first of the service reviews as required.

### **COMMENT**

Store and Parks and Gardens are the first areas to be reviewed.

### **OFFICER RECOMMENDATION**

**THAT** the report be received.

### **ATTACHMENTS**

Nil

### **COMMITTEE RESOLUTION:**

**THAT** the report be received.

**FURTHER** that another update be provided at the July ARIC Meeting.

**FURTHER** that it is recommended that the Section 355 Committees be on the next Service Review List.

(Moved Jack O'Hara, Seconded Rod Smith)

### **CARRIED**

**For:** Cr J Coulton, Jack O'Hara and Rod Smith

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**Against: Nil**

### 5.3 Child Safe Organisation Update

**File Reference:** NA

**Delivery Program**

**Goal:** 5. Organisational management

**Outcome:** 5.1 Corporate management

**Strategy:** 5.1.5 Provision of responsible internal governance

**Author:** CFO

**STAFF DISCLOSURE OF INTEREST** Nil

#### **IN BRIEF/SUMMARY RECOMMENDATION**

Update on the progress on Council meeting the Child Safe Organisation requirements.

**TABLED ITEMS** Nil

#### **COMMENT**

The Social Services Manger will provide an update on the status of Council meeting the requirements of Child Safe Organisation process.

#### **OFFICER RECOMMENDATION**

**THAT** the Update be received.

#### **ATTACHMENTS**

Nil

#### **COMMITTEE RESOLUTION:**

**THAT** the update be received noting that most of the policies have been adopted, the training is being rolled out and that the impact on the Council's operations are better understood and not as severe as first thought.

**(Moved Jack O'Hara, Seconded Rod Smith)**

#### **CARRIED**

**For:** Cr J Coulton, Jack O'Hara and Rod Smith

**Against:** Nil

**5.4 Roads Update****File Reference:** NA**Delivery Program****Goal:** 5. Organisational management**Outcome:** 5.1 Corporate management**Strategy:** 5.1.5 Provision of responsible internal governance**Author:** CFO**STAFF DISCLOSURE OF INTEREST** Nil**IN BRIEF/SUMMARY RECOMMENDATION**

Roads Project Update

**TABLED ITEMS** Nil**COMMENT**

The Director of Engineering will provide an update on the current status of the Roads program and the funding surrounding these projects.

**OFFICER RECOMMENDATION****THAT the report be received.****ATTACHMENTS**

Nil

**Rolled over to the July Meeting due to the absence of the Engineering Services Director.**

Although it was noted that the failure of the NSW Government to promptly acquit claims was causing a cash flow issue for the Council. The claims are about \$2,000,000 in arrears at present.

## 5.5 Final Management Letter

**File Reference:** NA

### **Delivery Program**

**Goal:** 5. Organisational management

**Outcome:** 5.1 Corporate management

**Strategy:** 5.1.5 Provision of responsible internal governance

**Author:** CFO

**STAFF DISCLOSURE OF INTEREST** Nil

### **IN BRIEF/SUMMARY RECOMMENDATION**

The Final Management review for the 2023 Financial Year Audit.

**TABLED ITEMS** Nil

### **BACKGROUND**

As required, the Final Management Letter from the Audit Office is presented to the ARIC committee.

### **COMMENT**

For discussion.

### **OFFICER RECOMMENDATION**

**THAT the report be received.**

### **ATTACHMENTS**

1. F A 1736 Final Management letter 2023 [5.5.1 - 14 pages]

### **COMMITTEE RESOLUTION:**

**THAT the report be received.**

**(Moved Jack O'Hara, Seconded Rod Smith)**

### **CARRIED**

**For: Cr J Coulton, Jack O'Hara and Rod Smith**

**Against: Nil**



Mr Max Eastcott  
General Manager  
Gwydir Shire Council  
Locked Bag 5  
BINGARRA NSW 2404

Contact: Michael Kharzoo  
Phone no: 02 9275 7188  
Our ref: R008-16585809-50252

26 February 2024

Dear Mr Eastcott,

**Management Letter on the Final Phase of the Audit  
for the Year Ended 30 June 2023**

The final phase of our audit for the year ended 30 June 2023 is complete. This letter outlines:

- matters of governance interest we identified during the current audit
- unresolved matters identified during previous audits
- matters we are required to communicate under Australian Auditing Standards.

We planned and carried out our audit to obtain reasonable assurance the financial statements are free from material misstatement. Because our audit is not designed to identify all matters that may be of governance interest to you, there may be other matters that did not come to our attention.

The Management Letter may be sent to the Minister, if the Minister requests it.

For each matter in this letter, we have included our observations, risk assessment and recommendations. The risk assessment is based on our understanding of your business. Management should make its own assessment of the risks to the organisation.

We have kept management informed of the issues included in this letter as they have arisen. This letter includes management's formal responses, the person responsible for addressing the matter and the date by which this should be actioned.

I consider this Management Letter to fall within the definition of 'excluded information' contained in Schedule 2(2) of the Government Information (Public Access) Act 2009. It may not be distributed to persons other than Management and those you determine to be charged with governance of the Gwydir Shire Council.

The Auditor-General may include items listed in this letter in the Report to Parliament. We will send you a draft of this report and ask for your comments before it is tabled in Parliament.

If you would like to discuss any of the matters raised in this letter, please contact me on 9275 7118 or Jacob Sauer on 02 6773 8400.

Yours sincerely

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo  
Director, Financial Audit

cc: Cr John Coulton, Mayor  
Mr Jack O'Hara, Chair, Audit, Risk and Improvement Committee  
Ms Leeah Daley, Deputy General Manager  
Ms Helen Thomas, Chief Financial Officer  
Mr Jacob Sauer, Principal, Forsyths





# Final management letter

for the year ended 30 June 2023

Gwydir Shire Council



INSIGHTS FOR BETTER GOVERNMENT

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We have rated the risk of each issue as 'Extreme', 'High', 'Moderate' or 'Low' based on the likelihood of the risk occurring and the consequences if the risk does occur.

The risk assessment matrix used is based on principles within the risk management framework in [TPP12-03](#) 'Risk Management Toolkit for the NSW Public Sector'.

This framework may be used as better practice for councils.

		CONSEQUENCE			
		Low	Medium	High	Very high
LIKELIHOOD	Almost certain	M	M	H	E
	Likely	L	M	H	H
	Possible	L	M	M	H
	Rare	L	L	M	M

The risk level is a combination of the consequences and likelihood. The position within the matrix corresponds to the risk levels below.

RISK LEVELS	MATRIX REFERENCE
⊗ Extreme:	E
! High:	H
— Moderate:	M
∨ Low:	L

For each issue identified, the principles within the consequence and likelihood tables, which are based on the principles within [TPP12-03](#) have been used to guide our assessment.

### Consequence levels and descriptors

When assessing the consequence of each issue, we have regard to the length of time the issue remains unresolved. The lack of timeliness in resolving issues may indicate systemic issues and/or poor governance practices, which warrant an increase in the consequence level. As such, unresolved or unaddressed issues from prior periods are re-assessed annually. This re-assessment may lead to an increase in the risk rating adopted.

Consequence level	Consequence level description
Very high	<ul style="list-style-type: none"> <li>Affects the ability of the entire entity to achieve its objectives and may require third party intervention;</li> <li>Arises from a fundamental systemic failure of governance practices and/or internal controls across the entity or across a critical/significant part of the entity; or</li> <li>May result in an inability for the auditor to issue an audit opinion or issue an unqualified audit opinion, and/or significant management work arounds and substantive tests of details was required in order to issue an unqualified opinion.</li> </ul>
High	<ul style="list-style-type: none"> <li>Requires coordinated management effort at the executive level;</li> <li>Arises from a widespread failure of governance practices and/or internal controls affecting most parts of the entity or across a significant/important part of the entity (eg. as demonstrated through a lack of timely resolution of unresolved/repeat issues); or</li> <li>May result in an inability for the auditor to issue an unqualified audit opinion, and/or significant management workarounds and substantive tests of details was required in order to issue an unqualified opinion.</li> </ul>
Medium	<ul style="list-style-type: none"> <li>Requires management effort from areas outside the business unit; or</li> <li>Arises from ineffective governance practices and/or internal controls affecting several parts or a key part of the entity (eg. as demonstrated through a lack of timely resolution of unresolved/repeat issues).</li> </ul>
Low	<ul style="list-style-type: none"> <li>Can be managed within normal management practices; or</li> <li>Arises from isolated ineffective governance practices and/or internal controls affecting a small part of the entity that are largely administrative in nature.</li> </ul>

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### Likelihood levels and descriptors

When assessing the likelihood of each issue, we have regard to the length of time the issue remains unresolved because the longer the risk remains unresolved the greater the chance the weakness could be exploited, or an adverse event or events could occur. As such, unresolved or unaddressed issues from prior periods are re-assessed annually. This re-assessment may lead to an increase in the risk rating adopted.

Likelihood level	Frequency	Probability
Almost certain	The event is expected to occur in most circumstances, and frequently during the year	More than 99 per cent
Likely	The event will probably occur once during the year	More than 20 per cent and up to 99 per cent
Possible	The event might occur at some time in the next five years	More than 1 per cent and up to 20 per cent
Rare	The event could occur in exceptional circumstances	Less than 1 per cent

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## Summary of issues

Issue	Detail	Likelihood	Consequence	Risk assessment
<b>Prior year matters not resolved by management</b>				
1	<a href="#">Non-compliance with Section 409(3) and 410(3) of the Local Government Act 1993</a>	Likely	High	High
2	<a href="#">Landfill rehabilitation provision calculations (partial repeat)</a>	Possible	Medium	Moderate
3	<a href="#">Excessive annual leave</a>	Likely	Low	Low
<b>Current year matters</b>				
1	<a href="#">Infrastructure, property, plant and equipment (IPPE) impairment assessment</a>	Likely	Medium	Moderate
2	<a href="#">Revenue recognition process</a>	Likely	Medium	Moderate
3	<a href="#">Reporting of unrestricted cash position</a>	Likely	Medium	Moderate


### Appendix

[Review of matters raised in prior year management letters that are not yet due](#)

[Review of matters raised in prior year management letters that have been addressed](#)

## Prior year matters not resolved by management

### Issue 1: Non-compliance with Section 409(3) and 410(3) of the *Local Government Act 1993*

Likelihood	Consequence	Systemic issue	Category	Risk assessment
Likely	High	No	Operational / Compliance	 High

#### Observation

The Council acknowledges it has used externally restricted funds for purposes other than their intended use between 1 July 2022 and 31 August 2022. In doing so, it has not complied with section 409 of the Local Government Act 1993 (the Act).

In addition, the Council is unable to verify that funds raised by special rates or charges were not used to pay for general fund expenses between 1 July 2022 and 31 August 2022. The Council acknowledges it may have used restricted special rates and charges funds for purposes other than their intended use, without Ministerial approval. Such unapproved use would not comply with section 410 of the Act.

#### Implications

Non-compliance with the LG Act.

#### Recommendation

Management should:

- implement a funds management system to ensure it complies with the LG Act
- ensure there is sufficient unrestricted cash to meet day to day operational needs.

#### Management response

Agree

Council has added controls in place to ensure restricted funds will not be utilised. All payments that are due to be processed are verified by the Finance Team prior to the Accounts Payable clerk processing the payment run to ensure there are sufficient funds.

Person responsible:	Date (to be) actioned:
Helen Thomas	Immediately

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**Issue 2: Landfill rehabilitation provision calculations (partial repeat)**

Likelihood	Consequence	Systemic issue	Category	Risk assessment
Possible	Medium	No	Reporting	Moderate

**Observation**

Since 2020-21 we have reported deficiencies in Council's Landfill rehabilitation provision calculations. In 2022-23, Council continued to address the previously identified deficiencies and as a result, conducted a detailed survey for all landfill sites during the year. Council is yet to complete the detailed site concept plans for all the landfill sites.

**Implications**

There remains a risk Council's landfill rehabilitation provisions are not correctly stated in the financial statements. Further, improved awareness of rehabilitation requirements will allow Council to manage its landfill strategies, including setting future fees and charges.

**Recommendation**

- Management should:
- complete detailed site concept plans and costings
  - reassess their rehabilitation obligations based upon the results
  - update the rehabilitation provisions in the financial statements accordingly for any amendments.

**Management response**

Agree  
 All sites are now undergoing GPS identification of each disposal area. This will enable direct integration with the council's GIS systems and provide data for consultants to develop rehabilitation plans. The GPS work is underway with an expected completion date of the end of March 2024. The site rehabilitation costings will be recalculated using the updated site data. This data will also form the basis for an RFQ for the development of detailed site closure and rehabilitation designs and plans.

Person responsible:	Date (to be) actioned:
Saul Standerwick	June 2024

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### Issue 3: Excessive annual leave

Likelihood	Consequence	Systemic issue	Category	Risk assessment
Likely	Low	No	Operational	Low

#### Observation

Since 2019-20 we have reported employees with accrued annual leave balances in excess of 300 hours (ie. 40 days).

We identified 30 employees (2022: 28 employees), which is 11% of total employees (2022: 14% of employees), with an accrued annual leave balance in excess of 300 hours. This equates to a liability at 30 June 2023 of \$661,000 (2022: \$562,000) out of a total annual leave provision of \$1.4 million (2022: \$1.2 million).

Council should aim for employees to have, as a minimum, less than 40 days of accrued annual leave at any point in time in accordance with the Local Government Award.

#### Implications

Excessive annual leave balances can result in:

- higher future employee liabilities because of salary increases. This means that accrued leave will be paid at higher rates
- increased risk that staff performing key control functions are not rotated. It may also conceal fraud or further inefficiencies
- work, health and safety implications and reduced productivity.

#### Recommendation

Management should monitor and manage excessive annual leave balances on a regular basis and establish individual leave management plans to reduce the leave balances over time.

#### Management response

Agree


Council is actively trying to reduce this liability. Staff were notified prior to Christmas that had excess leave and those able put plans into place. This will occur again prior to the Easter break. With the time restrictions on grant funded works, some staff are unable to take extended leave as it would jeopardize Council's ability to complete some grant funded works.

Person responsible:	Date (to be) actioned:
Leeah Daley	June 2024



## Current year matters

### Issue 1: Infrastructure, property, plant and equipment (IPPE) impairment assessment

Likelihood	Consequence	Systemic issue	Category	Risk assessment
Likely	Medium	No	Operational	 Moderate

#### Observation

Council experienced flood events in November 2021 which resulted in damage to Council's IPPE. During the 2021-22 financial year, management's impairment assessment concluded that no material impairment to the assets existed at 30 June 2022.

During 2022-23 financial year, however, management's impairment assessment procedures identified several assets impacted from the November 2021 flood event that were not restored to pre-flood event condition prior to 30 June 2022 or 30 June 2023. Further, management's impairment methodology did not comply with AASB 13 & AASB 136.

Management subsequently adjusted their methodology to ensure compliance with accounting standards. This led to amendments to the financial statements including:

- impairment loss of \$2.6 million from 2021 flood event (2021-22 financial year), resulting in a prior period error
- impairment loss of \$ 3.0 million from 2022 flood event (2022-23 financial year)
- impairment reversal of \$1.2 million for the assets restored to their original condition from previous years flood events.

#### Implications

There is an increased risk of:

- non-compliance with the accounting standards
- material errors arising from errors in the impairment assessment of IPPE.

#### Recommendation

Management should:

- update annual procedures to ensure the annual impairment & fair value assessment complies with AASB 13 and AASB 136
- conduct training with asset owners to ensure they are aware of their obligations and understanding of the requirements of AASB 13 and AASB 136.

#### Management response

Agree


Council was able to work quickly with the Auditors to ensure that the impairment methodology was adjusted as requested. Council agrees with the Auditors statement that the extreme natural disaster events from December 2020 to September 2022 were unprecedented; there is a low likelihood that so many events will occur in quick succession again. Despite this, staff are now well versed on disaster recovery and impairment processes. Council will work towards developing an impairment sign-off procedure for asset managers to complete as part of the year end processes, which will include information on the requirements of AASB 13 and AASB 136. Council will also engage in early discussions with auditors, in order to seek pre-approval for our impairment methodology for any events going forward.

Person responsible:	Date (to be) actioned:
Penny Goodwin	June 2024

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## Issue 2: Revenue recognition process

Likelihood	Consequence	Systemic issue	Category	Risk assessment
Likely	Medium	No	Operational	 Moderate

### Observation

In 2022-23, our review of revenue recognition process identified that management does not have a formal documented process for revenue recognition assessment of the new grants entered into during the year.

Further, our review identified error in the revenue recognition treatment which resulted in an understatement of revenue and overstatement of contract liabilities by \$3.4 million at 30 June 2023.

Management subsequently adjusted the error and disclosure in the financial statements.

### Implications

There is an increased risk of errors arising from not documenting revenue recognition assessments, resulting in non-compliance with Australian Accounting Standards.

### Recommendation

Management should document their assessment and ensure that the results are appropriately reflected in the financial statements.

### Management response

Partially agree

Currently, the council maintains a position paper regarding the recognition of AASB1058 and 15, which complements our grants register for recording grant recognition. The inclusion of implementation documentation for each grant and our supporting arguments is unlikely to alter our professional perspective when called upon to explain. The council believes that this additional requirement will only further strain our already limited resources, with no significant change in the final outcome.

Person responsible:	Date (to be) actioned:
Graham Cutmore	June 2024

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### Issue 3: Reporting of unrestricted cash position

Likelihood	Consequence	Systemic issue	Category	Risk assessment
Likely	Medium	No	Reporting	Moderate

#### Observation

Council reports its cash position to Councillors monthly, including the split between funds restricted for specific purpose and unrestricted funds.

Our review of management's reporting of cash position to the Council identified that there were subsequent changes made to the reported cash balances which were not presented or approved by the Council.

#### Implications

There is an increased risk of fraud or error resulting from unapproved amendments to cash balances.

#### Recommendation

Management should ensure that any amendments to the cash balances must be presented to the Council for approval.

#### Management response

Agree

Council will ensure any changes to end of months balances that have previously gone to Council will be updated and presented again to Council with those updated figures.

Person responsible:	Date (to be) actioned:
Helen Thomas	Immediately

## Appendix


### Review of matters raised in prior year management letters that are not yet due

The issues in this appendix were raised in previous management letters with a due date that had not passed.

Prior issues raised	Risk assessment	Assessment of action taken	Recommendation
<b>Interim management letter for the year ended 30 June 2023</b>			
Fraud Controls	 High	Financial year 2024 Management is currently working to address the issue	We will follow up this issue as part of the 2023–24 audit.
Outdated and missing asset management plans and policies	 Moderate	Financial year 2024 Management is currently working to address the issue	We will follow up this issue as part of the 2023–24 audit.
Procurement	 Moderate	Financial year 2024 Management is currently working to address the issue	We will follow up this issue as part of the 2023–24 audit.
Outdated plans, policies, procedures and registers (partial repeat)	 Moderate	Financial year 2024 Management is currently working to address the issue	We will follow up this issue as part of the 2023–24 audit.
Information Technology (IT) policies and procedures	 Moderate	Financial year 2024 Management is currently working to address the issue	We will follow up this issue as part of the 2023–24 audit.
Lack of review of privileged user activity	 Moderate	Financial year 2024 Management is currently working to address the issue	We will follow up this issue as part of the 2023–24 audit.
Contracts register	 Low	Financial year 2024 Management is currently working to address the issue	We will follow up this issue as part of the 2023–24 audit.

### Review of matters raised in prior year management letters that have been addressed

The issues in this appendix were raised in previous management letters. For each of these issues, we have determined how management has addressed the issue in the current year.

Prior issues raised	Risk assessment	Assessment of action taken	Recommendation
Infrastructure, property, plant and equipment (IPP&E) - Crown land reconciliation	 Moderate	Matter has been addressed by management.	Nil as matter addressed

**5.6 2024 Audit Engagement Plan****File Reference:** NA**Delivery Program****Goal:** 5. Organisational management**Outcome:** 5.1 Corporate management**Strategy:** 5.1.5 Provision of responsible internal governance**Author:** CFO**STAFF DISCLOSURE OF INTEREST** Nil**IN BRIEF/SUMMARY RECOMMENDATION**

The Audit Engagement Plan outlines the Audit Office plan to ensure all requirements for the 2024 Financial Audit is met on time.

**TABLED ITEMS** Nil**BACKGROUND**

The Audit Engagement Plan is presented to ARIC to advise of the requirements of the 2024 Financial Audit and timeframes to get completed.

**COMMENT**

For discussion.

**OFFICER RECOMMENDATION****THAT the report be received.****ATTACHMENTS**

1. F A 1736 Annual Engagement Plan 2024 [5.6.1 - 27 pages]

**COMMITTEE RESOLUTION:****THAT the report be received.****(Moved Jack O'Hara, Seconded Rod Smith)****CARRIED****For: Cr J Coulton, Jack O'Hara and Rod Smith****Against: Nil**



Mr Max Eastcott  
General Manager  
Gwydir Shire Council  
Locked Bag 5  
BINGARA NSW 2404

Contact: Furqan Yousuf  
Phone no: 02 9275 7470  
Our ref: R008-2124742775-2799

19 April 2024

Dear Mr Eastcott

**Audit of the Gwydir Shire Council  
for the year ending 2024**

Attached is the Annual Engagement Plan (AEP) for the audit of the Gwydir Shire Council's (the Council) financial statements for the year ending 2024. The AEP reflects conditions unique to this engagement. You will find the standard Terms of Engagement on the Audit Office website at <https://www.audit.nsw.gov.au/our-stakeholders/local-government>.

If you would like to discuss the AEP, please call me on 02 9275 7470 or Jacob Sauer on 02 6773 8400. The AEP will be presented to the next Audit, Risk and Improvement Committee in July 2024.

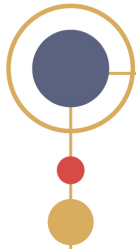
The information in this letter and any attachments is confidential and intended for management and those charged with governance only. This document may not be shared with other parties without the consent of the Audit Office.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Furqan Yousuf', written in a cursive style.

Furqan Yousuf  
Director, Financial Audit

cc: Cr John Coulton, Mayor  
Mr Jack O'Hara, Chair of the Audit, Risk and Improvement Committee



# Annual Engagement Plan

for the year ending 2024

Gwydir Shire Council



INSIGHTS FOR BETTER GOVERNMENT

# contents

1. SCOPE	1
2. KEY ISSUES	1
3. AUDIT APPROACH	5
4. ACCESS TO AUDITEE INFORMATION	6
5. ENGAGEMENT COMMUNICATIONS	8
6. ENGAGEMENT TIMETABLE	8
7. OTHER ENGAGEMENTS	10
8. ENGAGEMENT FEES	11
9. ENGAGEMENT TEAM	12
10. FINANCIAL REPORTING MATTERS	13
11. REPORTING TO PARLIAMENT	13
12. OTHER MATTERS	13
APPENDIX ONE – AUDIT APPROACH FOR KEY BUSINESS AND ACCOUNTING PROCESSES	15
APPENDIX TWO – FINANCIAL REPORTING DEVELOPMENTS	18
APPENDIX THREE – RECENTLY TABLED AUDITOR-GENERAL'S REPORTS TO PARLIAMENT	20



## 1. SCOPE

This Annual Engagement Plan (AEP) contains important information about this year's audit.

The scope of our audit comprises an:

- audit of the Gwydir Shire Council's (the Council) general purpose financial report, with:
  - an Independent Auditor's Report on the general purpose financial statements in accordance with section 417 of the *Local Government Act 1993* (LG Act)
  - a Report on the Conduct of the Audit in accordance with section 417(3) of the LG Act
- Independent Auditor's Report on the special purpose financial statements (SPFS) for all business activities declared by the Council in accordance with section 413(2) of the LG Act
- Independent Auditor's Report on the Special Schedule 'Permissible income for general rates' in accordance with section 413(2) of the LG Act
- Independent Auditor's Report(s) for the engagements listed under section 7 Other engagements.

### Special purpose reporting framework

The Council will prepare the SPFS, mentioned in the scope above, using frameworks prescribed by the Local Government Code of Accounting Practice and Financial Reporting (the Code).

Management's disclosures will alert users that the SPFS are not prepared in accordance with all standards within the Australian Accounting Standards framework.

The audit team's objective is to express an opinion on whether these SPFS are prepared in accordance with the requirements of the Code, solely for the purposes of reporting to the Office of Local Government (OLG) within the Department of Planning, Housing and Infrastructure (the department). As a result, the Independent Auditor's Reports will include a 'Basis of Accounting' paragraph identifying that the SPFS may not be suitable for another purpose.

## 2. KEY ISSUES

The table below details our audit assessment of issues and risks that may impact this year's audit and how the audit team will respond to them.

Issue or risk	Exposure	Audit response
<b>Key audit issues and risks</b>		
<b>Cash management</b>		
Due to delays in reimbursement of committed grant funding from State and Federal Governments, the Council may have inadvertently used restricted funds for general operations, during the period March to August 2022.	Using restricted cash funds for purposes other than intended use and/or without obtaining Ministerial approval may result in non-compliance with sections 409 and 410 of the LG Act.	We will review the Council's control practices to ensure the appropriate use of restricted cash, including the management of payments that are made from those restricted accounts.
Restricted funds are to be used for prescribed activities and can only be used for other purposes with the Minister for the Local Government (Minister's) approval. Failure to obtain approval before using these funds for other purposes may result in non-compliance with the LG Act.		Where circumstances exist indicating that restricted cash was used without the appropriate Ministerial approval, we will report the potential non-compliance with the LG Act to the Minister and in our Independent Auditor's Report.

Issue or risk	Exposure	Audit response
<p>This potential non-compliance matter was reported to the Minister last year. Since then management has implemented processes and controls to periodically review and monitor Council's cash position.</p>		
<p><b>Assessing the fair value of Council's infrastructure, property, plant and equipment (IPPE) assets</b></p>		
<p>At 30 June 2023, the Council reported IPPE of \$498 million. Australian Accounting Standards require the Council to annually assess:</p> <ul style="list-style-type: none"> <li>• whether the carrying value of IPPE materially reflects fair value</li> <li>• useful lives remain reasonable</li> <li>• whether any assets are impaired, including the impact of natural disaster events.</li> </ul>	<p>Heightened risk of carrying values of IPPE being materially different from fair value. This could lead to the financial statements being materially misstated.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• review management's annual assessment for reasonableness, including the evidence provided to support the assessment</li> <li>• consider recent events and relevant externally available information (such as indices) when assessing whether assets' carrying amounts materially reflect fair value</li> <li>• ensure the financial statements include the required disclosures in accordance with Australian Accounting Standards.</li> </ul>
<p>This annual assessment along with significant judgements and assumptions should be documented, with evidence to support the assessment.</p>		
<p><b>Accounting for impairment reversal</b></p>		
<p>At 30 June 2023, the Council recorded accumulated impairment of IPPE of \$11.1 million. Of this balance:</p> <ul style="list-style-type: none"> <li>• \$1.9 million related to the Council's administration building</li> <li>• \$9.2 million related to the transport network assets impacted by floods.</li> </ul>	<p>There is a risk that the reversal of impairment of IPPE recognised by Council is not in accordance with Australian Accounting Standards.</p>	<p>We will evaluate management's accounting treatment of the impairment reversal including ensuring impairment reversal is in accordance with AASB 136 'Impairment of assets' .</p>
<p>In the current year, the Council has undertaken extensive repair works on the impaired transport network assets and is planning to demolish the impaired administration building.</p>		
<p>As a result, the Council is anticipating a reversal of a material component of the previously recognised impairment of IPPE.</p>		
<p><b>Rehabilitation provision</b></p>		
<p>The Council is responsible for rehabilitating closed and operating landfill sites. The rehabilitation obligations over the next eight years were estimated at \$4.9</p>	<p>Changes in cost assumptions, judgements, long term interest rates and extent of rehabilitation completed will have an impact on</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• review the key controls the Council has implemented to manage its rehabilitation obligations</li> </ul>

Issue or risk	Exposure	Audit response
<p>million at 30 June 2023.  Management will reassess the adequacy of rehabilitation provision at 30 June 2024.</p>	<p>the value of the provision for rehabilitation.</p>	<ul style="list-style-type: none"> <li>• assess the assumptions, judgements and estimates used in determining the provision</li> <li>• check the accuracy and completeness of the inputs</li> <li>• test compliance with AASB 137 'Provisions, Contingent Liabilities and Contingent Assets' including disclosures.</li> </ul>
<p><b>Quality and timeliness of financial reporting</b></p>		
<p>Quality and timeliness of financial reporting is key for sound financial management, public accountability and effective decision making. Absence of an effective project plan for year-end financial reporting can result in delays, errors, poor quality and increased audit costs.</p>	<p>Inadequately planned financial reporting process increases the risk of poor quality financial statements and/or not meeting the statutory deadline.</p>	<p>We will review and comment on the effectiveness of the Council's financial reporting process. This will include an evaluation of routine finance functions such as month-end reconciliations and the management of information and resources.</p>
<p>Quality and timeliness can improve by:</p>	<ul style="list-style-type: none"> <li>• preparing proforma financial statements before 30 June 2024</li> <li>• assessing the impact of material, complex and one-off significant transactions</li> <li>• documenting significant judgements and assumptions used to prepare financial statements</li> <li>• assessing the impact of new and revised accounting standards effective in the current and future years</li> <li>• completing valuations, fair value assessments and other IPPE requirements before 30 June 2024</li> <li>• regularly reconciling key accounts and clearing reconciling items</li> <li>• involving the Audit, Risk and Improvement Committee early in the financial reporting process, to review the project plan and the financial statements.</li> </ul>	

Issue or risk	Exposure	Audit response
<b>Implementation of electronic time sheeting system</b>		
<p>During the year, the Council has implemented an electronic time sheeting system, Element Time for some of its departments. Element Time directly integrates into the Council's finance system, Civica.</p> <p>The council has encountered issues in fully implementing the new system, including processing of timesheets.</p>	<p>There is a risk that new controls under the Element Time system are not appropriately implemented and monitored by Council staff.</p>	<p>We will assess:</p> <ul style="list-style-type: none"> <li>the implementation of key controls within the new system</li> <li>accuracy of employee data input in the system</li> <li>user access rights within the new system including privileged user access.</li> </ul>
<b>Cyber security</b>		
<p>The Council relies on digital technology to deliver services, organise and store information, manage business processes, and control critical infrastructure. The increasing global interconnectivity between computer networks has dramatically increased the risk of cyber security incidents. Such incidents can harm the Council's service delivery and may include the theft of information, denial of access to critical technology, or even the hijacking of systems for profit or malicious intent.</p> <p>Cyber security risks may represent a risk of material misstatement to the Council's financial statements.</p>	<p>Cyber security risks increase the susceptibility of the Council's systems and data being compromised due to a cyber incident, which may affect the confidentiality of citizen's data and the reliability of services.</p> <p>Cyber security risks increase the risk that the financial statements may be materially misstated due to fraud or error such as:</p> <ul style="list-style-type: none"> <li>theft/loss of funds or other assets</li> <li>errors arising from the disruption of key system services</li> <li>damage to or manipulation of data.</li> </ul> <p>A cyber security incident may also impact the financial statements due to:</p> <ul style="list-style-type: none"> <li>an increase in expenses related to the investigation, breach notification and remediation, including the costs of legal and other professional services</li> <li>the recognition of provisions or disclosure of contingent liabilities due to legal action for loss of sensitive data</li> <li>a loss of data to support transactions and balances.</li> </ul>	<p>We will:</p> <ul style="list-style-type: none"> <li>assess whether cyber security risks represent a risk of material misstatement to the Council's financial statements</li> <li>assess whether management's risk assessment process considers cyber security risks</li> <li>determine how the roles and responsibilities for cyber security are established</li> <li>obtain an understanding of the process:                         <ul style="list-style-type: none"> <li>for safeguarding critical systems and assets</li> <li>to monitor and detect security risks or incidents</li> <li>for disclosing and reporting cyber security breaches and incidents</li> </ul> </li> <li>perform additional procedures as required based on our risk assessment.</li> </ul>

The significance of the issues and risks may change and new developments may emerge during the audit. We will inform you of significant new matters as they arise and the likely impact on the audit.

### 3. AUDIT APPROACH

#### Materiality

Australian Auditing Standards require the audit team to obtain reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. Misstatements are considered material, if individually or in aggregate, they could reasonably be expected to influence the decisions users take based on the financial statements. The concept of materiality is applied by the auditor both in planning and performing the audit, and in evaluating the effect of identified misstatements on the audit and of uncorrected misstatements, if any, on the financial statements and in forming the opinion in the auditor's report.

We will apply professional judgment to determine the materiality for our audit. Materiality is determined by applying a percentage to a chosen benchmark. A single materiality will be determined for the financial statements as a whole, unless there are specific elements of the financial statements where we have assessed a lower materiality for a particular class of transactions, account balance or disclosure is appropriate. The benchmark chosen and percentage applied depends on the nature and circumstances of the entity and may vary between audits. Materiality is considered when:

- identifying and assessing the risks of misstatement
- determining the nature, timing and extent of audit procedures
- evaluating the effect of uncorrected misstatements, if any, on the financial statements and in forming the audit opinion.

#### Audit approach for key business and accounting processes

The audit approach is developed based on our understanding of the issues, new developments and key risks that may impact the financial statements.

We have obtained an understanding of the Council's business and accounting processes and internal controls relevant to the financial statements to help us identify risks that may impact the financial statements.

[Appendix one](#) details our observations on the business and accounting processes relevant to the financial statements and our planned audit approach. We will inform you of significant matters that impact the audit as they are identified.

#### Audit approach to identify and assess the risks of material misstatement

Australian Auditing Standard ASA 315 'Identifying and Assessing the Risks of Material Misstatement' requires the audit team to ensure a continued focus on audit quality in light of the changing economic, environmental and technological environment.

This includes performing a detailed risk assessment when considering the environment the entity operates in, as well as assessing the impact of the changing and evolving use of technology within an entity. This includes understanding the use of IT in every significant financial statement line item, considering the Council's:

- automated business processes
- reliance on system generated reports
- level of customisation of IT systems
- business model complexity
- extent of change during the year in relation to systems and processes
- use of emerging technologies.

This may result in more applications being scoped in from our assessment and greater assistance from the Systems Assurance team may be required.

Audit procedures may be impacted as a result of greater understanding. Enquiry alone may no longer be sufficient. The audit team is required to identify controls that address risks of material misstatement, specifically:

- controls that address a significant risk
- controls over journal entries, including non-standard journal entries used to record non-recurring, unusual transactions and adjustments
- controls for which the auditor plans to test operating effectiveness including controls that address risks for which substantive procedures alone do not provide sufficient appropriate audit evidence
- other controls that the auditor considers appropriate
- general IT controls that address risks arising from the entity's use of IT.

### **Audit approach for the risk of fraud relating to the financial statements**

Australian Auditing Standard ASA 240 'The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report' requires the audit team to consider material misstatements resulting from fraudulent financial reporting and misappropriation of assets. Although the primary responsibility for the prevention and detection of fraud is with management and those charged with governance, it is our responsibility to obtain reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error.

We are therefore required to maintain our professional scepticism throughout the audit, considering the potential for management override of controls, which is a presumed significant risk. Our approach to address this risk will include:

- performing journal entries testing, selecting adjustments made during the financial period, including period end adjustments, and making enquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to journals
- reviewing accounting estimates for biases and assessing the judgement and decisions of management for appropriateness
- reviewing significant transactions outside the normal course of business to conclude whether the transaction reflected fraudulent financial reporting or a misappropriation of assets
- any other procedures identified as part of our risk assessment.

Matters identified in our audit of a fraud or indication of a fraud will be reported in the Management Letter and/or Engagement Closing Report.

### **Follow up of issues identified in the previous audit**

The audit team will examine, update and report on the status of issues raised in last year's Engagement Closing Report and Management Letter.

## **4. ACCESS TO AUDITEE INFORMATION**

### **Access to Cabinet information and information subject to legal professional privilege**

The *Government Sector Audit and Other Legislation Amendment Act 2022* (Amendment Act) amends section 423(4) of the LG Act effective from 28 November 2022 to entitle the Auditor-General to access Cabinet information<sup>1</sup> and information subject to legal professional privilege (confidential information).

The changes mean that councils and joint organisations are required to provide confidential information when requested by the audit team during the conduct of the audit.

<sup>1</sup> Cabinet information within the meaning of the *Government Information (Public Access) Act 2009*.

The secrecy provisions in section 425 of the LG Act apply to all information, including confidential information obtained as part of the audit. The audit team cannot disclose confidential information unless the Auditor-General has authorised the disclosure.

According to the provisions in the Amendment Act, the Auditor-General may authorise the disclosure of confidential information only if:

- in the Auditor-General's opinion, the disclosure of the confidential information is in the public interest and necessary for the exercise of the Auditor-General's functions, and
- the Auditor-General has, at least 28 days before authorising the disclosure of the confidential information, notified the Premier that the Auditor-General is proposing to disclose the information, and
- the Premier has not, within 28 days after being notified by the Auditor-General of the proposed disclosure, issued a certificate that the disclosure of the confidential information is, in the Premier's opinion, not in the public interest.

For further information refer to The Cabinet Office's fact sheet '[Access by Auditor-General to Confidential Information](#)'.

### Accessing and using auditee data

As part of the audit, relevant and reliable information from the Council is fundamental to the audit team being able to obtain sufficient and appropriate audit evidence to support the audit opinion. The audit team's ability to access and utilise auditee data is increasingly being facilitated by technology to help auditors capture, store and analyse the data in more effective and efficient ways – whether it be to support the audit conclusion or provide insights to the auditee.

To assist the audit team conduct the audit in an effective and efficient manner, it is therefore important that the Council ensures the data is in a useable format and is complete and accurate before providing this to the audit team.

To protect the data provided to the audit team the Council should ensure:

- confidential and sensitive information (paper, electronic) is labelled accordingly. The '[NSW Government Information Classification, Labelling and Handling Guidelines](#)' provides useful information to assist with labelling
- any personal, health or other sensitive information that is not required for the audit is removed. While the Audit Office implements measures to prevent unauthorised access to sensitive information, removing any sensitive data fields that are not required helps protect the privacy of members of the public, staff, contractors
- electronic data files are transmitted or physically delivered to the audit team in encrypted format, delivered securely or have had similar steps taken to prevent the unauthorised access to, or misuse of the information.

### Protecting auditee data

Data is the foundation of auditing, and we rely on access to auditee data to deliver our audit mandate. The LG Act provides the Audit Office with the legislative right to access information that relates to our audit or audit-related services. To avoid breaching the secrecy provisions outlined in the LG Act, we must ensure that information accessed in the course of our work remains confidential and is only used for authorised purposes. We take our role in protecting data seriously and our approach for protecting data is outlined on our website in the following publication [Our approach to protecting your data](#).

### Accessing accounting, consulting or legal advice from professional services firms that may impact the financial statements

As part of the audit, we will understand the issues, new developments and key risks that may impact the financial statements. This includes reviewing and assessing any advice (draft and final) that the Council has received that is relevant to the financial statements.

If the Council has or intends to obtain advice from professional services firms, please provide us with the following when received:

- information on all legal issues and the draft (earliest formal and final version) and final legal opinions relevant to the financial statements
- copies of all earliest formal and final drafts used to support an accounting position and finalised advice requested and/or received from accounting, valuation, taxation or other experts.

For information on suggested protocol when obtaining advice that may impact the financial statements, please refer to section 10 of the [Terms of Engagement](#).

## 5. ENGAGEMENT COMMUNICATIONS

### Communications to ‘Those Charged with Governance’

Senior members of the audit team will attend relevant Board and Audit, Risk and Improvement Committee meetings and brief those charged with governance on audit progress, identified issues and their resolution.

We will liaise with management and those charged with governance to determine the meetings we will attend.

We have identified those charged with governance for the Council as the:

- General Manager who will receive our Engagement Closing Report, identifying audit findings, and the type of opinion we anticipate issuing prior to signing the financial statements. The General Manager will also receive the Management Letter containing detailed explanations of significant matters, governance matters, significant weaknesses and recommendations for improvement identified in the current audit
- Mayor, who will receive the Independent Auditor’s Report for the general purpose financial statements and special purpose financial statements and the Report on the Conduct of the Audit. The Mayor will also receive copies of the Engagement Closing Report and Management Letter.

The Audit, Risk and Improvement Committee will receive copies of the Engagement Closing Report and Management Letter.

Please advise the audit team if additional persons charged with governance should be included in these communications. The [Terms of Engagement](#) contains more information on the Audit Office’s communication obligations.

## 6. ENGAGEMENT TIMETABLE

### General purpose and special purpose financial statements

The Engagement Information Request (EIR) will be made available to the Council. The EIR includes dates agreed with management to deliver the information required for the audit. Whilst we make every effort to identify all information requirements in the EIR, we may need to request further information during the audit.

The engagement timetable, designed to achieve statutory financial reporting requirements, has been discussed and agreed with Helen Thomas, Chief Financial Officer.

Event	Date(s)
• Audit team starts audit planning	February 2024
• Audit team attends Audit, Risk and Improvement Committee meeting to present the AEP	July 2024
• Audit team provides the EIR to Helen Thomas, Chief Financial Officer	15 March 2024
• Audit team starts interim audit	6 May 2024



Event	Date(s)
	(onsite week commencing 13 May 2024)
• Audit Office issues management letter detailing issues from the interim audit	31 July 2024
• The Council gives financial statements and supporting working papers listed in the EIR to the audit team for the: <ul style="list-style-type: none"> <li>- general purpose financial statements</li> <li>- special purpose financial statements (declared business activities and Special Schedule 'Permissible income for general rates')</li> </ul>	26 August 2024
• Audit team starts audit of financial statements	2 September 2024 (onsite week commencing 9 September 2024)
• Audit clearance meeting	11 October 2024
• Audit Office issues Engagement Closing Report	28 October 2024
• Audit team attends Audit, Risk and Improvement Committee meeting to present the Engagement Closing Report	November 2024
• The Council signs and gives Management Representation Letter to audit team	By 31 October 2024
• A sample of the representation letter is available on the Audit Office website: <a href="https://www.audit.nsw.gov.au/our-stakeholders/local-government">https://www.audit.nsw.gov.au/our-stakeholders/local-government</a>	
• Audit Office issues to the Council and to the Secretary of the department, in accordance with section 417 of the LG Act the: <ul style="list-style-type: none"> <li>- Independent Auditor's Report on the general purpose financial statements</li> <li>- Report on the Conduct of the Audit</li> </ul>	Upon receipt of the signed financial statements and management representation letter.
• Audit Office issues Independent Auditor's Report on the special purpose financial statements for the Council's declared business activities and Special Schedule 'Permissible income for general rates' to Council	Upon receipt of the signed financial statements and management representation letter.
• Audit Office reports any identified significant issues to the Minister in accordance with section 426 of the LG Act	By 31 October 2024
• The Council gives the audit team final version of draft Annual Report to review for consistency with the financial statements	As soon as possible
• The Council presents audited financial statements and the Independent Auditor's Reports at the Mayor meeting	November 2024
• Audit Office issues final Management Letter	By 30 November 2024

### Other audits and acquittals

The EIR details workpapers and other supporting documentation needed for timely completion of the audit.

The audit timetable has been discussed and agreed with Helen Thomas, Chief Financial Officer.

Event	Date(s)
<b>Application for Payment of Pensioner Concession Subsidy</b>	
• The Council gives the Application and supporting workpapers listed in EIR to the audit team	12 August 2024
• Audit team starts audit of the Application	14 August 2024
• The Council signs and gives Management Representation Letter to audit team	To be signed as near as practical to the date of the Independent Auditor's Report but not after.
• A sample of the representation letter is available on the Audit Office website: <a href="https://www.audit.nsw.gov.au/our-stakeholders/local-government">https://www.audit.nsw.gov.au/our-stakeholders/local-government</a>	
• Audit Office signs the Independent Auditor's Report	By 30 September 2024
• Audit Office issues Management Letter, if required	By 30 September 2024
<b>Roads to Recovery Program</b>	
• The Council gives the Statement and supporting workpapers listed in EIR to the audit team	19 August 2024
• Audit team starts audit of the Statement	21 August 2024
• The Council signs and gives Management Representation Letter to audit team	To be signed as near as practical to the date of the Independent Auditor's Report but not after.
• A sample of the representation letter is available on the Audit Office website: <a href="https://www.audit.nsw.gov.au/our-stakeholders/local-government">https://www.audit.nsw.gov.au/our-stakeholders/local-government</a>	
• Audit Office signs the Independent Auditor's Report	By 31 October 2024
• Audit Office issues Management Letter, if required	By 31 October 2024
<b>Local Roads and Community Infrastructure Program</b>	
• The Council gives the Statements and supporting workpapers listed in EIR to the audit team	19 August 2024
• Audit team starts audit of the Statements	21 August 2024
• The Council signs and gives Management Representation Letter to audit team	To be signed as near as practical to the date of the Independent Auditor's Report but not after.
• A sample of the representation letter is available on the Audit Office website: <a href="https://www.audit.nsw.gov.au/our-stakeholders/local-government">https://www.audit.nsw.gov.au/our-stakeholders/local-government</a>	
• Audit Office signs the Independent Auditor's Report	By 31 October 2024
• Audit Office issues Management Letter, if required	By 31 October 2024

## 7. OTHER ENGAGEMENTS

### Application for Payment of Pensioner Concession Subsidy, Roads to Recovery Program and Local Roads and Community Infrastructure Program

The Audit Office [website](#) provides additional information on the terms and scope of the audits for the Application for Payment of Pensioner Concession Subsidy, the Roads to Recovery Program and the Local Roads and Community Infrastructure Program.

## Additional Engagements

The Council may require audits of grant acquittals, compliance with legislation, or to provide assurance on information, reports or returns under the terms of a contract, lease or agreement.

Please advise the audit team if the Council wishes or is required by legislation, agreements and so on to engage the Audit Office to perform any additional audits, reviews or acquittals. Separate engagement letters will be issued to confirm the terms, scope, key issues and fee arrangements for requests received after the issue of this AEP.

## 8. ENGAGEMENT FEES

	2024	2023	Increase/(decrease)	
	\$	\$	\$	%
Estimated audit fee	82,600	62,230	20,370	32.7
Additional procedures on:				
- implementation of ASA 315 and assessment of impairment impacted by flood events	--	5,000	(5,000)	(100)
- evaluation of control in place for monitoring unrestricted cash and possible non-compliance with Local government Act 1993	--	750	(750)	(100)
- implementation of new electronic time sheeting system Element time	2,000	--	2,000	100
<b>Total audit fee (excluding GST)</b>	<b>84,600</b>	<b>67,980</b>	<b>16,620</b>	<b>24.4</b>

Following the appointment of an Audit Service Provider (ASP) through a competitive open tender process, council management was informed of the increase in audit fees in a letter sent in January 2024. As explained in that letter, an increase in professional requirements and a range of economic factors beyond our control have increased audit costs. We carefully analysed the tendered audit fee to be satisfied it was reasonable and commensurate with professional requirements and the specific factors unique to your audit, including risks, financial reporting maturity, systems and governance arrangements.

The 2024 estimated audit fee includes:

- an audit of the general purpose financial statements that includes:
  - an Independent Auditor's Report
  - a Report on the Conduct of the Audit
- Independent Auditor's Reports on the special purpose financial statements of Council's declared business activities and Special Schedule 'Permissible income for general rates'
- Independent Auditor's Report on the Application for Payment of Pensioner Concession Subsidy
- Independent Auditor's Report on the Chief Executive Officer's Financial Statement for the Roads to Recovery Program under Part 8 of the *National Land Transport Act 2014*
- Independent Auditor's Report on the Chief Executive Officer's Financial Statements for the Local Roads and Community Infrastructure Program.

The estimated audit fee is based on our expected costs to deliver the audit. We incorporate into our cost known changes in the Council's operations and audit requirements. In estimating our costs we use benchmark models to estimate hours, the appropriate audit team structure and current charge-out rates.

Our insights inform and challenge government to improve outcomes for citizens



Where our audits are delivered by an Audit Service Provider (ASP) we recover the costs of the services charged by the ASP. ASPs are engaged through an open tender process in order to achieve the best possible value for money outcome.

The fee may change if matters, not known at the date of this plan, emerge during the audit and significantly change the estimated audit cost. Proposals for additional fees will be discussed with management.

The Council will be invoiced monthly as costs are incurred. The Audit Office's payment terms are 14 days.

Please provide the Audit Office with a purchase order for the total estimated audit fee.

## 9. ENGAGEMENT TEAM

### Engagement team

The proposed audit team for this engagement is:

Engagement Controller:	Furqan Yousuf, CPA Director, Financial Audit Services 02 9275 7470 Email: <a href="mailto:furqan.yousuf@audit.nsw.gov.au">furqan.yousuf@audit.nsw.gov.au</a>
Engagement Manager:	Tahsin Hossain Audit Leader, Financial Audit Services 02 9275 7276 Email: <a href="mailto:tahsin.hossain@audit.nsw.gov.au">tahsin.hossain@audit.nsw.gov.au</a>
Audit Service Provider Engagement Partner:	Jacob Sauer Principal 02 6773 8400 Email: <a href="mailto:jsauer@forsyth.com.au">jsauer@forsyth.com.au</a>
Audit Service Provider Engagement Manager:	Ricky Goel Audit Supervisor 02 6773 8400 Email: <a href="mailto:rgoel@forsyth.com.au">rgoel@forsyth.com.au</a>

### Auditor independence

We confirm, to the best of our knowledge and belief, the proposed audit team meets the independence requirements of the Australian Auditing Standards, and other relevant ethical requirements relating to the audit of the financial statements. In conducting the audit of the financial statements, should any contraventions to independence arise you will be notified of these on a timely basis.

Ethical standards have specific restrictions on employment relationships between an auditee and members of its current or previous audit teams. Please discuss the prospective employment of a current or former audit team member before starting formal employment negotiations with them.

## 10. FINANCIAL REPORTING MATTERS

Appendix two provides an overview of new accounting standards effective for the first time in the current and next financial year that may have an impact on Council's financial statements.

The Council should refer to the ['Financial Reporting Issues and Developments'](#) for the local government sector available on the Audit Office website to identify:

- current issues and financial reporting developments that may impact the audit
- accounting standards and pronouncements issued during the year that may impact the financial statements and/or annual report.

## 11. REPORTING TO PARLIAMENT

The Auditor-General's Report to Parliament (the Report) will report on trends and provide an independent assessment of the sector focusing on the following areas:

- the results of the council and joint organisation audits of the 2023–24 financial statements
- themes and key observations relating to financial reporting, performance, governance and internal controls.

We will advise of the specific topics the Auditor-General intends to comment on in the Report, the relevant performance data to be collected and the timetable for submitting the information to the audit team. The information reported may change depending on the matters identified during the audit. We will advise you if this occurs.

We may include commentary on specific councils or joint organisations with extreme or high risk issues reported in our management letters.

The Report may make recommendations for specific councils, joint organisations or the sector more generally.

The draft Report commentary will be given to the Secretary of the department and the Minister for Local Government for consideration. If there are specific comments about the Council, they will be given to the General Manager for consideration. The Audit Office would appreciate receiving your Council's specific comments, within five working days of receiving the draft commentary. Responses should only be provided where there is fundamental disagreement with the factual content or the Audit Office's interpretation of the data. This helps ensure the Report is not unduly delayed.

The draft Report needs to remain confidential during this process and not disclosed outside the Council.

[Appendix three](#) provides details of recently tabled reports which may be relevant to the Council.

## 12. OTHER MATTERS

### Workplace Health and Safety Legislation

Workplace health and safety (WHS) laws make the Council responsible for meeting legislated standards to ensure the health, safety and welfare for the audit team when they are at your premises.

It is the Council's responsibility to:

- provide the audit team with suitable accommodation and appropriate WHS induction
- implement effective health and safety management systems to manage any hazards and risks
- ensure the audit team is aware of and complies with special personal protective equipment requirements
- appropriately brief the audit team and issue them with the necessary personal protective equipment and training in its proper use.

Further details are provided in the [Terms of Engagement](#).

### Matters covered elsewhere

Please read the AEP together with the standard [Terms of Engagement](#), which provides additional information on:

- the Auditor-General's responsibilities
- auditee resources
- engagement approach
- communication and reports
- submitting financial statements for audit
- materiality, risk and the inherent limitations of an audit
- provision of working papers
- representations
- access
- clearance meetings
- accommodation, facilities and staff amenity
- determination of fees for engagements.

### Publications

The Audit Office has the following useful publications on our website:

- '[Annual Work Program](#)' explains how the Audit Office decides what to focus on and what we intend to cover in the next year. It also gives Parliament, the entities we audit and the broader community some certainty over future topics and the timing of our reports
- '[Professional Update](#)' published quarterly to help auditees and our staff keep abreast of key accounting, auditing and legislative developments in the NSW public sector, including pronouncements by professional standard setters and changes in the regulatory environment. To subscribe or access previous editions please visit our website at: <https://www.audit.nsw.gov.au/our-work/resources>
- '[Local Government Pronouncements Guidance Note](#)' listing key reporting pronouncements issued by OLG.

## APPENDIX ONE – AUDIT APPROACH FOR KEY BUSINESS AND ACCOUNTING PROCESSES

The table below details our observations on the business and accounting processes relevant to the

Business / accounting process	Observation of business / accounting process	Audit approach
Purchasing and payables	<p>The Council uses Civica Authority to initiate, process and record purchases. Management relies on automated and IT-dependent manual controls to ensure that all valid purchasing transactions are processed and accurately recorded in accordance with the Council's policies.</p> <p>We have identified the following risks:</p> <ul style="list-style-type: none"> <li>• non-compliance with policies and procedures</li> <li>• incorrectly classifying transactions</li> <li>• ineffective procurement controls</li> <li>• fraud and error.</li> </ul>	<p>We will evaluate the design and implementation of relevant controls with a plan to test their operating effectiveness where deemed required. This will include assessing management controls to ensure the Council's procurement policies are complied with. Our substantive audit procedures will be designed to address other identified risks.</p>
Payroll and related provisions	<p>The Council uses Civica Authority to initiate, process and record payroll transactions. During the current year, Council has also commenced using electronic timesheet system Element Time in a limited setting.</p> <p>Management relies on automated and IT-dependent manual controls to ensure that all valid payroll transactions are processed and accurately recorded in accordance with the Council's policies.</p> <p>We have identified the following risks:</p> <ul style="list-style-type: none"> <li>• non-compliance with policies and procedures</li> <li>• incorrectly estimating provisions and on-costs</li> <li>• ineffective payroll controls, including lack of segregation of duties</li> <li>• fraud and error.</li> </ul>	<p>We will evaluate the design and implementation of relevant controls with a plan to test their operating effectiveness where deemed required. Our substantive audit procedures will be designed to address other identified risks.</p>
Rates and annual charges and receivables	<p>The Council uses Civica Authority to initiate process and record rates and annual charges and receivables transactions.</p> <p>Management relies on automated and manual controls to ensure all valid rates and annual charges, and receivables transactions are processed and accurately recorded in accordance with the Council's policies.</p> <p>We have identified the following risks:</p> <ul style="list-style-type: none"> <li>• non-compliance with policies and procedures</li> </ul>	<p>We will evaluate the design and implementation of relevant controls with a plan to test their operating effectiveness where deemed required. Our substantive audit procedures will be designed to address other identified risks.</p>

Business / accounting process	Observation of business / accounting process	Audit approach
Other revenues and receivables	<ul style="list-style-type: none"> <li>• incorrectly classifying transactions</li> <li>• ineffective controls, including lack of segregation of duties</li> <li>• fraud and error.</li> </ul> <p>The Council uses Civica Authority to initiate process and record other revenue and related other receivables transactions.</p> <p>Management relies on automated and IT-dependant manual controls to ensure all valid other revenue, and receivables transactions are processed and accurately recorded in accordance with the Council's policies.</p> <p>We have identified the following risks:</p> <ul style="list-style-type: none"> <li>• non-compliance with policies and procedures</li> <li>• incorrectly classifying transactions</li> <li>• ineffective controls, including lack of segregation of duties</li> <li>• fraud and error.</li> </ul>	<p>We will evaluate the design and implementation of relevant controls with a plan to test their operating effectiveness where deemed required. Our substantive audit procedures will be designed to address other identified risks.</p>
Grants and contributions and receivables	<p>The Council uses Civica Authority to initiate process and record grants and contributions revenue and receivables transactions.</p> <p>Management relies on automated and manual controls to ensure all valid grant and contributions revenue and related receivable transactions are processed and accurately recorded in accordance with the Council's policies.</p> <p>We have identified the following risks:</p> <ul style="list-style-type: none"> <li>• non-compliance with funding agreement</li> <li>• incorrectly classifying capital and operating grant transactions</li> <li>• unexpended grant funding not correctly treated</li> <li>• allocation of grants into incorrect accounting period.</li> </ul>	<p>We will evaluate the design and implementation of relevant controls with a plan to test their operating effectiveness where deemed required. Our substantive audit procedures will be designed to address other identified risks.</p>
Treasury (cash, investments and borrowings)	<p>The Council uses Civica Authority to initiate process and record Treasury transactions.</p> <p>Management relies on automated and IT dependent manual controls to ensure all valid Treasury transactions are processed and accurately recorded in accordance with the Council's policies.</p> <p>We have identified the following risks:</p>	<p>We will evaluate the design and implementation of relevant controls with a plan to test their operating effectiveness where deemed required. Our substantive audit procedures will be designed to address identified risks.</p>



Business / accounting process	Observation of business / accounting process	Audit approach
Inventory and cost of sales	<ul style="list-style-type: none"> <li>• non-compliance with policies and procedures</li> <li>• incorrectly classifying transactions</li> <li>• ineffective controls, including lack of segregation of duties</li> <li>• fraud and error</li> <li>• restricted cash balances may not be used in appropriate purposes.</li> </ul> <p>The Council uses Civica Authority to initiate process and record inventory transactions.</p> <p>Management relies on automated and manual controls to ensure all valid inventory transactions are processed and accurately recorded in accordance with the Council's policies.</p> <p>We have identified the following risks:</p> <ul style="list-style-type: none"> <li>• non-compliance with policies and procedures</li> <li>• ineffective controls, including lack of segregation of duties</li> <li>• fraud and error.</li> </ul> <p>The Council's inventory balance is not material to the financial statements, thus there is a low risk of misstatement.</p>	<p>The Council's inventory balance is not material to the financial statements, thus there is a low risk of misstatement.</p> <p>We will evaluate the design and implementation of relevant controls. Our substantive audit procedures will be designed to address identified risks.</p>
Infrastructure, property, plant and equipment (IPPE), depreciation and asset remediation	<p>The Council uses Civica Authority to initiate, process and record IPPE transactions.</p> <p>Management relies on automated and IT-dependent manual controls to ensure that all valid IPPE transactions are processed and accurately recorded in accordance with the Council's policies.</p> <p>We have identified the following risk:</p> <ul style="list-style-type: none"> <li>• the carrying value of IPPE being materially different to the fair value causing material misstatement to the financial statements.</li> </ul>	<p>We will evaluate the design and implementation of relevant controls.</p> <p><a href="#">Section two Key issues</a> details the audit procedures we will perform over:</p> <ul style="list-style-type: none"> <li>• management's assessment of the fair value of the Council's IPPE at 2024</li> <li>• management's assessment of the rehabilitation provision at 2024.</li> </ul> <p>Our substantive audit procedures will be designed to address other identified risks.</p>
Other year-end reporting adjustments	<p>The Council makes manual adjustments to the Civica Authority General Ledger as part of the part of the year end reporting process.</p> <p>We have identified the following risks:</p> <ul style="list-style-type: none"> <li>• erroneous or fraudulent manual journals</li> <li>• omission of material year-end adjustments due to manual nature of the process.</li> </ul>	<p>We will evaluate the design and implementation of relevant controls including the review of manual journals effectiveness.</p> <p>Our substantive audit procedures will be designed to address identified risks, including a review of manual journals and discussions with management.</p>

## APPENDIX TWO – FINANCIAL REPORTING DEVELOPMENTS

### New accounting standards

#### **AASB 2021-2 'Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates'**

The Standard amends AASB 101 'Presentation of Financial Statements' to require entities to disclose their material accounting policy information rather than their significant accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.

Accounting policy information is expected to be material if users of an entity's financial statements would need it to understand other material information in the financial statements. For example, an entity is likely to consider accounting policy information material to its financial statements if that information relates to material transactions, other events or conditions and the:

- entity changed its accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements
- entity chose the accounting policy from one or more options permitted by Australian Accounting Standards
- accounting policy was developed in accordance with AASB 108 in the absence of an Australian Accounting Standard that specifically applies
- accounting policy relates to an area for which an entity is required to make significant judgements or assumptions in applying an accounting policy, and the entity discloses those judgements or assumptions in accordance with paragraphs 122 and 125 of AASB 101
- accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

The Standard also amends AASB Practice Statement 2 'Making Materiality Judgements', to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

The amendments to AASB 101 are effective in the Council's 2023–24 financial statements.

To effectively implement the changes to AASB 101, entities will need to:

- have an understanding of the new requirements and the impact on their financial statements
- review their accounting policies to determine the accounting policies that are 'material' for disclosure
- discuss their assessment with the Audit, Risk and Improvement Committee (ARIC) and auditors
- disclose the impact of the standard in the current year's financial statements.

#### **AASB 2022-10 'Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities'**

This Standard amends AASB 13 'Fair Value Measurement', including adding authoritative implementation guidance and providing related illustrative examples, for fair value measurements of non-financial assets of not-for-profit (NFP) public sector entities not held primarily for their ability to generate net cash inflows.

Specifically, for such an asset, this Standard:

- specifies that the entity is required to consider whether the asset's highest and best use differs from its current use only when, at the measurement date, it is:
  - classified as held for sale or held for distribution to owners in accordance with AASB 5 'Non-current Assets Held for Sale and Discontinued Operations'; or
  - highly probable that the asset will be used for an alternative purpose to its current use

- clarifies that the asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capability of the asset to be used to provide needed goods or services to beneficiaries and the resulting cost of those goods or services
- specifies that, if both the market selling price of a comparable asset and some market participant data required to measure the fair value of the asset are not observable, an entity uses its own assumptions as a starting point in developing unobservable inputs and adjusts those assumptions to the extent that reasonably available information indicates that other market participants (including, but not limited to, other NFP public sector entities) would use different data; and
- provides guidance on how the cost approach is to be applied to measure the asset's fair value, including guidance on the nature of costs to include in the current replacement cost (CRC) of a reference asset and on the identification of economic obsolescence.

The amendments to AASB 13 apply to the non-financial assets of the Council not held primarily for their ability to generate net cash inflows prospectively for the 2024–25 financial year.

To effectively implement the amendments to AASB 13 and apply the authoritative implementation guidance, entities will need to:

- understand the nature of any of their non-financial assets not held primarily for their ability to generate net cash inflows
- have an understanding of the amendments to AASB 13 and the authoritative implementation guidance and the impact on their financial statements
- assess whether their current application of AASB 13 to fair value their non-financial assets not held primarily for their ability to generate net cash inflows is in accordance with the revised AASB 13
- discuss their assessment with the ARIC and auditors
- disclose the impact of the standard in the current year's financial statements as required by AASB 108.

Entities will need to ensure that they have documentation to support key estimates and judgements which include, but are not limited to:

- support for replacement cost rates, useful lives and remaining useful lives (along with relevant condition assessments)
- appropriateness of including certain replacement costs in CRC (for example, cost of removing unwanted structures)
- other assumptions, like consideration of obsolescence factors (functional or economic), pattern of consumption of future economic benefits and procurement approaches.

Entities should also have documentation to support:

- their own assumptions used in the valuation, and their appropriateness
- how they have considered the existence of other market participants for the particular asset
- how they have considered and assessed whether the identified market participants would use different data.

The AASB has released a [webcast](#) to provide a high-level overview of the modifications to AASB 13. OLG has also included guidance in Appendix E of Section 5 'Appendices' of the Local Government Code of Accounting Practice and Financial Reporting 2023/24'.

## APPENDIX THREE – RECENTLY TABLED AUDITOR-GENERAL'S REPORTS TO PARLIAMENT

Each year the Auditor-General produces Financial Audit, Performance Audit and Special Reports to Parliament (collectively referred to as Reports). Recently tabled Reports which may be relevant to the Council include:

Name	Issued	Overview
<b>Financial Audit</b>		
Local Government 2022	13 June 2023	<p>This report focuses on the results of the local government sector financial statement audits for the year ended 30 June 2022 of 126 local councils, 11 joint organisations and nine county councils.</p> <p>The report recommended:</p> <ul style="list-style-type: none"> <li>consistent with the NSW Government's accounting position and the Department of Planning and Environment's (DPE) role of assessing council's compliance with legislative responsibilities, standards or guidelines, DPE should intervene where councils do not recognise vested rural firefighting equipment</li> <li>councils need to track progress of implementing audit recommendations, giving priority to high-risk and repeat issues. Ninety-three high-risk matters were identified across the sector mainly relating to asset management, information technology, financial accounting and council governance procedures</li> <li>councils need to complete timely asset revaluations (repeat valuations)</li> <li>councils need to improve controls that ensure integrity of asset source records</li> <li>all councils need to prioritise creation of a cybersecurity plan to ensure data and assets are safeguarded.</li> </ul>
Internal Controls and Governance	20 December 2023	<p>This report brings together the findings and recommendations from our 2022–23 financial audits that relate to the internal controls and governance of the largest NSW government agencies.</p> <p>This report covers:</p> <ul style="list-style-type: none"> <li>internal control trends</li> <li>information technology controls</li> <li>governance arrangements including: <ul style="list-style-type: none"> <li>roles and responsibilities</li> <li>risk management framework and processes - use of internal audit</li> <li>the role of the Audit and Risk Committee</li> <li>ethical conduct</li> </ul> </li> <li>payroll controls</li> <li>management of work, health and safety obligations.</li> </ul>

### Performance Audit

Financial Management and Governance in MidCoast Council	16 June 2023	<p>The <i>Local Government Act 1993</i> requires councils to apply sound financial management principles, including sustainable expenditure, effective financial management and have regard to intergenerational equity.</p> <p>This audit assessed whether the Council has effective financial management arrangements that support councillors and management to fulfill their responsibilities as financial stewards. The audit found Council had not met all legislative and policy requirements for long-term financial planning. From FY2019–20 to FY2020–21, the Council had financial management and governance gaps. Some gaps were addressed throughout FY2021–22.</p> <p>The Council experienced significant challenges in its implementation of a consolidated financial management system following amalgamation in 2016 and the merging of MidCoast Water in 2017. This led to gaps in finance processes and data quality.</p> <p>The report recommends that Council should:</p> <ul style="list-style-type: none"> <li>• ensure its long-term financial plan meets legislative and policy requirements</li> <li>• undertake service reviews to better understand net costs to inform budget and financial planning decisions</li> <li>• improve the quality of asset management information to inform budget and financial planning decisions</li> <li>• use the financial management components of the MC1 system to its full potential</li> <li>• address control and process gaps identified in audits and reviews</li> <li>• ensure competency of those responsible for finance and budget</li> <li>• ensure financial sustainability initiatives account for the cost of services and asset management information.</li> </ul>
Regulation and monitoring of local government	25 May 2023	<p>This audit assessed whether the OLG is effectively monitoring and regulating the sector under the <i>Local Government Act 1993</i>. The audit covered:</p> <ul style="list-style-type: none"> <li>• the effectiveness of departmental arrangements for the OLG to undertake its regulatory functions</li> <li>• whether the OLG has effective mechanisms to monitor and respond to risks and issues relating to council compliance and performance.</li> </ul> <p>The report found:</p> <ul style="list-style-type: none"> <li>• The OLG does not conduct effective, proactive monitoring to enable timely risk-based responses to council performance and compliance issues.</li> <li>• The OLG has not clearly defined and communicated its regulatory role to ensure that its priorities are well understood.</li> <li>• The OLG does not routinely review the results of its regulatory activities to improve its approaches</li> </ul>

- The department lacks an adequate framework to define, measure and report on the OLG's performance, limiting transparency and its accountability.
- The OLG's new strategic plan presents an opportunity for the OLG to better define, communicate, and deliver on its regulatory objectives.

The report recommended that OLG should:

- publish a tool to support councils to self-assess risks and report on their performance and compliance
- ensure its council engagement strategy is consistent with its regulatory approach
- report each year on its regulatory activities and performance
- publish a calendar of its key sector support and monitoring activities
- enhance processes for internally tracking operational activities
- develop and maintain a data management framework
- review and update frameworks and procedures for regulatory responses.

Planning and  
managing bushfire  
equipment

27 February 2023

This audit assessed the effectiveness of the NSW Rural Fire Service (RFS) and local councils in planning and managing equipment for bushfire prevention, mitigation, and suppression.

The audit found:

- the RFS has focused its fleet development activity on modernising and improving the safety of its firefighting fleet, and on the purchase of new firefighting aircraft
- there is limited evidence that the RFS has undertaken strategic fleet planning or assessment of the capability of the firefighting fleet to respond to current bushfire events or emerging fire risks
- the RFS does not have an overarching strategy to guide its planning, procurement, or distribution of the firefighting fleet
- the RFS does not have effective oversight of fleet maintenance activity across the State and is not ensuring the accuracy of District Service Agreements with local councils, where maintenance responsibilities are described.

The report recommended that by December 2023, RFS should:

1. develop a fleet enhancement framework and strategy that is informed by an assessment of current fleet capability to respond to fire incidents, and research into the most appropriate technologies and appliances to address emerging and future fire risks across NSW
2. develop performance measures to assess the performance and capabilities of the fleet in each RFS District by recording and publicly reporting on:
  - fire response times and fire response outcomes
  - completions of fire hazard reduction works
3. report annually on fleet allocations to RFS Districts, and identify the ways in which fleet resources align with district-level fire risks
4. develop a strategy to ensure that local brigade volunteers are adequate in numbers and appropriately trained to

operate fleet appliances in the RFS Districts where they are required

5. establish a fleet maintenance framework to ensure regular update of District Service Agreements with local councils
6. review and improve processes for timely recording of fleet asset movements, locations, and maintenance status.

#### Special Reviews

Natural Disasters	1 June 2023	<p>This report draws together the financial impact of natural disasters on agencies integral to the response and impact of natural disasters during 2021–22.</p> <p>The report found:</p> <ul style="list-style-type: none"> <li>• over the 2021–22 financial year the NSW Government spent \$1.4 billion from a budget of \$1.9 billion in response to natural disasters</li> <li>• total expenses were less than the budget due to underspend in the following areas: <ul style="list-style-type: none"> <li>- clean-up assistance, including council grants</li> <li>- anticipated temporary accommodation support</li> <li>- payments relating to the Northern Rivers Business Support scheme for small businesses</li> </ul> </li> <li>• natural disaster events damaged council assets such as roads, bridges, waste collection centres and other facilities used to provide essential services. Additional staff, contractors and experts were engaged to restore and repair damaged assets and minimise disruption to service delivery</li> <li>• at 30 June 2022, the estimated damage to council infrastructure assets totalled \$349 million</li> <li>• over the first half of the 2022–23 financial year, councils experienced further damage to infrastructure assets due to natural disasters. NSW Government spending on natural disasters continued with a further \$1.1 billion spent over this period</li> <li>• thirty-six councils did not identify climate change or natural disaster as a strategic risk despite 22 of these having at least one natural disaster during 2021–22.</li> </ul>
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A full list of our tabled Reports is available on the Audit Office [website](#).

## OUR VISION

Our insights inform and challenge government to improve outcomes for citizens.

## OUR PURPOSE

To help parliament hold government accountable for its use of public resources.



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## 5.7 Fraud Control Policy

**File Reference:** NA

### Delivery Program

**Goal:** 5. Organisational management

**Outcome:** 5.1 Corporate management

**Strategy:** 5.1.5 Provision of responsible internal governance

**Author:** CFO

**STAFF DISCLOSURE OF INTEREST** Nil

### IN BRIEF/SUMMARY RECOMMENDATION

Council is required to have a current Fraud Control Policy.

**TABLED ITEMS** Nil

### COMMENT

A new Fraud Control Policy is required for Gwydir Shire Council.

### OFFICER RECOMMENDATION

**THAT the Fraud Control Policy is adopted and presented at the next Council meeting for adoption.**

### ATTACHMENTS

1. Fraud and Corruption Prevention Policy [5.7.1 - 10 pages]
2. DRAFT - Business Continuity Plan - 2024 [5.7.2 - 36 pages]
3. DRAFT - IT Disaster Recovery Plan - April 2024 [5.7.3 - 16 pages]

The following policies were also added for consideration:

Business Continuity Policy; and;  
IT Disaster Recovery Plan

### COMMITTEE RESOLUTION:

**THAT the Fraud Control Policy, Business Continuity Policy and IT Disaster Recovery Plan are adopted and presented at the next Council meeting for adoption.**

**(Moved Rod Smith, Seconded Jack O'Hara)**

**CARRIED**

**For: Cr J Coulton, Jack O'Hara and Rod Smith**

**Against: Nil**



Gwydir Shire Council

# Fraud and Corruption Prevention Policy

File Reference: ##    Version 1:  
Council                    Pages 10  
Resolution:

**Table of Contents**

..... 1

Gwydir Shire Council..... 1

Fraud and Corruption Prevention Policy..... 1

Document data..... 3

Revision record ..... 3

Purpose ..... 4

    Policy Scope..... 4

Policy Statement (insert any definitions here)..... 4

Policy Commitment ..... 4

DEFINITIONS ..... 5

5.1. Fraud..... 5

5.2. corruption ..... 5

Examples of Corrupt Conduct ..... 5

OUR RESPONSIBILITIES ..... 6

All Employees ..... 6

Councillors ..... 6

General Manager ..... 6

Directors, Managers and Supervisors ..... 7

Audit, Risk and Improvement Committee ..... 7

Rights of the Employee ..... 7

FRAUD PREVENTION AND CONTROLS..... 7

Prevention..... 7

    1.1. Mitigation Practices..... 8

REPORTING AND INVESTIGATION ..... 9

Internal Reporting of fraud and corruption ..... 9

Protection of Whistleblowers ..... 9

Discipline and Investigation ..... 9

RELATED LEGISLATION, POLICIES AND REVIEW..... 9

Related Legislation and Policies..... 9

Review ..... 10

**Document data**

<b>Department</b>	Corporate Services
<b>Responsible Manager</b>	CFO
<b>Date Adopted</b>	or Approved under Delegation, General Manager
<b>File reference</b>	
<b>Version no</b>	1
<b>Next Review</b>	April 2028

**Revision record**

<b>Date</b>	<b>Version</b>	<b>Revision details</b>	<b>Officer</b>	<b>Next Review</b>
April 2024	1	initial document	H Thomas	April 2028

## Purpose

To state Gwydir Shire Council's commitment to the prevention of fraud and corruption and to outline the methodology to deter and detect fraudulent behaviour and corrupt conduct.

This policy outlines the responsibilities of our people in regard to the prevention, detection and investigation of fraudulent and corrupt activities in Gwydir Shire Council.

## Policy Scope

This policy applies to any suspected or confirmed irregularity involving all Gwydir a Council employees, Councillors and external parties including contractors, community representatives, volunteers and consultants.

## Policy Statement (insert any definitions here)

Gwydir Shire Council will not tolerate corrupt conduct by employees, Councillors, contractors, volunteers or external parties.

This policy will contribute to:

- a) Protecting the physical assets, funds and resources of Gwydir Shire Council from providing personal benefit to employees, contractors, volunteers and third parties whilst creating an environment of public trust and security;
- b) protecting Council employees, Councillors, volunteers, contractors and consultants from false accusation or public perception of corrupt or fraudulent behaviour; and
- c) protecting Council's reputation.

## Policy Commitment

Through the Executive Management Team and the Audit, Risk and Improvement Committee (ARIC), Gwydir Shire Council will support a culture that is committed to:

- a) minimising the opportunities for corrupt conduct by employees, members of the public, Councillors, contractors, volunteers and customers;
- b) creating awareness of this policy and encourage the reporting of possible risks;
- c) detecting, investigating and disciplining/prosecuting fraud and corruption;
- d) reporting corrupt conduct to appropriate authorities;
- e) developing and implementing a fraud and corruption risk assessment strategy to assist in the identification and management of corruption risks across Council;
- f) strengthening systems where fraud is detected, and implementing controls to mitigate the chance of repetition or further fraudulent activity; and

- g) encouraging confidence in Council's ability to manage fraudulent and corrupt behaviour.

## DEFINITIONS

### 5.1. Fraud

The definition of **Fraud** by the NSW Audit Office is:

*"a deliberate and premeditated turn of events which involves the use of deception to gain advantage from a position of trust and authority. The type of events include: acts of omission, theft, the making of false statements, evasion, manipulation of information and numerous other acts of deception".*

Fraud and corruption can be committed by one person or in collusion with others. Such persons may be employees of Council, Councillors, volunteers, external companies, external individuals, contractors or consultants.

### 5.2. Corruption

The *Independent Commission Against Corruption Act 1988* (NSW) provides a definition of corruption which includes but is not limited to:

- a) *any conduct of any person (whether or not a public official) that adversely affects, or could adversely affect, either directly or indirectly, the honest or impartial exercise of official functions by any public official, any group or body of public officials or any public authority;*
- b) *any conduct of a public official that constitutes or involves the dishonest or partial exercise of any of his or her official functions;*
- c) *any conduct of a public official or former public official that constitutes or involves a breach of public trust; or*
- d) *any conduct of a public official or former public official that involves the misuse of information or material that he or she has acquired in the course of his or her official functions, whether or not for his or her benefit or for the benefit of any other person.*

### Examples of Corrupt Conduct

Corrupt conduct examples include:

- a) misappropriation of Council funds;
- b) exerting influence in order to receive a benefit for oneself or others;
- c) using Council information to bribe or threaten individuals or businesses;
- d) taking of equipment or supplies (including stationery or portable electrical equipment) from Council;
- e) conspiring unfairly with others to determine a tender or development application;
- f) receiving benefits to process development applications that do not meet statutory, regulatory or Council requirements;
- g) enhancing one's financial position through the use of Council information;

- h) unauthorised private use of a Council motor vehicle or other assets of Council;
- i) using Council money for a private benefit;
- j) accepting gifts that contravene the Code of Conduct (with failure to disclose the gift);
- k) falsifying timesheets;
- l) running a private business during working hours or with Council resource;
- m) falsifying travel claims and/or reimbursements;
- n) falsifying documents to obtain benefits that would otherwise not be provided;  
or
- o) election bribery, election funding offences and election fraud.

## OUR RESPONSIBILITIES

### All Employees

All Council employees are responsible for:

- 1) Performing their functions and duties with diligence, honesty, integrity and impartiality.
- 2) Complying with this policy and all legislative requirements to ensure they are not participating in corrupt or fraudulent behaviour.
- 3) Reporting any suspicion of fraudulent or corrupt behaviour to the General Manager, the appropriate Manager or the Mayor if such behaviour concerns the General Manager, or by utilisation of Council's Public Interest Disclosures Policy.
- 4) Reporting any identified weaknesses in internal controls that could potentially facilitate a fraudulent or corrupt act.

### Councillors

Councillors are responsible for performing their functions and duties with diligence, honesty, integrity and impartiality; and reporting all cases of suspected fraudulent or corrupt behaviour to the General Manager, Mayor, Disclosures Officer or relevant external agencies.

### General Manager

The General Manager is ultimately responsible for the prevention, detection and reporting of fraud and corruption through the implementation of appropriate and effective internal control systems.

The General Manager is responsible for ensuring that Council's Code of Conduct and associated policies are extended to all Council employees and Councillors and promoting Gwydir Shire Council's commitment to preventing fraud and corruption to the local Community.

The General Manager has a duty under s11 of the ICAC Act 1998 to report to ICAC any matter that is suspected to concern or may concern corrupt conduct and report criminal offences to the NSW Police.



## Directors, Managers and Supervisors

Directors, Managers and Supervisors are also responsible for the prevention, detection and reporting of fraud and corrupt conduct by ensuring:

- 1) There are mechanisms in place within their area of control to assess the risk of fraud and corrupt conduct and to manage such risks by appropriate internal controls.
- 2) The promotion of employee awareness, training and education on the prevention of fraud and corruption.
- 3) Compliance with all relevant policies and practices.
- 4) Reporting of any fraud or corruption matters to the General Manager.
- 5) That reasonable steps are undertaken to ensure that Council contractors within their area of control adhere to the provisions of this policy.

## Audit, Risk and Improvement Committee

Council's Audit, Risk and Improvement Committee (ARIC) plays a pivotal role in the governance framework. It provides Council with independent oversight in the areas of risk, control, compliance and financial reporting. ARIC consists of two Councillors, three independent members of the public and Council staff. Note that the Council staff do not have voting rights.

## Rights of the Employee

Council recognises, that where an allegation of fraud may also involve criminal conduct, then, by law, the employee's right to silence will be recognised. Council will also recognise the employee's right to due process, independent union representative, support personnel and legal advice.

Council will take seriously all reports of suspected fraud and conduct appropriate investigations. Council reserves the right to determine who will be informed of the allegations and when, subject to any legal obligations. Council may investigate an allegation without informing the individual(s) to whom the allegation relates and may also keep allegations confidential while other agencies are reviewing or investigating the matter. Where disciplinary action is being considered, the suspected officer will be given an opportunity to explain the events at an appropriate time.

## FRAUD PREVENTION AND CONTROLS

### Prevention

In implementing this policy, Council has identified the fraud and corruption risks across the organisation. The identified areas of high risk of fraud and corruption within Council will assist in the development of management strategies in response to such risks.

Identified Fraud and Corruption Risks for Gwydir Shire Council include (but are not limited to):

- a) Conflicts of Interest;
- b) Bribes, including Gifts and Benefits;
- c) Recruitment and selection;
- d) Procurement, purchasing and tendering;
- e) Development Applications;
- f) Cash handling;
- g) Theft of money, materials and machines;
- h) Delegations;
- i) Time recording;
- j) Use of Council resources;
- k) Stock control;
- l) Obtaining personal benefit by provision of additional service; and
- m) Information technology.

#### 1.1. MITIGATION PRACTICES

Actions that will be taken to minimise the risk of fraud include:

- a) **Governance** – a strong governance framework will ensure appropriate policies exist and knowledge of correct procedures in circumstances of conflicts of interest, gifts and benefits and delegations;
- b) **Leadership** – the behaviour of leaders is seen as important in creating an ethical workplace;
- c) **Risk Management** – identifying where the risks exist and to minimise them;
- d) **Conduct Guidance** – by providing an effective guide to proper behaviour through the Code of Conduct;
- e) **Staff Culture** – an effective internal reporting system and supportive and transparent culture to assist detecting fraud and identifying suspicious behavior;
- f) **Segregation of Duties** – ensuring that multiple officers are involved in processing transactions to reduce the opportunity for fraud as well as error;
- g) **Peer Review** and selective checking by Management – a review of work leads to the sharing of knowledge and discourages fraud;
- h) **Computerised Reporting and Data Analysis** – by identifying high volume, low amount transactions or unusual items can deter staff from fraudulent practices;
- i) **Physical Access** – security needs to reflect the risk of theft such as cash, cheques and other high risk items; and
- j) **Information Security** – information is also susceptible to fraud and needs to be secured.

## REPORTING AND INVESTIGATION

### Internal Reporting of fraud and corruption

Council will provide support to persons who report instances of fraud, corruption and wrongdoing in accordance with the Gwydir Shire Council Public Interest Disclosures Policy. A separate Council policy details the provisions and procedures covered by the Public Interest Disclosures Act 1994.

The Code of Conduct also establishes responsibility for staff to report breaches.

### Protection of Whistleblowers

Council respects that whistleblowers play an important role to ensure that our operations are conducted in accordance with applicable legislative and policy requirements. Council will ensure the safety and confidentiality of whistleblowers and will implement all protections as defined in the Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019. Discipline and Investigation.

### Discipline and Investigation

Council respects that whistleblowers play an important role to ensure that our operations are conducted in accordance with applicable legislative and policy requirements. Council will ensure the safety and confidentiality of whistleblowers and will implement all protections as defined in the Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019. Discipline and Investigation.

Gwydir Shire Council has zero tolerance for corrupt or fraudulent behaviour. Council staff found guilty of such matters will face disciplinary matters pursuant to the Code of Conduct and the Local Government (State) Award. Other (non-staff) Council officers will be disciplined pursuant to Council's Code of Conduct.

All "possible" corruption matters, involving Council officers, have a mandatory statutory reporting requirement to ICAC. ICAC or Council itself can also seek criminal prosecutions by reporting fraud and other corruption matters to the NSW Police Service.

The General Manager must make an initial determination as to whether the matter in question concerns or may concern corrupt conduct. This may entail their own analysis of the circumstances surrounding the matter or utilising another staff member or an investigator to carry out preliminary enquiries on which to base the determination.

After formal notification by the General Manager, ICAC will normally determine if they will investigate the alleged corruption matter. Alternatively, ICAC may instruct Council to carry out their own investigation and report the findings to ICAC. In such circumstances Council should engage an experienced and suitably qualified investigator for the process.

## RELATED LEGISLATION, POLICIES AND REVIEW

### Related Legislation and Policies

The following are relative to this policy:

- 1) Local Government Act 1993 NSW

- 2) Independent Commission Against Corruption Act 1988
- 3) Public Interest Disclosure Act 1994 NSW
- 4) Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019
- 5) Gwydir Shire Council Code of Conduct
- 6) Gwydir Shire Councils Public Interest Disclosures Policy

## Review

Council reserves the right to vary, replace or terminate this policy at any time. This policy will be reviewed every 4 years or following an ordinary election of Council, or earlier if there are relevant statutory or State Government policy changes.

*Local Government Act 1993*



Gwydir Shire Council  
**Draft Business Continuity  
Plan**

Department: Risk & WHS

Responsible Manager: Risk Manager

Date Adopted:

File Ref: 24/5744

Version No: 1.0

Next Review: April 2025

Pages: 36

## Table Of Contents

<b>1. Overview</b>	<b>6</b>
1.1 Purpose	6
1.2 Objectives	6
1.3 Scope	6
1.4 Use of the BCP	6
1.5 Assumptions	6
1.6 Limitations	7
1.7 Audience	7
1.8 Authority	7
1.9 Training and Communication	7
1.10 Validation and Testing	7
<b>2. Methodology</b>	<b>8</b>
<b>3. Continuity Management Team</b>	<b>9</b>
<b>4. Staff Responsibilities</b>	<b>12</b>
<b>5. Declaration of a Business Continuity Event</b>	<b>14</b>
5.1 Notification	14
5.2 Assessment	14
5.3 Declaration	14
5.4 Recovery Coordination Centre	14
5.5 Initial CMT Meeting	15
5.6 Authority	15
5.7 General Statement to the Media	15
5.8 Business Continuity Instructions (BCI)	16
<b>BCI 1 Emergency Contacts – Internal</b>	<b>17</b>
<b>BCI 2 Emergency Contacts – External</b>	<b>18</b>
<b>BCI 3 CMT Initial Meeting Agenda</b>	<b>19</b>
<b>BCI 4 Media Release (Initial Holding Statement)</b>	<b>20</b>
<b>BCI 5 Media Enquiry Form</b>	<b>21</b>
<b>BCI 6 Staff Notification Email / Message</b>	<b>22</b>
<b>BCI 7 Business Continuity and Recovery Coordination Centre Options</b>	<b>23</b>
<b>BCI 8 Alternate Work Locations</b>	<b>24</b>
<b>6. Critical Function Sub Plans</b>	<b>26</b>
6.1 Critical Function 1: Customer Service	26

6.2 Critical Function 2: Information Technology ..... 28

6.3 Critical Function 3: Records ..... 30

6.4 Critical Function 4: Payroll..... 32

6.5 Critical Function 5: Social Services ..... 34

**7. Monitoring and Review ..... 36**

**8. Related Documents..... 36**

## Abbreviations and Definitions

Term	Definition	Abbrev
<b>Business Continuity</b>	The uninterrupted availability of all key resources supporting essential business functions.	BC
<b>Business Continuity Plan</b>	A collection of procedures and information that is developed, compiled, and maintained in readiness for use in the event of an emergency or disaster.	BCP
<b>Business Continuity Management</b>	Business Continuity Management provides for the availability of processes and resources to ensure the continued achievement of critical objectives.	BCM
<b>Business Impact Analysis</b>	A management level analysis, which identifies the impacts of function loss on the organisation. The BIA provides management with data upon which the base risk mitigation and continuity planning decisions.	BIA
<b>Business Interruption Event</b>	Any event, whether anticipated (i.e. public service strike) or unanticipated (i.e. blackout) which disrupts the normal course of business operations at an organisation location.	BIE
<b>Continuity Management Team</b>	The Continuity Management Team, upon advice from the CMT Director, will assess the interruption to business services including damage to the building, assets, infrastructure, services and records. The team will work to control and coordinate recovery and will make recommendations to the CMT Director.	CMT
<b>Critical Function Sub Plan</b>	A plan to guide a business activity that must be operative with a timeframe of any significant event that causes interruption to council core services.	CFSP
<b>Information Technology</b>	Information technology refers to the infrastructure, systems, and processes that enable the storage, retrieval, processing, and communication of data critical to the operations of the business.	IT
<b>Maximum Acceptable Outage</b>	The maximum period of time that Council can tolerate the loss of capability of a critical business function, process, asset or IT application.	MAO



### Distribution List

The following table provides a list of all locations supplied with a copy of the Gwydir Shire Council Business Continuity Plan.

Name	Location
<b>Bingara Customer Service</b>	72 Maitland Street, Bingara, NSW, 2404 (Safe)
<b>Warialda Customer Service</b>	54 Hope Street, Warialda, NSW, 2402 (Strong Room)
<b>Information Services Office</b>	48 Maitland Street, Bingara, NSW, 2404
<b>Warialda Records Room</b>	38 Hope Street, Warialda, NSW, 2402
<b>Content Manager</b>	Ref 24/5744

## 1. Overview

### 1.1 Purpose

The Business Continuity Plan (BCP) serves as a foundational document outlining our organisation's preparedness and response strategies in the face of unexpected disruptions. Its primary objective is to ensure the uninterrupted delivery of critical services and operations amidst challenging circumstances. By establishing clear protocols and delineating responsibilities, the BCP aims to minimise downtime, safeguard valuable assets, and prioritise the well-being of our staff and community members.

Council recognises this plan, in isolation, does not build capability. It provides the approach to establishing those effective capabilities. This plan identifies the required facilities, technical infrastructure, key responsibilities, and processes that will be required to allow Council to respond and recover from a business interruption event.

### 1.2 Objectives

To enable Council and its employees (including contractors and volunteers) to:

- Ensure critical services vital for community well-being remain operational;
- Develop resumption plans based on criticality of functions;
- Build resilience within Council's operations;
- Identify and document roles and responsibilities for key positions;
- Minimise the impact of function loss on stakeholders and the community.

### 1.3 Scope

The objective of the plan is to ensure appropriate structures and protocols are in place to enable effective response to a business interruption event. The plan documents the processes and resources required by Council in the delivery of its critical business objectives.

In identifying business continuity risks, the focus is on building of resilience and response capabilities within business functions that have been identified as critical by the organisation.

The plan does not cover requirements associated with a workplace emergency (safety) situation. A separate workplace emergency plan is available.

### 1.4 Use of the BCP

This plan should be used in the event of a business interruption event that may impact the ability of Council to deliver business objectives. Managers and staff with responsibility for impacted areas of the business should use the plan and any relevant sub plans to ensure a consistent and agreed course of action is implemented.

### 1.5 Assumptions

The plan is intended to provide guidance to Council officers to assist continuity of service for critical functions, where those officers are not normally responsible for managing the specific function affected. Where the Council officer who is normally responsible for managing the specific function is available, this document will serve as a reference to reduce possibility of missing important actions.

### 1.6 Limitations

It is not the intent of this plan to develop Information Technology (IT) Disaster Recovery plans. It will, however, identify requirements for IT resources that support the delivery of business-critical functions. This information should then be used to inform the development of an IT specific plan.

### 1.7 Audience

The intended audience for the Gwydir Shire Council Business Continuity Plan is:

- Council
- Senior Leadership Group
- Critical Function Sub Plan Managers and Staff
- Non-Critical Function Action Plan Managers and Staff.

The plan is available to all employees via Council's intranet and is to be reviewed annually by the Senior Leadership Group and sub plan owners.

A list of staff and locations that the document has been distributed to directly is listed in the distribution section of this document.

### 1.8 Authority

This plan has been developed under the authority of the Senior Leadership Group. Prior to implementation the plan was reviewed and approved at the Senior Management Meeting. A standing authority is given to the sub plan owners by the Senior Leadership Group to implement the actions identified within those sub plans.

### 1.9 Training and Communication

A key objective is to increase the awareness within Council of potential business interruption events that could impact Council. The plan outlines the response/recovery protocols associated with such events. Training and communication will play a key role in achieving this objective.

It will be the responsibility of the various leaders to ensure that the requirements of the plan are communicated to all staff and that induction and training programs include reference to business continuity in the context of sound risk management practices.

Managers should be familiar with key deliverables detailed in the Critical Function Sub Plans and ensure staff are aware of roles and responsibilities in the event of a business interruption event.

### 1.10 Validation and Testing

Business Continuity Management (BCM) is a process, not an event. Once the plan has been prepared, commitment to a pre-planned, annual test plan and maintenance schedule is required by Council to ensure procedures remain viable into the future. The testing should include all aspects of the BCP, but not necessarily all in one year. Sub plans should be reviewed at least annually. Volatile information such as contact lists, or areas that are constantly undergoing changes, should be validated more frequently.

## 2. Methodology

Business continuity encompasses the identification and risk management of Council's business processes. It seeks to identify, assess control, and monitor Council's business functions. Broadly, the steps in developing the Business Continuity Plan include:

### 1. Identify and Assess Business Processes and Functions

Identify business processes and functions within each individual business unit. Once the functions are identified an analysis at a whole of organisational level is conducted to determine which functions are critical and require further planning to ensure the ability to respond in the face of a continuity interruption event.

### 2. Conduct the Business Impact Analysis (BIA)

The BIA is conducted on those functions identified as critical within the business process assessment. The BIA is intended to identify the impacts of the function loss on the business including penalties for non-delivery, functional interdependencies, organisational ownership, and it also looks at the resources currently required to support the functions and assesses the minimum level of resources required to continue the availability. Importantly the BIA is the tool that is used to determine the Maximum Acceptable Outage (MAO).

### 3. Critical Function Sub Plan (CFSP)

The CFSP identifies the agreed actions that a business process owner will undertake to manage the loss of the function through the emergency, continuity, and recovery phases. The sub plan identifies ownership, failure scenarios, criteria for invoking the plan, agreed courses of actions for emergency, continuity, and recovery.

### 4. Overarching Business Continuity Plan

The BCP identifies the responsibilities of key leaders, with particular emphasis on direction setting and effective and timely communication to stakeholders at an organisational level. It is important to recognise that this document provides a flexible framework in which the organisation can plan for disruption of its critical functions. It does not attempt to identify and plan for every contingency or outage that could occur. It provides a flexible framework for the process owners to identify, plan and develop redundancy for business processes.

### 5. Test and maintain the Business Continuity Plan

The BCP will be reviewed annually by the Senior Leadership Group, these actions are essential to ensure that it reflects the current practices of the organisation.

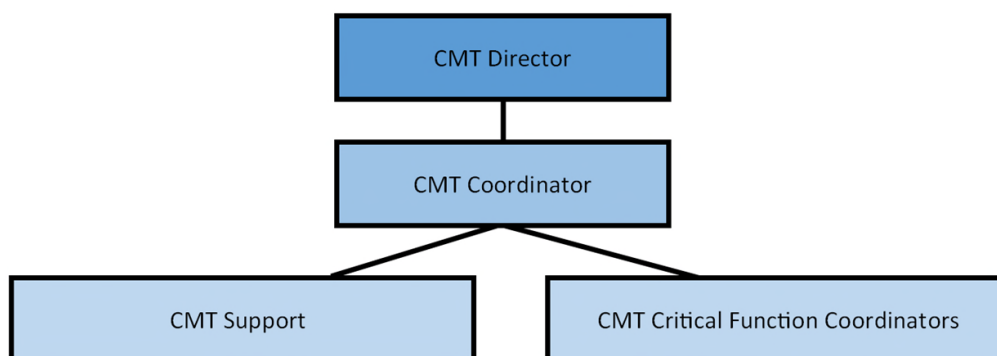
Testing of the critical function sub plans and overarching plans will provide management assurance that the plan(s) are effective. The testing regime is based on the following:

- Desktop/paper audit to ensure that the appropriate documents are available and understood.
- Structured "walk through" where a business interruption scenario is played out through a mock recovery, and a divisional or whole of organisation level. Frequency and actions to be undertaken are identified within the monitoring and review section of this document.

### 3. Continuity Management Team

This section outlines the key roles, duties, and decision-making authority of the designated team responsible for orchestrating and executing the organisation's business continuity strategies, guaranteeing a swift and effective response to any unforeseen disruptions.

The Business Continuity Team shall be comprised of the permanent members as per the responsibility statements below.



CMT Director	
<b>Staff Position</b>	General Manager
<b>During absence this role will be assumed by</b>	Acting General Manager
<b>Position Statement</b>	<p>The CMT Director is responsible for declaring a business continuity event and invoking the BCP. The CMT Director is required to oversee and manage all resumption activities.</p> <p>During a workplace emergency the Chief Warden has authority until the workplace emergency is resolved and control is returned to the General Manager or CMT Director if the BCP is to be activated.</p>
<b>Responsibilities</b>	<p>The CMT Director must make decisions as to the best strategy for business resumption based on information received by other CMT members. This strategy is then translated into an action plan by the supporting teams.</p> <p><b>Responsibilities include:</b></p> <ul style="list-style-type: none"> <li>• Maintain working knowledge of BCP &amp; relevant Critical Function Sub Plans.</li> <li>• Participate in monitor and review activities.</li> <li>• Participate in and ensure appropriate levels of training is undertaken.</li> </ul> <p><b>On Activation:</b></p> <ul style="list-style-type: none"> <li>• Activate the BCP.</li> <li>• Notifying and liaising with stakeholders.</li> <li>• Provide the focal point in communication to the staff, media and public.</li> </ul>

	<ul style="list-style-type: none"> <li>• Establishing and chairing all CMT meetings (may delegate).</li> <li>• Authorisation of any detailed restoration plan.</li> <li>• Delegate tasks and overseeing resumption activities.</li> <li>• Monitor the gathering of business interruption event information.</li> <li>• Promote the wellbeing and safety of all staff.</li> <li>• Liaise with elected body via the Mayor.</li> </ul>
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CMT Coordinator	
<b>Staff Position</b>	Risk & Safety Officer
<b>During absence this role will be assumed by</b>	HR Officer
<b>Position Statement</b>	The CMT Coordinator is required to assist the CMT Director in the management of the business resumption activities. The CMT Coordinator must be familiar with the business continuity plan, critical function sub plans and team responsibilities.
<b>Responsibilities</b>	<p>The CMT Coordinator is required to report to the CMT on the currency of individual and business level continuity plans and activities.</p> <p><b>Responsibilities include:</b></p> <ul style="list-style-type: none"> <li>• Pre-event coordination of BCP and Sub plans with relevant owners.</li> <li>• Coordination of training for CMT members.</li> <li>• Coordination of testing for the Business Continuity Plan.</li> <li>• Resourcing of Recovery Coordination Centre.</li> </ul> <p><b>On Activation:</b></p> <ul style="list-style-type: none"> <li>• Open Coordination Centre on direction of CMT Director.</li> <li>• Assisting CMT Director as required.</li> <li>• Liaise with Insurer and manage the insurance requirements.</li> </ul> <p><b>Media Functions:</b></p> <ul style="list-style-type: none"> <li>• Support the Mayor/General Manager to ensure the dedicated media briefing centre is fit for purpose.</li> </ul>

CMT Support	
<b>Staff Position</b>	Organisational Development Services Admin Assistant
<b>During absence this role will be assumed by</b>	Executive Assistant
<b>Position Statement</b>	The CMT Support is responsible for the smooth functioning of the Recovery Coordination Centre (if established) and administrative needs of the CMT.
<b>Responsibilities</b>	<p><b>Responsibilities include:</b></p> <ul style="list-style-type: none"> <li>• Maintain working knowledge of BCP &amp; relevant critical function sub plans.</li> <li>• Maintain high level of administration skills.</li> </ul> <p><b>On Activation:</b></p> <ul style="list-style-type: none"> <li>• If required, assist with the set-up of the Recovery Coordination Centre and arranging stationery, equipment etc.</li> </ul>

	<ul style="list-style-type: none"> <li>• Arrange resources to assist CMT members (if required).</li> <li>• Making arrangements for all CMT meetings.</li> <li>• Provide general administrative support (including log of all events and actions, resumption status, CMT members' movements etc).</li> <li>• Create and maintain chronological log of meetings/decisions made.</li> </ul>
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CMT Critical Function Coordinators	
<b>Staff Position</b>	See critical function sub plans for responsible officer
<b>Position Statement</b>	The CMT Critical Function Coordinator is responsible for overseeing the development, implementation, and maintenance of sub plans for their specific area(s). The role is required to oversee and manage resumption activities for the sub plan(s) and report regularly to the CMT Director and CMT Coordinator.
<b>Responsibilities</b>	<p>The CMT Critical Function Coordinators are required to report to the CMT on the currency of sub plans and activities.</p> <p><b>Responsibilities include:</b></p> <ul style="list-style-type: none"> <li>• Pre-event coordination of Sub plans with the CMT Coordinator.</li> <li>• Provide timely updates and reports on the status of critical function sub plans to the CMT Director and relevant stakeholders.</li> <li>• Participate in monitor and review activities.</li> <li>• Participate in and ensure appropriate levels of training is undertaken.</li> </ul> <p><b>On Activation:</b></p> <ul style="list-style-type: none"> <li>• Assist in the activation of the BCP and ensure a swift transition to resumption activities.</li> <li>• Provide authorisation for any detailed restoration plans related to critical functions.</li> <li>• Delegate tasks and oversee resumption activities, ensuring they align with the established sub plans.</li> <li>• Promote the wellbeing and safety of all staff.</li> </ul>

#### 4. Staff Responsibilities

This section outlines the expectations assigned to individuals or roles within the organisation, ensuring a coordinated response to disruptions and the preservation of critical business functions.

**Department Managers are responsible for:**

Non-Activation Period

- Having access to electronic current copies of all business continuity documents, sub plans, and contacts of key personnel.
- Reviewing, updating, and testing sub plan(s) for their areas of responsibility. The required frequency is in Section 7, Monitoring and Review, of this document.
- Assessing and escalating incidents to the CMT as necessary.

Activation Period

- Implementing sub plans in their area(s) of control when directed by the CMT.
- Participating in business continuity management and recovery operations as required.
- Participating in post-event reviews as required.

**Coordinators, Supervisors, and Gangers are responsible for:**

Non-Activation Period

- Cooperating with implementation of this procedure in their section and area(s) of control.
- Participating in training and testing as required.
- Assessing and escalating incidents to the CMT as necessary.
- Reporting any incident to their Manager, Director, or General Manager for assessment.

Activation Period

- Participating in sub plan implementation in their department or acting as the 'alternate' if you have been assigned this role during your manager's absence.
- Participating in continuity management or recovery operations as required.
- Participating in post-event reviews as required.

**Staff are responsible for:**

Non-Activation Period

- Cooperating with their Manager and Coordinator/Supervisor/Ganger to ensure implementation and compliance with this procedure.
- Participating in training and testing as required.
- Reporting any incident to their Manager, Director, or General Manager for assessment.

Activation Period

- Participating in sub plan implementation in their department as required.
- Participating in continuity management or recovery operations as required.
- Participating in post-event reviews as required.



**Risk and WHS are responsible for:**

Non-Activation Period

- Adhering to the monitoring and review tasks in Section 7 of this document.
- Reviewing the overall plan and documents every three years in line with a Business Impact Analysis (BIA).
- Ensuring sub plans are tested by Managers and staff are trained regularly as outlined in the monitoring and review Section 7 of this document.
- Developing and delivering or coordinating external providers to conduct relevant training.
- Ensuring a review is conducted at the completion of a business continuity event and procedures and documents are updated as required.

Activation Period

- Supporting as directed by the CMT.
- Participating in continuity management and recovery operations as required.
- Participating in post-event reviews as required.

## 5. Declaration of a Business Continuity Event

### 5.1 Notification

On first becoming aware of a possible business continuity event, the relevant function manager is required to assess the situation and if the event is likely to exceed the agreed Maximum Acceptable Outage (MAO) timeframe, then the CMT Director should be notified immediately (where possible, with a follow-up email or personal briefing) detailing the key issues including:

- Nature of the incident – time informed etc;
- Describe business elements impacted (Critical Functions);
- Employees / facility / equipment impacted;
- Any response actions implemented (Critical Function Sub Plan);
- Any media involvement/interest; and
- Any immediate support requirements.

Sub plan elements can be implemented at local level, where appropriate, to address immediate response requirements, even if the event is expected to be resolved within an acceptable period.

### 5.2 Assessment

On receipt of a notification of an incident that will impact business continuity the CMT Director will:

- Formally note details;
- Notify other members of the CMT (through appropriate communication channels);
- Confirm the details of the incident and appropriate communication strategies;
- Conduct preliminary impact assessment (facility and technology infrastructure);
- Determine if a control centre needs to be opened and alternate work locations are required; and
- Ensure that the Insurer has been formally notified (if appropriate).

### 5.3 Declaration

The CMT Director is to review the preliminary information and if considered necessary, declare a Business Interruption Event (BIE). The CMT Director is to facilitate the draft communications, both internal and external, for discussion at the initial CMT meeting.

### 5.4 Recovery Coordination Centre

On the declaration of a Business Interruption Event by the CMT Director and, if deemed appropriate, a recovery coordination centre will be opened. The resourcing and opening of this centre are the responsibility of the CMT Coordinator, with ongoing maintenance and function to be the responsibility of the CMT Support role. Given the variable nature of Business Continuity Events, the following sites have been identified and prioritised.

If the incident does not impact on a Council Office:

- **Bingara** – Roxy Conference Room, 74 Maitland Street, Bingara
- **Warialda** – Warialda Office, 54 Hope Street, Warialda

If the Council Office is uninhabitable, then:

- **Bingara** – The Living Classroom, 1 Killarney Gap Road, Bingara
- **Warialda** – Warialda Training Room, JA McGregor Drive, Warialda
- **Remotely** – Via Teams conferencing (working remotely)

A full list of Recovery Coordination Centres has been identified and listed with details in Section BCI 7 of this document.

### 5.5 Initial CMT Meeting

The CMT Director is to call the initial CMT meeting to obtain more detailed information from the relevant business areas impacted, including:

- Staff;
- Any associated Emergency Services issues;
- Building facilities;
- Public relations/media;
- Damage/security;
- Salvage of building and/or IT equipment; and
- Review and confirmation of delegation of authorities for staff.
- Ensuring sub plans are being implemented as required.

Ensure all team members understand their responsibilities and their assigned tasks.

During the meeting, information will have been gathered by the various CMT members to produce an evaluation of the incident. A formal record of the meeting is to be collated by the CMT Support person, with particular emphasis on items to be actioned. This record needs to be regularly reviewed and updated as additional information comes to hand.

The CMT Director is to manage the restoration of business activities in line with the responsibilities defined in the BCP.

### 5.6 Authority

It is Council's policy that the Mayor (or General Manager as delegate) is Council's key spokesperson and may divulge information to the media. No other employee, contractor, or service provider is authorised to release information to the media unless under delegation from the General Manager.

The General Manager will determine where practicable, in consultation with other senior management and the Mayor, the appropriate communication strategy in the circumstances.

### 5.7 General Statement to the Media

A well-coordinated approach to managing communications is critical during major incidents to minimise risks to the community and Council through issuing of incorrect information. In the event of a major incident, particularly after-hours, there may be a period of time elapsed before the designated media spokesperson is in a position to respond to media enquiries. Should any staff member be approached by media representatives they should provide no comment but take details and advise the CMT Director or appropriate spokesperson of the contact (refer Media Enquiry Form BCI 5). They should provide the CMT Director with the journalist's details as soon as possible, along with any background and relevant information about the event.

Depending on the nature of the incident, other agencies may take a lead or coordinating role in communications.

**5.8 Business Continuity Instructions (BCI)**

Upon declaration of an interruption event, the following instructions have been developed to provide assistance on the steps to take during the initial response. However, any restoration plan developed by the CMT will take precedence over the respective instruction.

**Instruction Title**

BCI 1	Emergency Contacts – Internal
BCI 2	Emergency Contacts – External
BCI 3	CMT Initial Meeting Agenda
BCI 4	Media Release (Initial Holding Statement)
BCI 5	Media Enquiry Form
BCI 6	Staff Notification Email / Message
BCI 7	Business Continuity and Recovery Coordination Centre Options
BCI 8	Alternate Work Locations

**BCI 1      Emergency Contacts – Internal****Continuity Management Team**

<b>CMT Position</b>	<b>Staff Position</b>	<b>Contact Details</b>	<b>Alternate Staff Position</b>	<b>Contact Details</b>
<b>CMT Director</b>	General Manager	Max Eastcott 0427 240 112	Deputy General Manager	Leeah Daley 0428 291 212
<b>CMT Coordinator</b>	WHS & Risk Officer	Kaylea Perry 0474 905 067	Deputy General Manager	Leeah Daley 0428 291 212
<b>CMT Support</b>	Organisational Development Services Admin Assistant	Sarah Scrivener 0460 001 358	Executive Assistant	Bronwyn Wilson 0459 985 433
<b>CMT Critical Function Coordinator – Customer Service</b>	Finance Manager	Graham Cutmore 0448 297 984	Chief Financial Officer	Helen Thomas 0419 302 152
<b>CMT Critical Function Coordinator – Information Technology</b>	Business Improvement & IT Manager	Justin Hellmuth 0427 163 846	Information Technology Officer	Ben Perry 0459 928 618 Jeff Geraghty 0400 199 310
<b>CMT Critical Function Coordinator – Records</b>	Business Improvement & IT Manager	Justin Hellmuth 0427 163 846	Records Officer	Mel Frewen 0488 577 750
<b>CMT Critical Function Coordinator – Payroll</b>	IP&R and Governance Officer	Casey McClymont 0460 013 113	Business Improvement & IT Manager	Justin Hellmuth 0427 163 846
<b>CMT Critical Function Coordinator – Social Services</b>	Social Services Manager	Suzanne Webber 0427 241 931	Bingara Preschool Director	Charmaine Reading 0429 260 532

**Others**

<b>Position</b>	<b>Contact Name</b>	<b>Contact Number</b>
Procurement Officer	Michael Bone	0499 877 548
Media & Comms	Carmen Southwell	0428 241 542

**BCI 2      Emergency Contacts – External**

Service	Company	Contact Details
Desk Phones	GoTo	Ph: 1800 091 811
Mobile Phones	Telstra	Ph: 132 253
Internet Services	Aussie Broadband	Ph: 1300 880 905
Electrician	Warialda Electrical  Michael Hayes Electrical	Ivan Cooper M: 0429 061 691 Michael Hayes M: 0427 293 159
Plumber	Internal Staff Member  Christie's Plumbing & Septic Cleaning Inverell	Brendan Cutlack M: 0427 241 599  M: 0429 393 900
Banking Services	National Australia Bank	Brianna Fea M: 0407 254 449 Emma Walmsley Ph: (02) 7226 0561
Security	Strategy Security	Strat Bartlett Ph: (02) 6721 0995
Locksmith	Northwest Locksmiths TMW	Ph: (02) 6766 6188
Waste Removal	JR Richards & Sons	Ph: (02) 6555 7007
Insurance	<b>Workers Comp – State Cover</b> <b>General Insurance – Statewide (JLT)</b>	Anthony Abousawan M: 0477 200 932 Matthew De Witt M: 0417 898 185
Electricity	Small Sites – AGL Large Sites – Shell Energy	Shona Guilfoyle – 0437 344 803 Ph: (08) 6318 6412
Emergency Services – 000 (Police, Fire, Ambulance)	Australian Government – Department of Home Affairs	Ph: 000
NSW SES	NSW SES	Ph: 132 500
Police (non-emergency)	Australian Government – Department of Home Affairs	Ph: 131 444
High Schools	Warialda High School  Bingara Central School	Shelley Way Ph: (02) 6729 1000 Brooke Wall Ph: (02) 6724 1606
Service NSW	Service NSW	David Finlayson M: 0466 331 609 Ph: (02) 8059 2060
Centrelink	Services Australia	Kasey Brand Ph: (02) 4985 6448 M: 0499 864 203

### BCI 3 CMT Initial Meeting Agenda

The CMT Director is to call the initial CMT meeting to obtain more detailed information from the relevant business areas impacted, including:

- Staff;
- Any associated Emergency Services issues;
- Building facilities;
- Public relations/media;
- Damage/security;
- Salvage of building and/or IT equipment;
- Review and confirmation of delegation of authorities for staff; and
- Ensuring sub plans are being implemented as required.

During the meeting, information will have been gathered by the various CMT members to produce an evaluation of the incident. A formal record of the meeting is to be collated by the CMT Support person, with particular emphasis on items to be actioned. This record needs to be regularly reviewed and updated as additional information comes to hand.

#### Other Issues for Consideration

- Scheduling of site visit
- Identification of affected departments
- Public notification
- Schedule of staff meetings
- Development of initial plan for operations (short term)
- Allocation of temporary work locations.

## BCI 4 Media Release (Initial Holding Statement)

### BCI 4.1 – Business Enquiry Record Form

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On (*insert day and date*) at approximately (*insert time*) Council experienced a business interruption event (*describe event*), as a result of this event the following services are currently impaired:

- Rates
- Water & Sewer
- Roads
- Community Services

Services currently not impacted by the business interruption include:

- Libraries
- Meals on Wheels

Workarounds are currently being put in place in line with Council's Business Continuity processes.

Council will advise the community through our media channels once service delivery strategies have been confirmed.

Council's contact number remains **02 6724 2000** and will be manned from **8.30am to 5.00pm**.

Issued by

Max Eastcott  
General Manager  
Gwydir Shire Council  
(*insert time*)  
(*insert date*)



**BCI 5 Media Enquiry Form**

**BCI 5.1 – Media Enquiry Record Form**

Business Continuity – Media Enquiry Record Form			
Taken by:			
Issue:			
Date:		Time of call:	
Journalist name:			
Contact numbers:			
Media outlet:			
Deadline:			
Publication date:			
Question			
Taken by:			
Issue:			
Response by:			
Position in GS Council:			
Response:			
Date:		Time:	

## BCI 6 Staff Notification Email / Message

### Situation

At (insert time) on (insert date) Council experienced (insert event) which has impacted on (insert impacts). The following services have been impacted (insert losses/impacts).

As a consequence, the General Manager has declared a Business Interruption Event and the Continuity Management Team is working to restore Council's critical business functions.

### Plan

Council has now temporarily varied operations to ensure we can continue to provide key services to our customers. The continuity management team is reassessing the allocation of personnel which may involve reassignment of staff to new roles within the organisation for a short period of time.

### Administration

The continuity management team is as follows:

- CMT Director – *Insert Person*
- CMT Coordinator – *Insert Person*
- CMT Support – *Insert Person*
- CMT Critical Function Coordinator - *Insert Person(s)*

A staff briefing will be conducted at (insert time) at (insert location) to discuss the Council's strategy and the role you will play in restoration. Meanwhile, all staff must ensure they have access to the following resources (list resources) and protective clothing (insert clothing requirements).

All continuity actions must be authorised by the CMT Director.

All staff must keep a personal log of actions and requests.

### Communications

Any urgent questions or concerns should be directed to [INSERT NAME AND PHONE NUMBER] and we will keep you updated.

The primary mode of communication within the organisation will be (insert communication method). As a result, priority will be given to the following functions (insert functions).

Council's business telephone number has been temporarily diverted to (insert location).

CMT Director

(insert time)

(insert date)

## BCI 7 Business Continuity and Recovery Coordination Centre Options

The following centres can be established as the Business Continuity and Recovery Coordination Centre depending on the location of the significant event and as determined by the General Manager:

Location	Capacity for Extra Staff	Meeting Room	Toilet Facilities	Kitchen Facilities	IT Connectivity	Comments
Roxy Conference Room	Limited	Yes	Yes	Yes	Yes, Council Network, Wi-Fi	The internet service is only fibre to the node (FTTN) and would struggle with a high volume of users.
Warialda Office	Limited	Yes	Yes	Yes	Yes, Council Network, Wi-Fi	The internet service is Enterprise Ethernet and can sufficiently handle extra capacity.
The Living Classroom	Limited	No	Yes	Yes	Yes, Council Network, Wi-Fi	Internet service is fibre to the premise (FTTP), and the internet speeds can be increased in an event.
Warialda Depot Training Room	Significant	No	Yes	Yes	Yes, Council Network, Wi-Fi	The internet service is only fibre to the node (FTTN) and would struggle with a high volume of users.

The General Manager will advise the Business Continuity Team of the location of the Business Continuity and Recovery Coordination Centre which will be the location of meetings of the Business Continuity Team and will be equipped with adequate facilities and resources to allow the Business Continuity Team to implement the Business Continuity and Recovery Plan.

The existing telephone numbers of the Council (02) 6724 2000 and (02) 6729 3000 as well as Councils email mail@gwydir.nsw.gov.au are to be redirected as soon as possible to the Business Continuity and Recovery Coordination Centre.

The Customer Contact Officers and Executive Services Team will be assigned to the Business Continuity and Recovery Coordination Centre, as soon as possible, to assist the Business Continuity Team with all telephone support, communication, correspondence and to facilitate business as usual. Additional Staffing resources will be obtained at the direction of the General Manager or Chairperson of the Business Continuity Team, should the Business Continuity and Recovery Plan be activated simultaneously with the Gwydir Shire Council Local Disaster Management Plan and Gwydir Shire Council Disaster Recovery Plan.

## BCI 8 Alternate Work Locations

In the event that a primary work location becomes unavailable, the alternate work location(s) suitable is outlined in the table below. These are to be used, unless otherwise advised. If possible, working from home arrangements will be made.

Primary Work Location	Alternate Work Location
<b>Warialda Office</b> <b>Total Staff: 20~</b>	<b>Customer Service:</b> Warialda VIC <b>Staff:</b> Warialda Depot
<b>Warialda Visitor Information Centre:</b> <b>Total Staff: 2</b>	<b>Staff:</b> Warialda Office
<b>Warialda Depot Workshop</b> <b>Office Spaces: 2</b> <b>Floor Staff: 4~</b>	Bingara Workshop
<b>Warialda Depot Office</b> <b>Total Staff: 4-5</b>	Stores: Bingara Depot Other Staff: Warialda Chambers
<b>Warialda Library</b> <b>Total Staff: 1</b>	Warialda Office/Warialda VIC
<b>Warialda CHSP</b> <b>Total Staff: 1</b>	Naroo Aged Care Facility
<b>Warialda Toy Library:</b> <b>Total Staff: 1</b>	Warialda Office/Warialda VIC
<b>Warialda Automotive Training Centre</b> <b>Total Staff: 1</b>	Office functions can be performed in the GLR office.
<b>GLR Office</b> <b>Total Staff: 3</b>	Warialda Office
<b>Naroo Aged Care Facility</b>	Follow Naroo's Disaster Management Processes
<b>Roxy Theatre</b> <b>Total Staff: 15</b>	<b>Customer Service:</b> Bingara Library <b>Staff:</b> The Living Classroom
<b>Bingara IT Office</b> <b>Total Staff: 7</b>	Warialda Archive Room, or as alternative, The Living Classroom/Roxy Conference Room.
<b>Bingara CHSP:</b> <b>Total Staff: 2</b>	Bingara Library/Bingara Toy Library
<b>Bingara Courthouse</b> <b>Total Staff: 8</b>	The Living Classroom VIC: Bingara Library
<b>Bingara Depot Workshop</b> <b>Total Staff: 2~</b>	Warialda Workshop
<b>Bingara Depot Office:</b> <b>7</b>	The Living Classroom/Roxy Conference Room
<b>Bingara Water Treatment Plant:</b>	Sewerage Treatment Plant

<b>Office Spaces: 2</b> <b>Total Staff: 2</b>	
<b>Bingara Sewerage Treatment Plant</b> <b>Total Staff: 1</b>	Water Treatment Plant
<b>Bingara Library</b> <b>Total Staff: 1</b>	Bingara Toy Library/Roxy Conference Room
<b>Bingara Toy Library</b> <b>Total Staff: 1</b>	Bingara Library
<b>Bingara Preschool</b> <b>Total Staff:</b>	Follow Bingara Preschool Emergency Management Plan.
<b>Tharawonga Offices</b>	Follow Tharawonga Emergency Management Plan.
<b>North Star Depot</b> <b>Total Staff:</b>	Warialda Depot
<b>Centrelink:</b> <b>Total Staff: 1</b>	<i>Equipment is owned and managed by Services Australia. Service would close and customers referred to Inverell.</i>
<b>Service NSW:</b> <b>Total Staff (Bingara): 1</b>	<i>Information Services Disaster Recovery processes would see Service NSW have access to internet services and a place to operate. The equipment and infrastructure are managed by Service NSW.</i>

## 6. Critical Function Sub Plans

### 6.1 Critical Function 1: Customer Service

Responsible Officer: Finance Manager

Reviewed: Graham Cutmore

Identified Critical Business Functions	
<p><b>Act as liaison between council business functions, operations and community.</b> Provide information to the community – email, phone and face to face. Receipt transacted monies.</p>	
Overview of Functions	
<p>The Customer Service function is vital for ensuring uninterrupted support during disruptions. It focuses on clear communication, service continuity, resource planning, and staff training. Structure around response, recording and reporting, assisting in the planning of and allocation of resources.</p>	
Business Impact Analysis	
<b>Business Impact of Function Loss</b>	<ul style="list-style-type: none"> <li>Loss of information and relationship between council staff and community</li> <li>Monies not transacted/receipted</li> <li>No service delivery</li> </ul>
<b>Penalties for Non-Delivery</b>	<ul style="list-style-type: none"> <li>Damaged reputation</li> <li>Workload accumulation</li> <li>Loss of information delivery to general community</li> </ul>
<b>Functional Interdependencies</b>	<ul style="list-style-type: none"> <li>Financial functions – Accounts payable/receivable, rates</li> <li>Payroll</li> <li>Customer service (CRMs)</li> </ul>
<b>Current Resources Premises/ Equipment/Staff</b>	<ul style="list-style-type: none"> <li>11 Laptops</li> <li>9 Phone lines</li> <li>0 Mobile phones</li> <li>1 Internet connection</li> <li>A3 Multifunction Device</li> </ul>
<b>Minimum Resources Required</b>	<ul style="list-style-type: none"> <li>IT support services</li> <li>Power for at least two workstations running with network access</li> <li>Internet access and connectivity to Council network</li> <li>Access to Council's main phone line</li> </ul>
<b>Alternate Manual Process or Workaround</b>	<ul style="list-style-type: none"> <li>Use Carbon copy receipt book. Issue handwritten receipts to customer including customer details and details of payment. Receipt through authority when systems are back online and post/email receipt to customer.</li> <li>Advise of alternate payment methods, such as online payments, BPay and Australia Post</li> </ul>
Disruption Scenario	Max Acceptable Outage (MAO)
<ul style="list-style-type: none"> <li>Loss of building</li> <li>Loss of staff</li> <li>IT outage</li> </ul>	<ul style="list-style-type: none"> <li>3 days</li> <li>3 days</li> <li>1 day</li> </ul>

• Security threat	• 1 day
<b>Key Roles</b>	
<b>Authority for invoking plan</b>	Finance Manager
<b>Key decision makers to be assembled</b>	General Manager, CFO, Finance Manager, Business Improvement & IT Manager, Risk & WHS Officer
<b>Internal stakeholders</b>	Councillors, Staff
<b>External stakeholders</b>	Community Groups, Residents, Rate Payers, Media, Creditors, Grant funding bodies, OLG.
<b>Pre-Event Preparedness</b>	
<ul style="list-style-type: none"> <li>• Ensure receipt books are always available at front counters.</li> <li>• Ensure customer service staff are aware of the protocols.</li> <li>• Ensure customer service staff are aware of alternate payment methods to advise customers.</li> </ul>	
<b>Emergency Response</b>	
<ul style="list-style-type: none"> <li>• Building cleared of community and non-integral staff .</li> <li>• Notice provided to the internal and general community, posting notices on all entry/exit doors and community notice boards.</li> <li>• Website update.</li> </ul>	
<b>Continuity Management</b>	
<p><b>In the event of a business interruption event that exceeds the MAO the following responses may be appropriate:</b></p> <ul style="list-style-type: none"> <li>• Identify a suitable site to function if required, organise resources.</li> <li>• Utilise other council trained staff.</li> <li>• Organise receipt books, manual credit card facilities and spreadsheet, notebooks for recording purposes.</li> <li>• Till to be balanced and banked.</li> <li>• Information updated for community awareness, as and when received.</li> </ul>	
<b>Communication Considerations</b>	
<p><b>Internal:</b></p> <ul style="list-style-type: none"> <li>• All employees</li> <li>• Councillors</li> </ul>	<p><b>External:</b></p> <ul style="list-style-type: none"> <li>• Community to be informed via Council as outlined in the BCP.</li> </ul>
<b>Further Treatment / Action Plans</b>	
<b>Treatment/action:</b>	Review Customer Service protocols, identify opportunity for improvements where applicable and implement.

**6.2 Critical Function 2: Information Technology**

Responsible Officer: Business Improvement &amp; IT Manager

Reviewed:

<b>Identified Critical Business Functions</b>	
Provision of customer services to members of the community.	
<b>Overview of Functions</b>	
The Information Technology function includes the telecommunications, network communications, hardware infrastructure and software, ensuring the functioning of essential technological infrastructure.	
<b>Business Impact Analysis</b>	
<b>Business Impact of Function Loss</b>	<ul style="list-style-type: none"> <li>• Whole of business inability to access information and provide critical services.</li> <li>• Reduced means of communication.</li> <li>• Potential data loss.</li> </ul>
<b>Penalties for Non-Delivery</b>	<ul style="list-style-type: none"> <li>• Significant effect on functional dependencies and the ability to provide them.</li> <li>• Damaged reputation.</li> </ul>
<b>Functional Interdependencies</b>	<ul style="list-style-type: none"> <li>• Financial functions – AR, AP and Revenue.</li> <li>• Payroll.</li> <li>• Customer Service.</li> <li>• Records Management.</li> <li>• Planning &amp; Development.</li> <li>• All other office-based functions.</li> </ul>
<b>Current Resources Premises/ Equipment/Staff</b>	<ul style="list-style-type: none"> <li>• Hardware (workstations, servers, network devices)</li> <li>• On-premise backup – daily</li> <li>• Offsite backup (cross-site) – every 48 hours</li> <li>• Offsite backup (cloud) – weekly</li> <li>• Disaster recovery replication (cloud) – daily</li> <li>• Cloud storage – OneDrive, SharePoint</li> <li>• Server room – Air-conditioned, 15-amp power, enterprise fibre internet connection</li> </ul>
<b>Minimum Resources Required</b>	<ul style="list-style-type: none"> <li>• IT support services</li> <li>• Power for at least two workstations running with network access</li> <li>• Internet access and connectivity to Council network</li> <li>• Ability to backup daily and store backups offsite</li> <li>• Mobile Phone</li> </ul>
<b>Alternate Manual Process or Workaround</b>	As per continuity plans as stated in action plans section.
<b>Disruption Scenario</b>	<b>Max Acceptable Outage (MAO)</b>
<ul style="list-style-type: none"> <li>• Power loss</li> <li>• Cyber incident</li> <li>• Loss of hardware</li> <li>• Loss of building</li> </ul>	1 day



Key Roles	
<b>Authority for invoking plan</b>	Business Improvement & IT Manager
<b>Key decision makers to be assembled</b>	General Manager, Business Improvement & IT Manager, Risk & WHS Officer, Procurement Officer
<b>Internal stakeholders</b>	Councillors, Staff
<b>External stakeholders</b>	Community Groups, Residents, Rate Payers, Media
Pre-Event Preparedness	
<ul style="list-style-type: none"> <li>• Cloud disaster recovery backup, ready for a failover event.</li> <li>• Backups internal and offsite and ability to recover data.</li> <li>• Cloud available applications that would remain unaffected by our internal services.</li> </ul>	
Emergency Response	
<p>On being advised of a business interruption, event these following immediate responses should be considered:</p> <ul style="list-style-type: none"> <li>• If networking equipment malfunction, instate DR recovery plan.</li> <li>• Select location for operations.</li> <li>• Configure devices to ensure other critical functions can operate as soon as possible.</li> <li>• Recover data from backup.</li> <li>• Ensure data recovered from appropriate point in time.</li> </ul>	
Continuity Management	
<p><b>In the event of a business interruption event that exceeds the MAO the following responses may be appropriate:</b></p> <ul style="list-style-type: none"> <li>• Communicate situation with internal stakeholders.</li> <li>• Move to alternate suitable site (if applicable).</li> <li>• Obtain internet access if not already available – may need mobile devices at alternate site.</li> <li>• Instate cloud disaster recovery site.</li> <li>• Implement alternate procedure for backup and storage.</li> <li>• Procure replacement network equipment as soon as possible.</li> </ul>	
Communication Considerations	
<p><b>Internal:</b></p> <ul style="list-style-type: none"> <li>• All employees</li> <li>• Councillors</li> </ul>	<p><b>External:</b></p> <ul style="list-style-type: none"> <li>• Community to be informed via Council as outlined in the BCP.</li> <li>• If a data breach has occurred, the procedures as outlined in the Data Breach Policy are to be implemented.</li> <li>• If it is a cyber incident, the procedures as outlined in the Cyber Incident Response Plan are to be implemented.</li> </ul>
Further Treatment / Action Plans	
<b>Treatment/action:</b>	Implement IT Disaster Recovery Plan.
	Implement Cyber Incident Response Plan.
	Implement Data Breach Policy

### 6.3 Critical Function 3: Records

Responsible Officer: Business Improvement & IT Manager

Reviewed:

Identified Critical Business Functions	
<b>Classification, storage, distribution, and retrieval of information.</b>	
Provide administration services for Electronic Data Records Management System (EDRMS)	
Overview of Functions	
The management of the organisation's information resources. Including creation, capture, registering, classifying, and indexing, storing, archiving, retrieval and disposal of records and development of strategies to manage records.	
Business Impact Analysis	
<b>Business Impact of Function Loss</b>	<ul style="list-style-type: none"> <li>Loss of records</li> <li>Records inappropriately captured</li> <li>Loss of legislative compliance from record loss</li> </ul>
<b>Penalties for Non-Delivery</b>	<ul style="list-style-type: none"> <li>Loss of information</li> <li>Incorrect information</li> <li>Damaged reputation</li> </ul>
<b>Functional Interdependencies</b>	<ul style="list-style-type: none"> <li>Content Manager</li> <li>Warialda records room</li> <li>Online Storage (OneDrive, Sharepoint, Emails, etc)</li> <li>Authority system</li> </ul>
<b>Current Resources Premises/ Equipment/Staff</b>	<ul style="list-style-type: none"> <li>2 Laptops</li> <li>2 Phone lines</li> <li>1 Mobile phones</li> <li>Internet connection</li> </ul>
<b>Minimum Resources Required</b>	<ul style="list-style-type: none"> <li>1 Laptop</li> <li>Internet access and connectivity to Council network</li> <li>A3 Scanner</li> </ul>
<b>Alternate Manual Process or Workaround</b>	Continue to ensure documents are digitalised and when possible, import them into our EDRMS.
Disruption Scenario	Max Acceptable Outage (MAO)
<ul style="list-style-type: none"> <li>Loss of building</li> <li>Loss of staff</li> <li>IT outage</li> </ul>	1 Day
Key Roles	
<b>Authority for invoking plan</b>	Business Improvement & IT Manager
<b>Key decision makers to be assembled</b>	General Manager, Deputy General Manager, Business Improvement & IT Manager, Records Officer, Risk & WHS Officer
<b>Internal stakeholders</b>	Staff
<b>External stakeholders</b>	NSW State Records, Cyber NSW

Pre-Event Preparedness	
<ul style="list-style-type: none"> <li>• Ensure all new records are digitised to an acceptable standard.</li> <li>• Work towards having our on-site physical records are being digitised.</li> <li>• Ensure our records database is regularly backed up.</li> </ul>	
Emergency Response	
<ul style="list-style-type: none"> <li>• Continuation of our record collection and storage digitally.</li> <li>• Continue our normal operation when possible.</li> </ul>	
Continuity Management	
<ul style="list-style-type: none"> <li>• Identify suitable site to run back-up files.</li> <li>• Utilise other trained council staff.</li> <li>• Manual entries, then type into system when operational.</li> <li>• Computer entry, type into spreadsheet.</li> <li>• Date Stamp.</li> <li>• Set up temporary file system.</li> </ul>	
Communication Considerations	
<b>Internal:</b> <ul style="list-style-type: none"> <li>• Provide all employees with up to date information use alternate methods if no email available.</li> </ul>	<b>External:</b> <ul style="list-style-type: none"> <li>• NSW State Records – for our onsite physical records and reporting on our digital store.</li> <li>• Cyber NSW – If a data breach has occurred, the procedures as outlined in the Data Breach Policy are to be implemented.</li> <li>•</li> </ul>
Further Treatment / Action Plans	
<b>Treatment/action:</b>	Continue digitisation of records.
	Minimise onsite physical records.

**6.4 Critical Function 4: Payroll**

Responsible Officer:

Reviewed:

<b>Identified Critical Business Functions</b>	
The preparation and process of Council fortnightly payroll.	
<b>Overview of Functions</b>	
The Payroll function is essential for maintaining financial stability during disruptions. It is designed to ensure timely and accurate payment processing for employees.	
<b>Business Impact Analysis</b>	
<b>Business Impact of Function Loss</b>	<ul style="list-style-type: none"> <li>Aggrieved employees</li> <li>Absenteeism</li> </ul>
<b>Penalties for Non-Delivery</b>	<ul style="list-style-type: none"> <li>Poor industrial relations</li> <li>Non-delivery of other critical services</li> <li>Statutory requirements not met, i.e., superannuation and taxation</li> </ul>
<b>Functional Interdependencies</b>	<ul style="list-style-type: none"> <li>Authority payroll systems</li> <li>Authority API</li> <li>ElementTime system</li> </ul>
<b>Current Resources Premises/ Equipment/Staff</b>	<ul style="list-style-type: none"> <li>2 Laptops</li> <li>2 Phone lines</li> <li>2 Mobile phones</li> <li>Internet connection</li> <li></li> </ul>
<b>Minimum Resources Required</b>	<ul style="list-style-type: none"> <li>1 Laptop</li> <li>Internet access and connectivity to Council network</li> <li>Mobile Phone</li> </ul>
<b>Alternate Manual Process or Workaround</b>	If our online timesheet system goes down for any reason, revert to manual timesheet process.
<b>Disruption Scenario</b>	<b>Max Acceptable Outage (MAO)</b>
<ul style="list-style-type: none"> <li>Loss of building</li> <li>Loss of staff</li> <li>IT outage</li> </ul>	Non-pay week – 5 days Pay week – 1 day
<b>Key Roles</b>	
<b>Authority for invoking plan</b>	Deputy General Manager
<b>Key decision makers to be assembled</b>	General Manager, Deputy General Manager, Business Improvement & IT Manager, Risk & WHS Officer
<b>Internal stakeholders</b>	Staff
<b>External stakeholders</b>	ElementTime
<b>Pre-Event Preparedness</b>	
<ul style="list-style-type: none"> <li>Ensure documentation is digitalised and up to date.</li> </ul>	

Emergency Response	
<ul style="list-style-type: none"> <li>• Consult with key decision makers on appropriate course of action i.e. when will IT access again be available, discuss options (bank)</li> <li>• <b>If deemed necessary, process standard hour pay run as per procedure.</b></li> <li>• Communicate with all stakeholders</li> </ul>	
Continuity Management	
<p><b>In the event of a business interruption event that exceeds the MAO the following responses may be appropriate:</b></p> <ul style="list-style-type: none"> <li>• Identify a suitable site to function if required, organise resources.</li> <li>• Information updated for staff awareness, as and when received.</li> </ul>	
Communication Considerations	
<p><b>Internal:</b></p> <ul style="list-style-type: none"> <li>• Provide all employees with up-to-date information use alternate methods if no email available.</li> </ul>	<p><b>External:</b></p> <ul style="list-style-type: none"> <li>• Liaise with NAB</li> <li>• Notify applicable statutory bodies: Superannuation, ATO (Child Support)</li> </ul>

**6.5 Critical Function 5: Social Services**

Responsible Officer: Social Services Manager

Reviewed:

<b>Identified Critical Business Functions</b>	
The management of the students within our childcare services under Gwydir Shire Council.	
<b>Overview of Functions</b>	
The Social Services function is essential for maintaining students safety during disruptions. It is designed to ensure prompt and safe care of students.	
<b>Business Impact Analysis</b>	
<b>Business Impact of Function Loss</b>	<ul style="list-style-type: none"> <li>Disruption of service to community</li> </ul>
<b>Penalties for Non-delivery</b>	<ul style="list-style-type: none"> <li>Damaged reputation</li> <li>Aggrieved parents and carers</li> </ul>
<b>Functional Interdependencies</b>	<ul style="list-style-type: none"> <li>Bingara Preschool</li> <li>Tharawonga Mobile Preschool</li> </ul>
<b>Current Resources Premises/ Equipment/Staff</b>	<ul style="list-style-type: none"> <li>Tharawonga – 5 Staff Maximum – 20 Children Maximum</li> <li>Bingara Preschool – 6 Staff Maximum – 28 Children Maximum</li> </ul>
<b>Minimum Resources Required</b>	<ul style="list-style-type: none"> <li>1 Laptop, 1 Mobile phone and 1 Satellite Phone – Tharawonga</li> <li>1 Laptop and 1 Mobile phone – Bingara Preschool</li> </ul>
<b>Disruption Scenario</b>	<b>Max Acceptable Outage (MAO)</b>
<ul style="list-style-type: none"> <li>Listed in Emergency Management Plans</li> </ul>	
<b>Key Roles</b>	
<b>Authority for invoking plan</b>	Social Services Manager
<b>Key decision makers to be assembled</b>	General Manager, Deputy General Manager, Business Improvement & IT Manager, Risk & WHS Officer, Aged Care Services Manager
<b>Internal stakeholders</b>	Staff
<b>External stakeholders</b>	Parents/Family Contacts (within Emergency Management Plan – Bingara Preschool) SafeWork NSW
<b>Pre-Event Preparedness</b>	
<ul style="list-style-type: none"> <li>Review and Test Emergency Management Plan – Bingara Preschool</li> <li>Review and Test Emergency Management Plan – Tharawonga</li> </ul>	
<b>Emergency Response</b>	
<ul style="list-style-type: none"> <li>Implement Emergency Management Plan – Bingara Preschool</li> <li>Implement Emergency Management Plan – Tharawonga</li> </ul>	
<b>Continuity Management</b>	

<p><b>In the event of a business interruption event that exceeds the MAO the following responses may be appropriate:</b></p> <ul style="list-style-type: none"> <li>• Identify a suitable site to function if required, organise resources.</li> <li>• Information updated for staff and carer awareness, as and when received.</li> </ul>	
<p><b>Communication Considerations</b></p>	
<p><b>Internal:</b></p> <ul style="list-style-type: none"> <li>• Staff</li> </ul>	<p><b>External:</b></p> <ul style="list-style-type: none"> <li>• Parents</li> <li>• SafeWork NSW</li> </ul>
<p><b>Further Treatment / Action Plans</b></p>	
<p><b>Treatment/action:</b></p>	<p>Emergency Management Plan – Bingara Preschool</p>
	<p>Emergency Management Plan – Tharawonga</p>

## 7. Monitoring and Review

Monitoring and review is an integral component of the BCP process. Council recognises and is committed to ensure the following monitoring and review strategy is implemented.

	Activity for Review	Accountability	Timeframe
1	Business Continuity Plan (overarching plan)	Risk Manager	Monitor annually and action as required.
2	Business Continuity Plan Training	Risk Manager	Annual training brief or refresher session.
3	Business Continuity Plan Exercise	Risk Manager	Annual desktop exercise  Simulation exercise every 2 years
4	Critical Function Sub Plans	Sub Plan Owner	Annual Review

## 8. Related Documents

Incident Response Plans

IT Disaster Recovery Plan

Cyber Incident Response Plan

Emergency Management Plan – Bingara Preschool

Emergency Management Plan – Tharawonga





Gwydir Shire Council  
**Draft IT Disaster Recovery  
Plan**

Department: Information Services

Responsible Manager: Business Improvement & IT Manager

Date Adopted:

File Ref: 24/6946

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## Table Of Contents

<b>1. Overview</b> .....	<b>4</b>
1.1 Purpose.....	4
1.2 Objectives .....	4
1.3 Scope.....	4
<b>2. Staff Responsibilities</b> .....	<b>5</b>
<b>3. Recovery Strategy</b> .....	<b>6</b>
3.1 Assessment of Damage and Impact.....	6
3.2 Communication .....	6
3.3 Infrastructure Restoration .....	6
3.4 Restoration of Data .....	7
3.5 Return to Normal Operations.....	7
3.6 Post-Recovery Review .....	7
<b>4. Backup and Restoration Strategy</b> .....	<b>8</b>
4.1 Backup Software .....	8
4.2 On-site Backups .....	9
4.3 Cross-site Backups .....	9
4.4 Cloud Backups .....	10
4.5 Agent Backups .....	10
4.6 Backup Restoration Procedure.....	11
<b>5. Recovery Procedures</b> .....	<b>12</b>
5.1 Bingara Server Room Outage .....	12
5.2 Warialda Server Room Outage.....	14
5.3 Outage of Both Server Rooms.....	15
5.4 Small Site Recovery .....	15
5.5 Supplier Details .....	16
<b>6. Monitoring and Review</b> .....	<b>16</b>
<b>7. Related Documents</b> .....	<b>16</b>

## Abbreviations and Definitions

Term	Definition	Abbrev
<b>Business Continuity</b>	The uninterrupted availability of all key resources supporting essential business functions.	BC
<b>Business Continuity Plan</b>	A collection of procedures and information that is developed, compiled, and maintained in readiness for use in the event of an emergency or disaster.	BCP
<b>Continuity Management Team</b>	The Continuity Management Team, upon advice from the CMT Director, will assess the interruption to business services including damage to the building, assets, infrastructure, services and records. The team will work to control and coordinate recovery and will make recommendations to the CMT Director.	CMT
<b>Disaster Recovery</b>	Disaster Recovery is a set of strategies, procedures, and technologies aimed at mitigating the impact of unexpected disruptions or disasters on an organisation's IT infrastructure, systems, applications, and data.	DR
<b>Information Technology</b>	Information technology refers to the infrastructure, systems, and processes that enable the storage, retrieval, processing, and communication of data critical to the operations of the business.	IT

## Distribution List

The following table provides a list of all locations supplied with a copy of the Gwydir Shire Council Business Continuity Plan.

Name	Location
<b>Bingara Customer Service</b>	72 Maitland Street, Bingara, NSW, 2404 (Safe)
<b>Warialda Customer Service</b>	54 Hope Street, Warialda, NSW, 2402 (Strong Room)
<b>Information Services Office</b>	48 Maitland Street, Bingara, NSW, 2404
<b>Warialda Records Room</b>	38 Hope Street, Warialda, NSW, 2402
<b>Content Manager</b>	24/6946

## 1. Overview

### 1.1 Purpose

In today's interconnected and technology-driven environment, the reliance on Information Technology (IT) systems within government institutions, such as local councils in New South Wales, is paramount. Recognising the critical role that information technology infrastructure plays in delivering essential services to our community, it is imperative to establish a robust IT Disaster Recovery Plan to ensure the continuity of operations in the face of unforeseen disruptions or disasters.

Council recognises the importance of maintain uninterrupted access to vital IT systems and data to fulfill our mission to service the residents and stakeholders of Gwydir Shire. As part of our commitment to preparedness and resilience, this Disaster Recovery Plan has been developed to provide a comprehensive framework for responding to a recovering from IT related disasters effectively.

### 1.2 Objectives

The primary objective of this IT Disaster Recovery Plan is to:

- Ensure business continuity;
- Protect data integrity and availability;
- Mitigate financial and reputable impact;
- Enhance response capabilities; and
- Facilitate compliance and governance.

### 1.3 Scope

The IT Disaster Recovery Plan should be read in conjunction with the Business Continuity Plan (BCP) as it is a subset of this document. It encompasses all critical systems, applications, and infrastructure within Council. This plan applies to all department and functions that rely on IT resources to carry out their operations efficiently and effectively.

The IT Disaster Recovery Plan is designed to address various potential disasters that result in the loss or partial loss of Council sites. It does not address the response in the result of a cyber incident or data breach. For the procedures for these scenarios, refer to the Cyber Incident Response Plan and the Data Breach Policy, respectively.

The applicability of this IT Disaster Recovery Plan extends to all Council departments, employees, contractors, vendors, and stakeholders involved in IT operations and disaster recovery efforts. It is imperative that all applicable personnel within the council understand their roles and responsibilities as outlined in this plan and are prepared to execute them in the event of an IT disaster.

## 2. Staff Responsibilities

This section serves as an extension of the established Continuity Management Team (CMT) outlined in the Business Continuity Plan. The roles defined here align with existing roles, with additional responsibilities specifically tailored for the recovery of IT systems.

### IT Manager:

#### Non-Activation Period

- Having access to electronic current copies of the IT Disaster Recovery Plan.
- Reviewing, updating, and testing the plan. The required frequency is in Section 6, Monitoring and Review, of this document.
- Assessing and escalating incidents to the CMT as necessary.

#### Activation Period

- Implementing and leading the IT Disaster Recovery Plan.
- Participating in business continuity management and recovery operations as required.
- Participating in post-event reviews as required.

### IT Staff:

#### Non-Activation Period

- Maintain Council's IT infrastructure, including servers, networks, and storage systems.
- Implement technical controls and safeguards to protect critical systems and data.
- Participate in DR planning, testing, and recovery efforts as needed.

#### Activation Period

- Participating in business continuity management and recovery operations as required.
- Participating in post-event reviews as required.

### Staff are responsible for:

#### Non-Activation Period

- Participating in training and testing as required.
- Reporting any incident information to the IT Manager for assessment.

#### Activation Period

- Participating in continuity management or recovery operations as required.
- Participating in post-event reviews as required.

### 3. Recovery Strategy

This section outlines the systematic steps we will undertake to restore our IT systems and operations in the event of a disruption or disaster. Site-specific scenarios are covered in section 5.

Our primary objective is to minimise downtime and data loss, ensuring the continuity of business operations while maintaining the highest level of security and integrity. The recovery procedure is designed to be flexible and adaptable, capable of responding to a variety of potential disaster scenarios. This procedure is not a one-size-fits-all solution, but rather a framework that guides recovery efforts.

#### 3.1 Assessment of Damage and Impact

Immediately after a disaster, the IT team will conduct an initial damage assessment. This involves identifying which IT systems and data have been affected, and the nature and extent of the damage. This could range from minor issues that can be quickly resolved, to major damages that could potentially lead to significant downtime. Based on the assessment, it will be decided whether to activate the DR plan.

Following the initial assessment and the DR plan is invoked, an impact analysis will be performed. This involves determining the potential business impact of the identified damages. This will include factors to consider such as the criticality of the affected systems, the extent of data loss, the potential financial implications, and the impact on our customers and stakeholders.

Based on the impact analysis, recovery efforts will be prioritised. Systems and data that are most critical to business operations will be given the highest priority. This ensures that the most important operations are restored first, minimising the impact on Council.

All findings from the damage assessment and impact analysis will be documented. This includes the details of the damage, the estimated recovery time, the potential business impact, and the recovery priorities. This documentation will serve as a guide for the recovery efforts and will be crucial for any post-disaster reviews.

#### 3.2 Communication

Communication is a crucial aspect of any disaster recovery process. It ensures that all relevant parties are informed about the status of the recovery process, which helps to manage expectations and reduce uncertainty.

All communication during the disaster recovery process should follow the procedures defined in the Business Continuity Plan (BCP). The BCP outlines who should communicate, what information should be communicated, and how it should be communicated.

Please refer to the BCP for detailed communication procedures, including templates for communication, designated spokespersons, and protocols for different types of communication (internal, external, media, etc.).

#### 3.3 Infrastructure Restoration

This step involves bringing the IT infrastructure back to its operational state. Before data can be restored, there needs to be appropriate infrastructure available to restore to. The extent of the damage needs to be assessed. This involves identifying which components of the infrastructure have been affected and the severity of the damage.

The actual process of infrastructure restoration will depend on the nature and extent of the damage. It may involve repairing or replacing damaged hardware, restoring network connectivity, or rebuilding servers. In some cases, consideration for using alternative infrastructure, such as cloud services or a secondary site may be required.

Once the infrastructure has been restored, it is important to conduct thorough testing to ensure it is functioning correctly.

### **3.4 Restoration of Data**

This step is vital as it involves bringing back the critical business data to its pre-disaster state. The data recovery plan is based on the backups in place. Council has a robust backup strategy that includes regular backups of all critical data. These backups are stored in on-site, across sites, and off-site in cloud storage to ensure their availability in the event of a disaster.

Based on the impact analysis, data restoration will be scheduled by priority. Data that is most critical to our business operations will be restored first. This ensures that we can resume the most important operations as quickly as possible.

The actual process of data restoration will depend on the nature and extent of the damage. In some cases, it may be as simple as restoring from the most recent backup. In the most extreme cases, it may involve working with a third-party service to recover data from damaged devices.

Once data has been restored, it's important to verify its integrity. The IT team will check the restored data against its original state to ensure its completeness and accuracy. Any discrepancies will be noted and addressed. Communication with users and relevant stakeholders from the IT team will be conducted to facilitate the transition to business continuity operations.

### **3.5 Return to Normal Operations**

The next step in the recovery procedure is the return to normal operations. This step signifies the end of the recovery process and the resumption of normal business operations. It is the return to operations as they were pre-disaster, or what will be determined as the new business as usual.

Returning to normal operations is often a phased process. It starts by restoring the most critical functions, followed by less critical ones. This approach helps to minimise disruption and ensures that the most important aspects of Council are up and running as quickly as possible.

### **3.6 Post-Recovery Review**

The final step in the recovery procedure is the post-recovery review. This step involves analysing the response to the disaster and identifying areas for improvement. This involves examining each step of the process, from the initial response to the return to normal operations. The IT team will identify what went well, what didn't go as planned, and why. By identifying these lessons, it can improve the response to future disasters.

Based on the lessons learned, the DR plan will be updated. This could involve revising recovery strategies, improving communication procedures, or enhancing backup and restoration processes. The goal is to make our DR plan more effective and efficient. Any changes to the DR plan will be communicated to all relevant staff, and additional training will be provided if necessary.

#### 4. Backup and Restoration Strategy

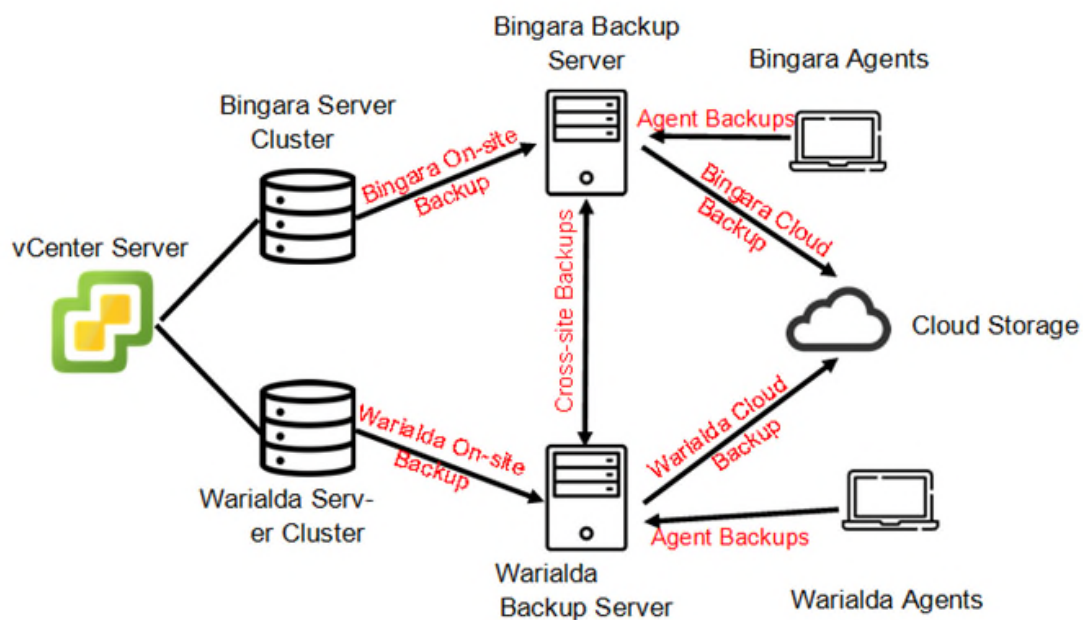
Data is one of the most valuable assets for Council. However, data is constantly at risk from threats such as hardware failures, software bugs, cyber-attacks, human error, and natural disasters.

A robust backup strategy is therefore not just an optional extra, but a fundamental requirement. This section outlines how data is backed up, where backups are stored, and how data can be restored in the event of a loss.

It is important to note that in the scenario of a total site loss, there could be a potential loss of up to one day's worth of data. This is due to the constraints of the backup schedule and the limitations of the network resources.

Retention policies noted below are subject to change (increase and decrease) based on the availability of storage as data fluctuates.

Below is a basic diagram of the backup copy strategy.



##### 4.1 Backup Software

Council utilises Veeam as its chosen backup software, a decision driven by Veeam's robust and reliable data protection capabilities. Council implements the 3-2-1 rule for backing up data as designed for best practice. Backups are held in three locations: onsite (at each Bingara and Warialda office), copied to across each site (Bingara and Warialda), and in the cloud. Onsite backups provide quick access for data restoration, while across-site backups add an extra layer of protection against site-specific incidents. Cloud backups offer a geographically independent safeguard, ensuring data can be recovered even in the event of a major disaster affecting physical locations. This comprehensive approach ensures that the Council's data is well-protected and always available when needed.



The Council also utilises Veeam for its Microsoft 365 backups, ensuring that essential data within the Microsoft 365 suite is effectively protected. These backups are stored at our Warialda site, providing a reliable and accessible solution for data restoration. This strategy not only safeguards against data loss within Microsoft 365 applications but also ensures that the data can be swiftly restored to maintain business continuity. By leveraging Veeam's robust backup capabilities in conjunction with strategic storage at the Warialda site, the Council ensures comprehensive protection for its Microsoft 365 data.

#### 4.2 On-site Backups

On-site backups are completed for both the Bingara and Warialda office servers. Each site has a dedicated backup server to store data.

**Schedule:** Backups are scheduled to run daily. This ensures that the most recent data is always protected.

**Backup Job Configuration:** Each backup job is configured to target the specific server cluster for each site. This includes virtual machines, databases, and files. There are no exclusions in this job. They are incremental, with an active full backup completed on each Saturday. This is to ensure that if a backup chain becomes corrupt, it won't propagate too far into the past, whilst maintaining performance.

**On-Site Storage:** The backups are stored on-site on the dedicated backup storage device. This allows for quick access and restoration of data when needed.

**Retention Policy:** A retention policy of 40 days is set for the backups. This means that each backup is kept for 40 days before it is automatically deleted by Veeam. This helps to manage storage space and ensures that the most recent and relevant backups are always available.

**Backup Verification:** After each backup job is completed, Veeam's SureBackup feature is used to verify a subset of 5 randomised virtual machines in the backup. This ensures that the backup was successful, and that the data can be restored.

**Backup Monitoring:** The status of the backup jobs is monitored regularly. Alerts are set up to notify the IT team if a backup job fails or if there are issues with the backup storage device.

#### 4.3 Cross-site Backups

Cross-site backups are completed for both the Bingara and Warialda office servers, copying the on-site backup job to the other office. Each site keeps a copy of the other office's data on their dedicated backup server.

**Schedule:** Backups are scheduled to run continuously, copying once the on-site job is complete. This ensures that the most recent data is always protected.

**Backup Job Configuration:** Each backup job is configured to copy the on-site job, which is a like-for-like of that job. There are no exclusions in this job.

**Cross-Site Storage:** The backups are stored the alternate site on the dedicated backup storage device. This allows for quick access and restoration of data when needed, as well as redundancy if the primary site is no longer available.

**Retention Policy:** A retention policy of 14 restore points is set for the backups. This means that the last 14 backup jobs are kept before it is automatically deleted by Veeam. This helps to manage storage space and ensures that the most recent and relevant backups are always available.

**Backup Monitoring:** The status of the backup jobs is monitored regularly. Alerts are set up to notify the IT team if a backup job fails or if there are issues with the backup storage device.

#### 4.4 Cloud Backups

Cloud backups are completed for both the Bingara and Warialda office servers. Each site has critical data sent to the cloud provider's (SaberVox Attura) repository.

**Schedule:** Backups are scheduled to run every 12 hours. This ensures that the most recent data is always protected.

**Backup Job Configuration:** Each backup job is configured to target the specific server cluster for each site. This includes virtual machines, databases, and files. There are exclusions in the job that omits servers that are not critical to operations and would be acceptable to use or rebuild in the event of an emergency. They are forever incremental and are separate from the on-site backup. This is to ensure that if a backup chain becomes corrupt on-site, it won't affect the cloud backup. The data is encrypted with the recovery password in the custody of the IT team.

**Cloud Storage:** The backups are stored off-site on a data centre located in NSW. This is for last resort situations where both sites have become unavailable, as it is the slowest method for access and restoration of data.

**Retention Policy:** A retention policy of 20 restore points is set for the backups. This means that the last 20 backup jobs are kept before it is automatically deleted by Veeam. This helps to manage storage space and costs, whilst ensuring that the most recent and relevant backups are always available.

**Backup Monitoring:** The status of the backup jobs is monitored regularly. Alerts are set up to notify the IT team if a backup job fails or if there are issues with the backup storage device.

#### 4.5 Agent Backups

Agent backups are tasks that create a snapshot of a laptop or PC, which holds crucial data not typically stored or secured by our servers or cloud services. Each location collects agents within its geographical proximity. Only a handful of these remain. They utilize the Veeam Agent installed on each device and perform backups to the dedicated backup server at each respective site.

**Schedule:** Backups are scheduled to run daily. However, as some machines are not on all the time like the servers, there may be missed days. If a backup is missed, it will run at next availability.

**Backup Job Configuration:** Each backup job is configured to target the machine that it runs from, taking a copy of the PC in its entirety.

**Storage:** The backups are stored on one of the dedicated backup servers that it is geographically closest to. This will ensure that if there is a site outage, that there is a copy off-premises that can be used to restore the machine.

**Retention Policy:** A retention policy of 15 restore points is set for the backups. This means that the last 15 backup jobs are kept before it is automatically deleted by Veeam. This helps to manage storage space, whilst ensuring that the most recent and relevant backups are always available.

**Backup Monitoring:** The status of the backup jobs is monitored regularly. Alerts are set up to notify the IT team if a backup job fails or if there are issues with the backup storage device.

#### 4.6 Backup Restoration Procedure

The method of data restoration varies based on the extent of damage to the equipment and site. If the server infrastructure remains operational, relocating the equipment to another site and restoring network connectivity suffices.

However, if the server infrastructure is non-functional, data restoration via Veeam becomes necessary. The prioritisation of the source for restoration depends on availability, following this preference order:

1. On-site backup
2. Backup copy in Warialda
3. Cloud backup

The following steps are required to carry out restoration.

*Step 1 – Initiate Restoration Process:* If new infrastructure equipment was required, ensure it is added as needed to vCenter and to the inventory of Veeam. This will allow the new infrastructure to communicate and restore with Veeam. Then begin the restoration process by accessing the backup repository and selecting the appropriate backup point from which to restore data.

*Step 2 – Selection of Backup and Infrastructure:* Choose the specific backup point that contains the desired data to be restored. Consider factors such as the timestamp of the backup, the state of the data at that point in time, and any dependencies with other systems or applications. Determine the target infrastructure where the restored data will reside. This will be the vCenter instance that the servers are managed by.

*Step 3 – Configuration and Verify Restoration Options:* Configure restoration settings according to the requirements of the data and the target environment. This may include options for restoring entire virtual machines, individual files or folders, application-specific data, or database records. Verify the restoration settings to ensure accuracy and completeness. Double-check parameters such as destination paths, overwrite options, and any additional configuration settings to avoid unintended consequences.

*Step 4 – Initiation of Restoration Job:* Once all settings are confirmed, initiate the restoration job and monitor the progress of the restoration process to ensure it proceeds smoothly and within the expected timeframe.

*Step 5 – Error Handling and Troubleshooting:* In case of any errors or issues encountered during the restoration process, troubleshoot promptly to identify the root cause, and implement corrective actions. Utilise Veeam's logging and reporting features to diagnose problems and resolve them efficiently.

*Step 6 – Completion Confirmation:* Upon successful completion of the restoration job, verify that the restored data is accessible and functional. Perform basic validation checks to ensure that the data integrity is preserved and that it meets the organization's requirements for recovery.

*Step 7 – Documentation:* Document details of the restoration process, including the selected backup point, restoration settings, any challenges encountered, and the outcome of the restoration job. This documentation serves as a record of the recovery efforts and provides valuable insights for future reference.

## 5. Recovery Procedures

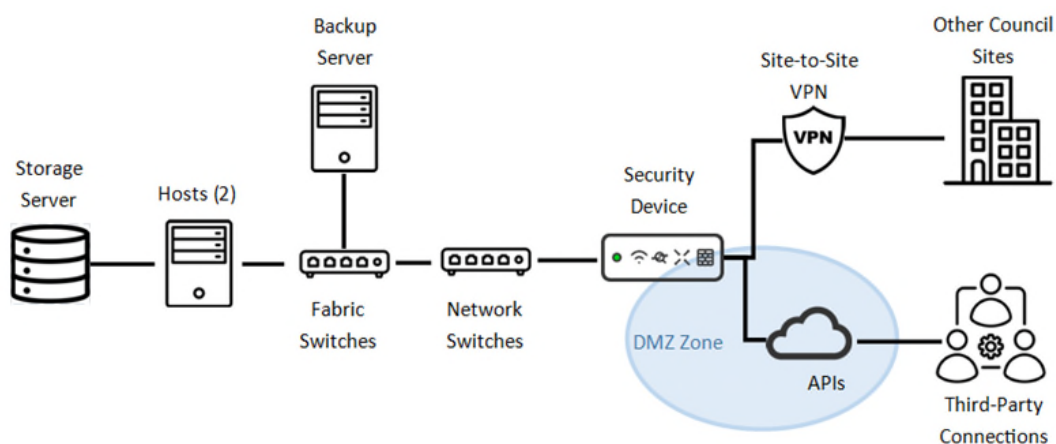
In the event of a complete outage, our ability to recover and restore operations quickly and effectively is paramount. This section is dedicated to outlining our approach to recovery in the context of the specific sites that are critical to our IT operations.

### 5.1 Bingara Server Room Outage

Our primary site, which accommodates the bulk of our essential IT infrastructure and servers, is currently situated in the Bingara server room. This room is located at the rear of the Bingara Library, at 29 Maitland Street. Due to the demolition of the main Bingara Council office, the site is presently in a state of “business continuity”. Plans are in place to relocate it to a new building once construction is completed. Despite these circumstances, it remains crucial to maintain a contingency plan for potential outages at this site.

#### Network Diagram

Below is a high-level network diagram to assist in the recovery of IT operations.



#### Alternative Sites

##### Primary Option: Warialda Office

If available as a recovery site, the initial restoration should be targeted to occur at the Warialda Office. Utilising the existing server room infrastructure located at this site will minimise downtime in comparison to alternative locations. Further, the internet capacity at the Warialda Office is sufficient for the data requirements of day-to-day operations and for backups. However, the server hardware might not have the capacity to operate all the services currently covered by Bingara. Therefore, prioritisation of restoration tasks may be necessary to ensure the most critical services are restored first.

##### Secondary Option: The Living Classroom

Should Warialda be unavailable, or if the Bingara Office is expected to be non-operational for an extended period necessitating a secondary site (additional to Warialda for backups), the Living Classroom could be considered. This is attributed to its internet capability, as it has Fibre to the Premise (FTTP). However, procurement of equipment would be required due to the absence of existing server infrastructure at this location.

### Equipment Procurement

A list of suppliers is available in section 5.5.

A list of equipment presently in use at the Bingara Office is provided below. This list can serve as a reference for procuring identical hardware if replacements become necessary, or if additional equipment is needed to accommodate increased site demands.

Equipment Type	Model	Quantity	Supplier
<b>Host</b> (VMware ESXi, 7.0.3)	Dell PowerEdge R650xs Intel® Xeon® Silver 4314 CPU @ 2.40GHz CPU Capacity - 38.3GHz Memory Capacity – 256GB Logical Processors: 32 NICS: 4	2	Dell
<b>Host Storage</b>	Dell PowerVault Manager ME5012 Storage Capacity – 28TB	1	Dell
<b>Backup Server</b>	Dell EMC NX3240 Intel® Xeon® Silver 4214 CPU @ 2.20GHz (2 Processors) Memory Capacity – 64GB Windows Storage Server 2016 Standard Storage Capacity – 112TB	1	Dell
<b>Security Device</b>	Cisco Meraki MX95	2	MWave
<b>Switches</b>	Ubiquiti US-48-500W	4	MWave
<b>UPS (Backup Power)</b>	APC Smart-UPS 2200	3	MWave

### Data Restoration

See section 4.6 for data restoration procedure using Veeam.

Here are some considerations that are specific to the Bingara site that may assist with restoration:

- Ensuring continuity of our backup strategy is crucial, especially if the backup server in Bingara is no longer accessible. Ordering a new server and restoring it promptly is imperative to maintain backup operations and uphold redundancy levels.
- The site-to-site VPN for smaller sites uses the static IPs to establish connections. If the IP addresses at the Bingara site changes, this will need to be reconfigured at each of these sites.
- If the Bingara servers are restored in Warialda, or with different subnets, these will need to be reconfigured during the restoration procedure.

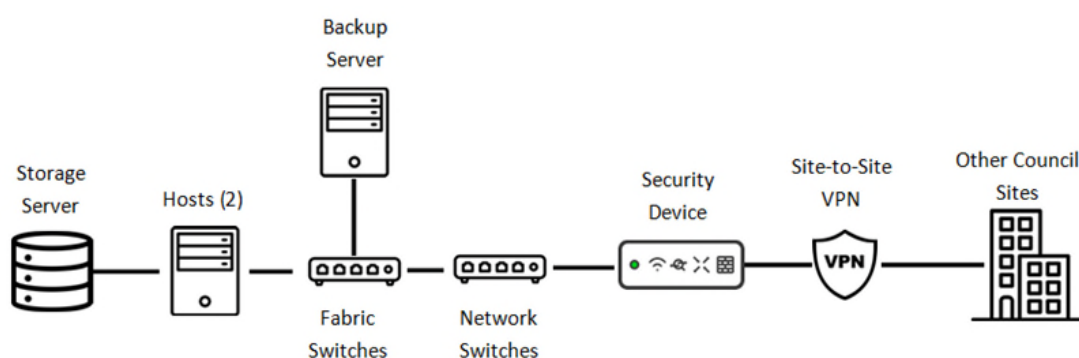
- If the Bingara servers are restored in Warialda, the procurement of additional hosts will be essential to be able to get all the infrastructure running again. However, priority equipment should be able to run on this network.
- If the Bingara servers are restored in Warialda, the Meraki devices in Warialda will have to be upgraded to MX95s at a minimum to have sufficient capacity once services are reestablished completely.
- The public APIs (internet facing) have DNS entries configured to point to the allocated IP addresses for these. This will need to be reconfigured if internet IP addresses change due to restoration.
- Third parties may use whitelisting to allow the API connection to their sites. They will need to be contacted with this information if required.
- For speed and reliability of restoration, if using the Warialda backup server, it may be quicker to physically move the backup server and establish on the new network temporarily.

## 5.2 Warialda Server Room Outage

Our primary site, which accommodates the bulk of our essential IT infrastructure and servers, is currently situated in the Warialda server room. This room is located at the rear of the Warialda office building, at 54 Hope Street.

### Network Diagram

Below is a high-level network diagram to assist in the recovery of IT operations.



### Alternative Sites

#### Primary Option: Bingara Office

If available as a recovery site, the initial restoration should be targeted to occur at the Bingara Office. Utilising the existing server room infrastructure located at this site will minimise downtime in comparison to alternative locations. Further, the internet and server capacity at the Bingara Office is sufficient for the data requirements of day-to-day operations and for backups.

#### Secondary Option: The Living Classroom

Should the Bingara office be unavailable, or if the Warialda Office is expected to be non-operational for an extended period necessitating a secondary site (additional to Bingara for backups), the Warialda Depot could be considered. This is attributed to geographical redundancy from Bingara.

The internet capability is currently poor though, as it only has (FTTN). It is useful for backups. However, procurement of equipment would be required due to the absence of existing server infrastructure at this location.

Otherwise, the Living Classroom would be sufficient, as outlined in the Bingara Office alternative sites.

### **Equipment Procurement**

A list of suppliers is available in section 5.5.

Although it is not the list of equipment established in Warialda, the list of equipment for Bingara should be used as a guide as it is more up to date and capable. Refer to this list as a reference for procuring hardware replacements, or if additional equipment is needed to accommodate increased site demands.

### **Data Restoration**

See section 4.6 for data restoration procedure using Veeam.

Here are some considerations that are specific to the Warialda site that may assist with restoration:

- Ensuring continuity of our backup strategy is crucial, especially if the backup server in Warialda is no longer accessible. Ordering a new server and restoring it promptly is imperative to maintain backup operations and uphold redundancy levels.
- The site-to-site VPN for smaller sites uses the static IPs to establish connections. If the IP addresses at the Warialda site changes, this will need to be reconfigured at each of these sites.
- If the Warialda servers are restored in Bingara, or with different subnets, these will need to be reconfigured during the restoration procedure.
- For speed and reliability of restoration, if using the Bingara backup server, it may be quicker to physically move the backup server and establish on the new network temporarily.

### **5.3 Outage of Both Server Rooms**

If both server rooms become unavailable, selecting a site for permanent restoration becomes necessary, requiring complete provisioning of networking infrastructure. The Bingara site's equipment list should guide replacements to ensure adequacy. Though this entails longer downtime compared to an alternate site, Dell's priority delivery should expedite the process.

Alternatively, a cloud provider could host a cloud vCenter instance for quicker uptime by restoring cloud backups. Bandwidth limitations may slow this process.

Restoration procedures would align with those for the Bingara site in these scenarios.

### **5.4 Small Site Recovery**

In the event of a smaller site becoming unavailable, alternate office locations are established in the Business Continuity Plan. Alternative locations are already enabled to work on Council's network and only replacement PCs and peripherals would be required.

### 5.5 Supplier Details

Below is a list of critical infrastructure providers that may need to be contacted quickly in an emergency.

Dell:  
Ricky.Jamin@Dell.com  
+61 2 9932 1559

MWave:  
Sales  
corporate@mwave.com.au  
1300 727 446

Aussie Broadband:  
support@aussiebroadband.com.au  
1300 880 905

## 6. Monitoring and Review

Monitoring and review are an integral component of the disaster recovery process. The Council acknowledges this importance and pledges to conduct desktop scenarios annually to simulate outages. By engaging in such exercises, the IT team aims to enhance preparedness, identify areas for improvement, and validate the resilience of IT systems and processes.

## 7. Related Documents

Business Continuity Plan  
Cyber Incident Response Plan  
Data Breach Policy  
Incident Response Plan



**5.8 Draft Donations****File Reference:** NA**Delivery Program****Goal:** 5. Organisational management**Outcome:** 5.1 Corporate management**Strategy:** 5.1.5 Provision of responsible internal governance**Author:** CFO**STAFF DISCLOSURE OF INTEREST** Nil**IN BRIEF/SUMMARY RECOMMENDATION**

A list of donations for the 2025 Financial Year is presented to Council each year.

**TABLED ITEMS** Nil**COMMENT**

As part of Council's budget process, a list of donations are included for the 2025 Financial Year.

**OFFICER RECOMMENDATION****THAT** the report be received.**ATTACHMENTS**

1. Donations 2024-25 [5.8.1 - 7 pages]

**COMMITTEE RESOLUTION:****THAT** the report be received.**(Moved Rod Smith, Seconded Jack O'Hara)****CARRIED****For:** Cr J Coulton, Jack O'Hara and Rod Smith**Against:** Nil

<b>Attachment 1 Summary</b>					
<b>Classification</b>	<b>Definite Donation Allocations</b>	<b>Source of funds</b>			
		<b>General Fund</b>	<b>Sewer Fund</b>	<b>Water Fund</b>	<b>Waste</b>
<b>Donations less than \$1,000</b>	\$29,000	\$29,000			
<b>Donations greater than \$1,000</b>	\$50,000	\$50,000			
<b>Foregone Income</b>	\$69,304	\$14,011	\$13,543	\$20,502	\$21,248
<b>Internal allocation</b>	\$38,000	\$38,000			
<b>Totals</b>	<b>\$186,304</b>	<b>\$131,011</b>	<b>\$13,543</b>	<b>\$20,502</b>	<b>\$21,248</b>
<b>In-Kind contributions allocated across other expenditure areas</b>	\$45,250	\$45,250			

Attachment 2 - Donations < \$1,000		
Organisation	Donation Type	Proposed Donation*
Upper Horton Rodeo and Campdraft	Annual sponsorship	\$500
Warialda Sports Council Awards	Annual sponsorship	\$350
Bingara Sporting Club Awards	Annual sponsorship	\$350
Warialda Rugby League Football Club	Annual sponsorship	\$500
Bingara Bullets Rugby League Football Club	Annual sponsorship	\$500
Bingara Missiles League Tag	Annual sponsorship	\$325
Warialda Ladies League Tag	Annual sponsorship	\$325
Warialda High School	Annual academic prizes	\$600
Bingara Central School	Annual academic prizes	\$1,000
Warialda Primary School	Annual academic prizes	\$600
St Josephs Primary School	Annual academic prizes	\$600
Gravesend Primary School	Annual academic prizes	\$600
North Star Primary School	Annual academic prizes	\$600
Croppa Creek Primary School	Annual academic prizes	\$600
Unallocated	Donations requests received during the year	\$21,550
<b>Totals</b>		<b>\$29,000</b>
*Subject to sporting teams participating or events being held		

Attachment 3 - Donations > \$1,000		
Organisation	Donation Type	Proposed Donation Requested*
Barraba PA & H Association	Annual donation	\$2,000
Warialda P & A Association	Annual donation	\$2,000
Bingara Show Society	Annual donation	\$2,000
Bingara Orange Festival	Annual sponsorship	\$15,000
Warialda Honey Festival	Annual sponsorship	\$15,000
Bush Bursary NSW Doctors' Network	Annual sponsorship	\$5,000
Warialda Rotary	Australia Day Celebrations Warialda	\$2,000
Barwon Medical Scholarship	Annual sponsorship	\$5,000
Warialda Motor Sports Club	Warialda Off Road event	\$2,000
<b>Totals</b>		<b>\$50,000</b>
<b>*Subject to events being held</b>		

Attachment 4 - FOREGONE INCOME							
Organisation	Donation Type	Recommended donation	General Fund	Sewer Fund	Water Fund	Waste	Stormwater Levy (Incl in GF total)
All junior and school sports plus community groups	Waiving of all hire fees	\$5,000	\$5,000				
Anglican Church, North Star	Waiving water & waste charges	\$1,223			\$550	\$673	
Bingara Bullets Rugby League Club (If participating)	Use of oval and training lights	\$800	\$800				
Bingara Radiance Club	Rates and other charges subsidy	\$4,831	\$988	\$600	\$550	\$2,693	\$75
Catholic Church, Presbytery, St Joseph's Primary School and Convent	Water, sewerage and waste charges	\$10,227	\$75	\$2,966	\$3,438	\$3,748	\$75
CWA North Star	Rates and other charges subsidy	\$1,896			\$550	\$1,346	
CWA Warialda	Rates and other charges subsidy	\$2,571	\$75	\$600	\$550	\$1,346	\$75
Gravesend Showground	Waste charges	\$1,533			\$860	\$673	
Gwydir Rugby Club (If participating)	Use of oval and training facilities	\$1,000	\$1,000				
Presbyterian Church Warialda	Water, sewerage and waste charges	\$2,067	\$75	\$769	\$550	\$673	\$75
Scots Presbyterian Church, Bingara	Water, sewerage and waste charges	\$1,898	\$75	\$600	\$550	\$673	\$75
St Johns Anglican Church, Bingara	Water, sewerage and waste charges	\$3,431	\$75	\$1,275	\$1,408	\$673	\$75
St Mary's Catholic Church, Bingara	Water, sewerage and waste charges	\$4,796	\$75	\$1,967	\$1,408	\$1,346	\$75

Organisation	Donation Type	Recommended donation	General Fund	Sewer Fund	Water Fund	Waste	Stormwater Levy (Incl in GF total)
St Simon and Jude's Anglican Church, Warialda	Water, sewerage and waste charges	\$2,571	\$75	\$600	\$550	\$1,346	\$75
Uniting Church, Bingara	Water, sewerage and waste charges	\$1,898	\$75	\$600	\$550	\$673	\$75
Unleash The Black Dog Ball (If held)	Waive hire fees of Roxy and kitchen	\$1,000	\$1,000				
Bingara Central School	Partial waiving of water charges	\$5,000			\$5,000		
Waiving Development Appln and other fees	For community group activities requiring a development application	\$3,000	\$3,000				
Carinda House	Water, sewerage and waste charges	\$4,044	\$1,548	\$600	\$550	\$1,346	\$75
Warialda P & A Association	Rates, water, sewerage and waste charges	\$9,172	\$75	\$2,966	\$3,438	\$2,693	\$75
Warialda Rail Recreation Reserve	Waste charges	\$1,346				\$1,346	
<b>Totals</b>		<b>\$69,304</b>	<b>\$14,011</b>	<b>\$13,543</b>	<b>\$20,502</b>	<b>\$21,248</b>	<b>\$825</b>

Attachment 5 - 'Council Internal 'Donations'		
Organisation	Donation Type	Recommended Donation*
Willoughby-Gwydir exchange program	Annual allocation	\$10,000
Gwydir Learning Region	Annual allocation	\$20,000
Gwydir Learning Region's Country Education Foundation Committee	Annual allocation	\$5,000
Industry awards	Prizes and assistance during annual business award event	\$3,000
<b>Totals</b>		<b>\$38,000</b>

\*Subject to events being held

Attachment 6 - IN KIND SUPPORT (Allocated from within maintenance budgets)		
Organisation	Donation Type	Recommended Allocation
Bingara events unallocated	Support for community events	\$10,000
Bingara Jockey Club	Preparation for annual race day	\$2,000
Bingara RSL Club and Sub Branch	Upkeep of memorial gardens in Bingara	\$1,000
Bingara Show Society	Maintenance of showground	\$3,000
Carinda House Committee	Maintenance requests	\$1,000
Myall Creek Memorial Committee	Ground maintenance for annual commemoration	\$7,000
Warialda Apex Committee	Support during events	\$500
Warialda Events unallocated	Support for community events	\$10,000
Warialda Jockey Club	Preparation for annual race day	\$2,000
Warialda Preschool	Building Maintenance	\$2,000
Warialda P&A Association	Support during events	\$3,000
Warialda Tennis Club	Ground maintenance	\$750
Community Groups	Printing and photocopy	\$3,000
<b>Totals</b>		<b>\$45,250</b>



**5.9 Draft Capital Works Program****File Reference:** NA**Delivery Program****Goal:** 5. Organisational management**Outcome:** 5.1 Corporate management**Strategy:** 5.1.5 Provision of responsible internal governance**Author:** CFO**STAFF DISCLOSURE OF INTEREST** Nil**IN BRIEF/SUMMARY RECOMMENDATION**

A list of the Capital Works that are included within the 2024-2025 Budget are extracted separately.

**TABLED ITEMS** Nil**COMMENT**

A list of the Capital Works Program is included as part of the 2025 Financial Year budget.

**OFFICER RECOMMENDATION****THAT** the report be received.**ATTACHMENTS**

1. 2025 Draft Capital Program [5.9.1 - 3 pages]

**COMMITTEE RESOLUTION:****THAT** the report be received.**(Moved Jack O'Hara, Seconded Rod Smith)****CARRIED****For:** Cr J Coulton, Jack O'Hara and Rod Smith**Against:** Nil

Resource Group	Next Year Budget
<b>01 - General Fund</b>	
<b>00001923 - Sale of Plant Assets Income</b>	
99 Sale Proceeds - Contra Sales	-\$500,000
99 Uncapitalised Works In Progress	\$2,000,000
<b>00001923 - Sale of Plant Assets Income Total</b>	<b>\$1,500,000</b>
<b>00004015 - Caravan Park Capital Works</b>	
99 Uncapitalised Works In Progress	\$155,000
<b>00004015 - Caravan Park Capital Works Total</b>	<b>\$155,000</b>
<b>00004449 - IT annual replacement programProposal 2015.842</b>	
99 Uncapitalised Works In Progress	\$249,000
<b>00004449 - IT annual replacement programProposal 2015.842 Total</b>	<b>\$249,000</b>
<b>00005187 - BUDGET - Unsealed Local Road Surface - Roads to Recovery - 2024/2025 budget</b>	
1.5 Grants subsidies contributions - Op	-\$1,182,224
<b>00005187 - BUDGET - Unsealed Local Road Surface - Roads to Recovery - 2024/2025 budget Total</b>	<b>-\$1,182,224</b>
<b>00005215 - Unsealed Local Roads Capital Works -2024-2025 Budget FA Grants</b>	
1.5 Grants subsidies contributions - Op	-\$1,360,000
<b>00005215 - Unsealed Local Roads Capital Works -2024-2025 Budget FA Grants Total</b>	<b>-\$1,360,000</b>
<b>00006053 - Big River Dreaming - Interpretive Centre - Restart NSW Fund</b>	
1.6 Grants Subsidies Contributions - Cap	-\$564,435
99 Uncapitalised Works In Progress	\$783,938
<b>00006053 - Big River Dreaming - Interpretive Centre - Restart NSW Fund Total</b>	<b>\$219,503</b>
<b>00006081 - Big River Dreaming - Information Station Signage - Restart NSW Fund</b>	
1.6 Grants Subsidies Contributions - Cap	-\$46,544
99 Uncapitalised Works In Progress	\$62,058
<b>00006081 - Big River Dreaming - Information Station Signage - Restart NSW Fund Total</b>	<b>\$15,514</b>
<b>00007043 - Unit 7 Plunket Street Aged Units - Refurbishment</b>	
99 Uncapitalised Works In Progress	\$30,000
<b>00007043 - Unit 7 Plunket Street Aged Units - Refurbishment Total</b>	<b>\$30,000</b>
<b>00007155 - CAPEX - Watering System Warialda</b>	
99 Uncapitalised Works In Progress	\$100,000
<b>00007155 - CAPEX - Watering System Warialda Total</b>	<b>\$100,000</b>
<b>00007197 - Arterial - SR041 - County Boundary Road - Upgrade to Sealed Formation - Roads of Strategic IMportance (ROSI)</b>	
1.6 Grants Subsidies Contributions - Cap	-\$4,044,000
99 Uncapitalised Works In Progress	\$4,044,000
<b>00007197 - Arterial - SR041 - County Boundary Road - Upgrade to Sealed Formation - Roads of Strategic IMportance (ROSI) Total</b>	<b>\$0</b>
<b>00007374 - IB Bore Road Sealing - CONSTRUCTION WORK ORDER - \$9,544,410 State (FCR), \$2,000,000 Federal (HVSP)</b>	
1.6 Grants Subsidies Contributions - Cap	-\$1,500,000
99 Uncapitalised Works In Progress	\$1,500,000
<b>00007374 - IB Bore Road Sealing - CONSTRUCTION WORK ORDER - \$9,544,410 State (FCR), \$2,000,000 Federal (HVSP) Total</b>	<b>\$0</b>
<b>00007441 - Naroo - Building Upgrade - ACAR Grant Funding (\$493,2115)</b>	
1.6 Grants Subsidies Contributions - Cap	-\$1,100,000
99 Uncapitalised Works In Progress	\$1,100,000
<b>00007441 - Naroo - Building Upgrade - ACAR Grant Funding (\$493,2115) Total</b>	<b>\$0</b>

Resource Group	Next Year Budget
<b>00007460 - Naroo - Business Improvement Grant Fund - Dept of Health Grant Funding (\$270,000 ex gst)</b>	
1.6 Grants Subsidies Contributions - Cap	-\$137,899
99 Uncapitalised Works In Progress	\$137,899
<b>Total</b>	<b>\$0</b>
<b>00007492 - BUDGET - Unsealed Roads Capital Works - 2024/2025</b>	
99 Uncapitalised Works In Progress	\$1,182,224
<b>00007492 - BUDGET - Unsealed Roads Capital Works - 2024/2025 Total</b>	<b>\$1,182,224</b>
<b>00007494 - BUDGET - Sealed Local Roads Capital Works - 2024/2025</b>	
99 Uncapitalised Works In Progress	\$771,983
<b>00007494 - BUDGET - Sealed Local Roads Capital Works - 2024/2025 Total</b>	<b>\$771,983</b>
<b>00007496 - BUDGET - Urban Roads Capital Works - 2022/2023</b>	
1.5 Grants subsidies contributions - Op	-\$889,709
99 Uncapitalised Works In Progress	\$681,933
<b>00007496 - BUDGET - Urban Roads Capital Works - 2022/2023 Total</b>	<b>-\$207,776</b>
<b>09/23</b>	
99 Uncapitalised Works In Progress	\$10,000
<b>09/23 Total</b>	<b>\$10,000</b>
<b>00007658 - LRCI Phase 3 - North Star Hall Restumping - \$135k - Completion date 09/22</b>	
1.6 Grants Subsidies Contributions - Cap	-\$112,522
99 Uncapitalised Works In Progress	\$112,522
<b>00007658 - LRCI Phase 3 - North Star Hall Restumping - \$135k - Completion date 09/22 Total</b>	<b>\$0</b>
<b>gst)</b>	
1.6 Grants Subsidies Contributions - Cap	-\$105,000
99 Uncapitalised Works In Progress	\$105,000
<b>gst) Total</b>	<b>\$0</b>
<b>00007806 - RR7705 North Star Road - 2022/2023 Repair Program CH 49.615 to 50.815</b>	
1.6 Grants Subsidies Contributions - Cap	-\$600,000
99 Uncapitalised Works In Progress	\$600,000
<b>00007806 - RR7705 North Star Road - 2022/2023 Repair Program CH 49.615 to 50.815 Total</b>	<b>\$0</b>
<b>00007841 - Stormwater Capital Works Budget - 2024/2025</b>	
99 Uncapitalised Works In Progress	\$107,500
<b>00007841 - Stormwater Capital Works Budget - 2024/2025 Total</b>	<b>\$107,500</b>
<b>00007884 - Croppa Creek Road - Fixing Country Roads</b>	
1.6 Grants Subsidies Contributions - Cap	-\$7,456,722
99 Uncapitalised Works In Progress	\$7,656,722
<b>00007884 - Croppa Creek Road - Fixing Country Roads Total</b>	<b>\$200,000</b>
<b>00007888 - Plunkett Street Aged Units - Boundary Fencing</b>	
99 Uncapitalised Works In Progress	\$20,000
<b>00007888 - Plunkett Street Aged Units - Boundary Fencing Total</b>	<b>\$20,000</b>
<b>00007894 - Bingara Administration Building NEW BUILD</b>	
1.4 Other revenues	-\$5,000,000
99 Uncapitalised Works In Progress	\$5,000,000
<b>00007894 - Bingara Administration Building NEW BUILD Total</b>	<b>\$0</b>
<b>00009038 - Kerb and Gutter Renewal Program - Shire Wide 2024/2025 Budget</b>	
99 Uncapitalised Works In Progress	\$50,000
<b>00009038 - Kerb and Gutter Renewal Program - Shire Wide 2024/2025 Budget Total</b>	<b>\$50,000</b>

Resource Group	Next Year Budget
<b>00009045 - 2023-24 Workshop Capex - tools and equipment</b>	
99 Uncapitalised Works In Progress	\$15,000
<b>00009045 - 2023-24 Workshop Capex - tools and equipment Total</b>	<b>\$15,000</b>
<b>00009084 - Bingara Arts Centre (Toy Library) - Painting and R&amp;M</b>	
99 Uncapitalised Works In Progress	\$10,500
<b>00009084 - Bingara Arts Centre (Toy Library) - Painting and R&amp;M Total</b>	<b>\$10,500</b>
<b>00009087 - Bingara Administration Centre - Furniture &amp; Furnishings ( including blinds ) CAPX</b>	
99 Uncapitalised Works In Progress	\$150,000
<b>00009087 - Bingara Administration Centre - Furniture &amp; Furnishings ( including blinds ) CAPX Total</b>	<b>\$150,000</b>
<b>00009090 - Warialda Gym (Squash Courts) - re-roofing of lower roof - CAPEX</b>	
99 Uncapitalised Works In Progress	\$10,000
<b>00009090 - Warialda Gym (Squash Courts) - re-roofing of lower roof - CAPEX Total</b>	<b>\$10,000</b>
<b>00009098 - Bingara Campdraft Arena upgrade</b>	
99 Uncapitalised Works In Progress	\$20,000
<b>00009098 - Bingara Campdraft Arena upgrade Total</b>	<b>\$20,000</b>
<b>01 - General Fund Total</b>	<b>\$2,066,224</b>
<b>02 - Water Fund</b>	
<b>00007735 - Water - CAPEX - 2023 - Gravesend Water treatment Plant - Grant Funded stage 1</b>	
1.6 Grants Subsidies Contributions - Cap	-\$2,250,000
99 Uncapitalised Works In Progress	\$3,000,000
<b>00007735 - Water - CAPEX - 2023 - Gravesend Water treatment Plant - Grant Funded stage 1 Total</b>	<b>\$750,000</b>
<b>00007949 - Water - CAPEX - 2023-24 Water Meter Replacements</b>	
99 Uncapitalised Works In Progress	\$20,000
<b>00007949 - Water - CAPEX - 2023-24 Water Meter Replacements Total</b>	<b>\$20,000</b>
<b>00007962 - Water - Capex - 2023-24 - Coin Operated Standpipe</b>	
99 Uncapitalised Works In Progress	\$20,000
<b>00007962 - Water - Capex - 2023-24 - Coin Operated Standpipe Total</b>	<b>\$20,000</b>
<b>02 - Water Fund Total</b>	<b>\$790,000</b>
<b>03 - Sewer Fund</b>	
<b>00009046 - SEWER Capex - 2023-24 - WSPS 3 - pump replacement</b>	
99 Uncapitalised Works In Progress	\$20,000
<b>00009046 - SEWER Capex - 2023-24 - WSPS 3 - pump replacement Total</b>	<b>\$20,000</b>
<b>00009082 - Sewer - Capex - 2024-25 - Bingara SPS No 1 - Switchboard replacement</b>	
99 Uncapitalised Works In Progress	\$60,000
<b>00009082 - Sewer - Capex - 2024-25 - Bingara SPS No 1 - Switchboard replacement Total</b>	<b>\$60,000</b>
<b>00009083 - Sewer - Capex - 2024-25 Manhole Refurbishments shire wide</b>	
99 Uncapitalised Works In Progress	\$60,000
<b>00009083 - Sewer - Capex - 2024-25 Manhole Refurbishments shire wide Total</b>	<b>\$60,000</b>
<b>03 - Sewer Fund Total</b>	<b>\$140,000</b>
<b>Total</b>	<b><u><u>\$2,996,224</u></u></b>

**5.10 Draft 2024-2025 Budget****File Reference:** NA**Delivery Program****Goal:** 5. Organisational management**Outcome:** 5.1 Corporate management**Strategy:** 5.1.5 Provision of responsible internal governance**Author:** CFO**STAFF DISCLOSURE OF INTEREST** Nil**IN BRIEF/SUMMARY RECOMMENDATION**

The draft budget for the 2025 Financial Year be presented to the ARIC committee for review.

**TABLED ITEMS** Nil**COMMENT**

The draft budget is required to go on Public Display for 28 days. This budget is presented to the ARIC committee for comment.

**OFFICER RECOMMENDATION****THAT** the report be received.**ATTACHMENTS**

1. 2025 Draft Budget Including Depreciation [5.10.1 - 21 pages]

**COMMITTEE RESOLUTION:****THAT** the report be received.

**FURTHER** that the Council continue to look for areas of savings to ensure the Council's ongoing financial sustainability.

(Moved Jack O'Hara, Seconded Rod Smith)

**CARRIED****For:** Cr J Coulton, Jack O'Hara and Rod Smith**Against:** Nil

## DRAFT BUDGET 2024 -2025

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>01 - General Fund</b>				
<b>1.1.3 Community Fitness</b>				
1.2 User charges and fees	-\$38,639	-\$38,614	-\$46,000	-\$40,000
2.1 Employee benefits and on-costs	\$8,819	\$10,981	\$13,800	\$15,686
2.3 Materials	\$15,564	\$9,760	\$17,000	\$18,000
2.4 Contracts	\$191	\$297	\$2,600	\$1,200
2.6 Other expenses	\$2,278	\$2,736	\$4,800	\$5,000
2.8 Internal expense	\$703	\$185	\$3,000	\$1,000
<b>1.1.3 Community Fitness Total</b>	<b>-\$11,083</b>	<b>-\$14,654</b>	<b>-\$4,800</b>	<b>\$886</b>
<b>1.1.3 Families NSW</b>				
1.2 User charges and fees	-\$241	-\$314	-\$1,273	\$0
1.5 Grants subsidies contributions - Op	-\$176,022	-\$163,001	-\$179,225	-\$174,688
2.1 Employee benefits and on-costs	\$116,757	\$121,994	\$128,855	\$185,013
2.3 Materials	\$32,116	\$16,883	\$37,150	\$12,650
2.4 Contracts	\$1,849	\$1,233	\$765	\$1,135
2.6 Other expenses	\$8,136	\$6,843	\$7,200	\$3,180
2.8 Internal expense	\$4,290	\$4,488	\$4,342	\$4,047
<b>1.1.3 Families NSW Total</b>	<b>-\$13,115</b>	<b>-\$11,873</b>	<b>-\$2,186</b>	<b>\$31,337</b>
<b>1.2.1 Naroo Aged Care</b>				
1.2 User charges and fees	-\$891,396	-\$991,489	-\$850,000	-\$850,000
1.3 Interest and investment revenue	\$1,896	-\$5,772	-\$5,000	\$3,000
1.4 Other revenues	-\$73	-\$17,771	-\$23,000	\$0
1.5 Grants subsidies contributions - Op	-\$2,100,766	-\$2,849,109	-\$3,520,000	-\$3,400,000
1.6 Grants Subsidies Contributions - Cap	-\$178,539	-\$441,493	-\$1,342,899	-\$1,342,899
2.1 Employee benefits and on-costs	\$2,412,571	\$2,315,792	\$3,135,250	\$3,176,250
2.2 Borrowing costs	\$149,847	\$124,658	\$32,000	\$27,190
2.3 Materials	\$337,804	\$414,212	\$453,350	\$487,500
2.4 Contracts	\$152,191	\$132,685	\$279,500	\$229,700
2.5 Depreciation & amortisation	\$117,520	\$123,823	\$121,166	\$136,432
2.6 Other expenses	\$66,321	\$89,085	\$110,500	\$124,800
2.8 Internal expense	\$106,522	\$124,934	\$69,450	\$75,250
99 Uncapitalised Works In Progress	\$178,539	\$498,660	\$1,205,000	\$1,342,899
<b>1.2.1 Naroo Aged Care Total</b>	<b>\$352,438</b>	<b>-\$481,783</b>	<b>-\$334,683</b>	<b>\$10,122</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>1.2.2 Rural Fire Service</b>				
1.4 Other revenues	-\$50,280	\$0	\$0	\$0
1.5 Grants subsidies contributions - Op	-\$325,783	-\$234,435	-\$232,040	-\$222,981
1.90 Net gain from disposal of assets	-\$66,856	-\$21,684	\$0	\$0
2.1 Employee benefits and on-costs	\$11,057	\$8,938	\$11,500	\$2,281
2.3 Materials	\$61,213	\$77,815	\$53,540	\$0
2.4 Contracts	\$30,180	\$170,183	\$146,900	\$224,480
2.5 Depreciation & amortisation	\$275,561	\$335,717	\$335,718	\$336,747
2.6 Other expenses	\$420,863	\$536,050	\$570,338	\$521,035
2.8 Internal expense	\$10,017	\$9,672	\$12,500	\$0
2.90 Net loss from disposal of assets	\$0	\$11,037	\$0	\$0
99 Uncapitalised Works In Progress	\$47,759	\$23,720	\$0	\$0
<b>1.2.2 Rural Fire Service Total</b>	<b>\$413,731</b>	<b>\$917,012</b>	<b>\$898,456</b>	<b>\$861,562</b>
<b>1.2.3 Roxy</b>				
1.1 Rates and annual charges	\$0	\$0	-\$150	\$0
1.2 User charges and fees	-\$12,116	-\$14,016	-\$12,437	\$0
1.4 Other revenues	-\$2,590	-\$13,193	-\$9,077	-\$19,000
1.5 Grants subsidies contributions - Op	\$0	-\$1,500	\$0	\$0
1.6 Grants Subsidies Contributions - Cap	\$0	-\$113	-\$495,000	\$0
2.1 Employee benefits and on-costs	\$52,520	\$37,643	\$35,000	\$44,923
2.2 Borrowing costs	\$8,247	\$6,574	\$5,700	\$4,597
2.3 Materials	\$4,931	\$37,739	\$9,230	\$29,500
2.4 Contracts	\$49,970	\$23,054	\$69,800	\$69,700
2.5 Depreciation & amortisation	\$119,442	\$125,870	\$131,187	\$131,187
2.6 Other expenses	\$15,838	\$14,110	\$16,764	\$3,450
2.8 Internal expense	\$14,763	\$14,791	\$8,559	\$8,900
99 Uncapitalised Works In Progress	\$0	\$113	\$495,000	\$0
<b>1.2.3 Roxy Total</b>	<b>\$251,004</b>	<b>\$231,073</b>	<b>\$254,576</b>	<b>\$273,257</b>
<b>2.1.1 Bridges</b>				
2.2 Borrowing costs	\$20,702	\$16,994	\$15,000	\$12,354
2.5 Depreciation & amortisation	\$156,909	\$133,866	\$133,866	\$140,661
<b>2.1.1 Bridges Total</b>	<b>\$177,611</b>	<b>\$150,860</b>	<b>\$148,866</b>	<b>\$153,015</b>
<b>2.1.1 Bridges on Regional Rds</b>				
2.1 Employee benefits and on-costs	\$0	\$816	\$0	\$0
2.5 Depreciation & amortisation	\$280,331	\$220,748	\$220,748	\$231,644
2.8 Internal expense	\$0	\$1,836	\$0	\$0
<b>2.1.1 Bridges on Regional Rds Total</b>	<b>\$280,331</b>	<b>\$223,400</b>	<b>\$220,748</b>	<b>\$231,644</b>
<b>2.1.1 Building Services Administration</b>				
2.1 Employee benefits and on-costs	\$232,603	\$246,482	\$246,300	\$262,169
2.3 Materials	\$27,881	\$25,149	\$41,940	\$34,500
2.6 Other expenses	\$2,166	\$1,351	\$5,250	\$3,250
2.8 Internal expense	\$11,468	\$33,130	\$12,000	\$42,750
<b>2.1.1 Building Services Administration Total</b>	<b>\$274,118</b>	<b>\$306,112</b>	<b>\$305,490</b>	<b>\$342,669</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>2.1.3 Caravan Parks</b>				
1.2 User charges and fees	-\$393,519	-\$467,127	-\$352,000	-\$367,000
1.4 Other revenues	-\$14,021	-\$8,744	-\$7,300	-\$5,000
1.6 Grants Subsidies Contributions - Cap	-\$165,325	-\$482,239	-\$250,919	\$0
1.7 Internal revenues	-\$12,572	\$0	\$0	\$0
2.1 Employee benefits and on-costs	\$168,211	\$170,318	\$180,000	\$217,639
2.2 Borrowing costs	\$11,827	\$7,722	\$2,500	\$1,501
2.3 Materials	\$13,463	\$15,806	\$16,700	\$22,700
2.4 Contracts	\$40,154	\$55,849	\$111,000	\$1,000
2.5 Depreciation & amortisation	\$54,234	\$59,778	\$59,720	\$60,619
2.6 Other expenses	\$42,847	\$58,558	\$69,000	\$77,500
2.8 Internal expense	\$44,353	\$66,248	\$54,590	\$38,490
99 Uncapitalised Works In Progress	\$165,325	\$482,239	\$40,175	\$155,000
<b>2.1.3 Caravan Parks Total</b>	<b>-\$45,024</b>	<b>-\$41,593</b>	<b>-\$76,534</b>	<b>\$202,449</b>
<b>2.1.3 Tourism</b>				
1.2 User charges and fees	-\$1,523	-\$3,704	-\$12	\$0
1.4 Other revenues	-\$21,109	-\$23,348	-\$19,627	-\$18,000
1.5 Grants subsidies contributions - Op	-\$1,187	-\$4,479	-\$3,500	-\$2,500
1.7 Internal revenues	-\$114	-\$441	\$0	\$0
2.1 Employee benefits and on-costs	\$195,361	\$148,800	\$153,200	\$173,646
2.2 Borrowing costs	\$3,416	\$3,052	\$2,750	\$2,330
2.3 Materials	\$32,007	\$36,932	\$139,000	\$42,500
2.4 Contracts	\$9,760	\$4,991	\$55,800	\$6,850
2.5 Depreciation & amortisation	\$12,221	\$13,148	\$13,148	\$13,466
2.6 Other expenses	\$13,979	\$10,102	\$15,100	\$12,100
2.8 Internal expense	\$29,912	\$38,573	\$20,415	\$31,150
<b>2.1.3 Tourism Total</b>	<b>\$272,724</b>	<b>\$223,626</b>	<b>\$376,274</b>	<b>\$261,542</b>
<b>2.2.2 Gwydir Learning Region</b>				
1.6 Grants Subsidies Contributions - Cap	\$0	-\$850,000	-\$85,000	\$0
2.1 Employee benefits and on-costs	\$47,440	\$21,952	\$27,251	\$65,632
2.2 Borrowing costs	\$1,608	\$0	\$0	\$0
2.3 Materials	\$11,049	\$1,841	\$1,150	\$5,000
2.4 Contracts	\$4,842	\$2,314	\$12,337	\$5,500
2.5 Depreciation & amortisation	\$3,932	\$3,932	\$0	\$3,932
2.6 Other expenses	\$2,858	\$6,578	\$13,934	\$15,100
2.8 Internal expense	\$41,914	\$68,810	\$10,391	\$51,820
99 Uncapitalised Works In Progress	\$12,031	\$922,875	\$205,000	\$0
<b>2.2.2 Gwydir Learning Region Total</b>	<b>\$125,673</b>	<b>\$178,300</b>	<b>\$185,063</b>	<b>\$146,984</b>



Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>2.2.2 Tharawonga</b>				
1.2 User charges and fees	-\$31,631	-\$39,453	-\$38,000	-\$40,000
1.4 Other revenues	-\$49,703	-\$53,033	-\$64,000	-\$65,000
1.5 Grants subsidies contributions - Op	-\$296,490	-\$365,108	-\$372,410	-\$360,000
2.1 Employee benefits and on-costs	\$288,179	\$351,791	\$396,044	\$374,778
2.3 Materials	\$26,980	\$37,842	\$45,500	\$26,500
2.4 Contracts	\$3,235	\$3,460	\$3,510	\$4,000
2.5 Depreciation & amortisation	\$1,563	\$1,606	\$1,606	\$1,622
2.6 Other expenses	\$2,353	\$8,845	\$4,300	\$8,100
2.8 Internal expense	\$49,564	\$53,463	\$50,000	\$50,000
<b>2.2.2 Tharawonga Total</b>	<b>-\$5,949</b>	<b>-\$587</b>	<b>\$26,550</b>	<b>\$0</b>
<b>3.1.1 Planning</b>				
1.2 User charges and fees	-\$83,203	-\$97,692	-\$57,000	-\$73,500
1.3 Interest and investment revenue	\$3,263	-\$6,162	-\$2,000	\$0
1.4 Other revenues	-\$416	-\$109	-\$100	-\$500
1.5 Grants subsidies contributions - Op	-\$13,074	-\$0	-\$10,000	\$0
1.6 Grants Subsidies Contributions - Cap	-\$54,299	-\$182,456	-\$98,000	-\$100,000
2.1 Employee benefits and on-costs	\$169,724	\$194,753	\$287,000	\$340,000
2.3 Materials	\$5,216	\$5,545	\$13,160	\$5,650
2.4 Contracts	\$0	\$17,792	\$34,808	\$80,000
2.6 Other expenses	\$2,459	\$110	\$520	\$0
2.8 Internal expense	\$99,383	\$153,717	\$157,500	\$159,200
<b>3.1.1 Planning Total</b>	<b>\$129,053</b>	<b>\$85,497</b>	<b>\$325,888</b>	<b>\$410,850</b>
<b>3.1.3 Noxious Weeds</b>				
1.2 User charges and fees	-\$180	\$0	-\$501	\$0
1.4 Other revenues	-\$3,150	-\$1,021	-\$2,600	-\$1,000
1.5 Grants subsidies contributions - Op	-\$103,600	-\$126,600	-\$67,000	-\$70,000
2.1 Employee benefits and on-costs	\$141,033	\$136,148	\$175,468	\$142,800
2.3 Materials	\$4,764	\$10,136	\$5,692	\$14,300
2.4 Contracts	\$30,693	\$7,560	\$0	\$10,000
2.6 Other expenses	\$1,281	\$239	\$1,264	\$1,100
2.8 Internal expense	\$58,847	\$57,869	\$63,222	\$64,000
<b>3.1.3 Noxious Weeds Total</b>	<b>\$129,688</b>	<b>\$84,331</b>	<b>\$175,545</b>	<b>\$161,200</b>
<b>4.1.2 Social Services Admin</b>				
2.1 Employee benefits and on-costs	\$29,166	\$570	\$42,000	\$40,675
2.8 Internal expense	-\$1,610	\$4,388	\$4,000	\$0
<b>4.1.2 Social Services Admin Total</b>	<b>\$27,556</b>	<b>\$4,958</b>	<b>\$46,000</b>	<b>\$40,675</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>5.1 Organisational Development</b>				
<b>Administration</b>				
1.2 User charges and fees	-\$16,946	-\$3,357	-\$4,000	\$0
1.4 Other revenues	-\$3,600	-\$3,641	-\$3,500	\$0
1.7 Internal revenues	-\$1,318	-\$77	\$0	\$0
2.1 Employee benefits and on-costs	\$55,630	\$58,051	\$119,000	\$19,000
2.3 Materials	\$32,070	\$47,363	\$56,016	\$85,000
2.4 Contracts	\$3,888	\$1,426	\$20,000	\$20,000
2.6 Other expenses	\$3,694	\$4,058	\$22,000	\$11,000
2.8 Internal expense	\$59,184	\$81,919	\$40,000	\$88,500
<b>5.1 Organisational Development Administration Total</b>	<b>\$132,603</b>	<b>\$185,742</b>	<b>\$249,516</b>	<b>\$223,500</b>
<b>5.1.1 Employee Oncost</b>				
2.1 Employee benefits and on-costs	-\$38,887	\$461,147	\$510,000	\$807,000
<b>5.1.1 Employee Oncost Total</b>	<b>-\$38,887</b>	<b>\$461,147</b>	<b>\$510,000</b>	<b>\$807,000</b>
<b>5.1.1 General Revenues</b>				
1.1 Rates and annual charges	-\$8,307,452	-\$8,385,427	-\$8,662,457	-\$9,129,818
1.3 Interest and investment revenue	\$22,409	-\$77,184	-\$35,000	-\$10,000
1.5 Grants subsidies contributions - Op	-\$6,620,295	-\$7,773,608	-\$1,724,632	-\$50,000
2.3 Materials	\$6,929	\$11,677	\$27,500	\$27,800
2.4 Contracts	\$10,980	\$11,497	\$12,000	\$15,000
<b>5.1.1 General Revenues Total</b>	<b>-\$14,887,429</b>	<b>-\$16,213,045</b>	<b>-\$10,382,589</b>	<b>-\$9,147,018</b>
<b>5.1.2 Information Services</b>				
1.7 Internal revenues	-\$785,478	-\$1,218,753	-\$850,000	-\$900,000
2.1 Employee benefits and on-costs	\$485,004	\$501,844	\$560,000	\$500,000
2.2 Borrowing costs	\$4,006	\$3,077	\$2,500	\$1,470
2.3 Materials	\$434,745	\$486,225	\$163,100	\$172,000
2.4 Contracts	\$144,751	\$46,487	\$112,000	\$201,000
2.5 Depreciation & amortisation	\$95,436	\$103,362	\$100,914	\$92,100
2.6 Other expenses	\$61,987	\$50,228	\$75,500	\$96,000
2.8 Internal expense	\$42,368	\$56,059	\$70,000	\$70,000
99 Sale Proceeds - Contra Sales	-\$80	\$0	\$0	\$0
99 Uncapitalised Works In Progress	\$81,624	\$38,807	\$110,500	\$249,000
<b>5.1.2 Information Services Total</b>	<b>\$564,363</b>	<b>\$67,337</b>	<b>\$344,514</b>	<b>\$481,570</b>
<b>5.1.3 Human Resources</b>				
1.7 Internal revenues	\$0	\$0	-\$720,000	-\$720,000
2.1 Employee benefits and on-costs	\$848,191	\$727,462	\$760,500	\$804,000
2.3 Materials	\$40,391	\$34,735	\$53,000	\$85,000
2.4 Contracts	\$0	\$5,103	\$6,500	\$7,000
2.6 Other expenses	\$13,576	\$12,272	\$13,000	\$18,000
2.8 Internal expense	\$99,273	\$150,450	\$123,000	\$125,000
<b>5.1.3 Human Resources Total</b>	<b>\$1,001,431</b>	<b>\$930,022</b>	<b>\$236,000</b>	<b>\$319,000</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>5.1.3 Insurance</b>				
1.4 Other revenues	-\$44,534	-\$93,770	-\$25,000	-\$40,000
2.1 Employee benefits and on-costs	\$0	\$0	\$10,000	\$0
2.3 Materials	\$3,988	\$48,326	\$12,000	\$0
2.4 Contracts	\$0	\$0	\$5,000	\$0
2.6 Other expenses	\$714,222	\$781,981	\$892,000	\$997,400
<b>5.1.3 Insurance Total</b>	<b>\$673,676</b>	<b>\$736,537</b>	<b>\$894,000</b>	<b>\$957,400</b>
<b>5.1.3 Plant Operations</b>				
1.4 Other revenues	-\$45,615	-\$47,085	\$0	\$0
1.7 Internal revenues	-\$3,856,402	-\$4,359,081	-\$4,552,000	-\$4,500,000
1.90 Net gain from disposal of assets	-\$29,563	-\$43,403	\$0	\$0
2.1 Employee benefits and on-costs	\$530,376	\$600,580	\$649,300	\$715,400
2.2 Borrowing costs	\$19,758	\$9,509	\$4,750	\$0
2.3 Materials	\$1,932,988	\$2,285,971	\$2,174,300	\$2,216,700
2.4 Contracts	\$22,461	\$24,708	\$30,000	\$90,000
2.5 Depreciation & amortisation	\$995,798	\$1,096,345	\$1,042,407	\$1,069,011
2.6 Other expenses	\$372,416	\$391,935	\$338,000	\$368,000
2.8 Internal expense	\$76,972	\$89,281	\$102,100	\$91,000
2.90 Net loss from disposal of assets	\$36,598	\$5,819	\$0	\$0
99 Sale Proceeds - Contra Sales	-\$321,907	-\$184,136	-\$500,000	-\$500,000
99 Uncapitalised Works In Progress	\$2,097,967	\$1,383,669	\$2,000,000	\$2,000,000
<b>5.1.3 Plant Operations Total</b>	<b>\$1,831,846</b>	<b>\$1,254,114</b>	<b>\$1,288,857</b>	<b>\$1,550,111</b>
<b>5.1.3 Stores</b>				
1.7 Internal revenues	-\$35,400	-\$41,542	-\$30,000	-\$30,000
2.1 Employee benefits and on-costs	\$104,832	\$82,230	\$100,000	\$100,000
2.3 Materials	\$688	\$0	\$1,000	\$1,000
2.6 Other expenses	\$455	\$239	\$1,150	\$1,150
2.8 Internal expense	\$25,669	\$47,163	\$36,000	\$40,000
<b>5.1.3 Stores Total</b>	<b>\$96,244</b>	<b>\$88,090</b>	<b>\$108,150</b>	<b>\$112,150</b>
<b>5.1.5 Elected Members</b>				
1.4 Other revenues	\$0	-\$218	\$0	\$0
2.1 Employee benefits and on-costs	\$35,979	\$66,016	\$111,000	\$220,500
2.3 Materials	\$73,770	\$8,925	\$75,000	\$87,500
2.6 Other expenses	\$147,312	\$156,143	\$180,000	\$182,000
2.8 Internal expense	\$86,481	\$124,628	\$100,000	\$103,000
<b>5.1.5 Elected Members Total</b>	<b>\$343,541</b>	<b>\$355,493</b>	<b>\$466,000</b>	<b>\$593,000</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>1.1.2 Community Home Support Program</b>				
1.2 User charges and fees	-\$212,218	-\$149,603	-\$88,000	-\$91,600
1.4 Other revenues	\$0	-\$6,210	-\$5,000	-\$7,200
1.5 Grants subsidies contributions - Op	-\$203,899	-\$350,652	-\$456,305	-\$536,500
2.1 Employee benefits and on-costs	\$206,451	\$208,815	\$252,500	\$230,250
2.3 Materials	\$60,998	\$61,064	\$78,750	\$54,400
2.4 Contracts	\$1,809	\$1,634	\$16,000	\$3,000
2.5 Depreciation & amortisation	\$9,990	\$10,263	\$10,263	\$10,495
2.6 Other expenses	\$5,319	\$5,577	\$12,850	\$11,500
2.8 Internal expense	\$114,269	\$126,342	\$122,750	\$102,000
<b>1.1.2 Community Home Support Program Total</b>	<b>-\$17,281</b>	<b>-\$92,771</b>	<b>-\$56,192</b>	<b>-\$223,655</b>
<b>1.1.3 Toy Library</b>				
1.2 User charges and fees	-\$455	-\$568	-\$500	-\$400
1.4 Other revenues	-\$264	-\$200	\$0	\$0
1.5 Grants subsidies contributions - Op	-\$18,595	-\$17,826	-\$17,802	-\$19,800
2.1 Employee benefits and on-costs	\$4,792	\$15,408	\$16,907	\$16,408
2.3 Materials	\$54	\$104	\$391	\$100
2.8 Internal expense	\$10,813	\$14,434	\$2,792	\$2,792
<b>1.1.3 Toy Library Total</b>	<b>-\$3,654</b>	<b>\$11,353</b>	<b>\$1,788</b>	<b>-\$900</b>
<b>1.2.2 State Emergency Services</b>				
2.1 Employee benefits and on-costs	\$2,026	\$2,529	\$800	\$2,281
2.3 Materials	\$361	\$460	\$500	\$0
2.4 Contracts	\$415	\$442	\$1,900	\$2,400
2.5 Depreciation & amortisation	\$23,505	\$25,787	\$25,787	\$26,521
2.6 Other expenses	\$6,353	\$15,042	\$16,094	\$25,901
2.8 Internal expense	\$7,553	\$7,952	\$200	\$100
<b>1.2.2 State Emergency Services Total</b>	<b>\$40,213</b>	<b>\$52,212</b>	<b>\$45,281</b>	<b>\$57,203</b>
<b>1.2.3 Events, staging and promotion</b>				
1.4 Other revenues	-\$8,842	-\$14,016	-\$7,398	-\$3,500
1.5 Grants subsidies contributions - Op	\$0	-\$199,199	-\$62,633	\$0
2.1 Employee benefits and on-costs	\$0	\$14,144	\$564	\$118,423
2.3 Materials	\$10,459	\$283,349	\$54,578	\$88,500
2.4 Contracts	\$8,483	\$49,908	\$18,039	\$0
2.6 Other expenses	\$0	\$4,595	\$3,603	\$0
2.8 Internal expense	\$14,730	\$23,351	\$0	\$0
<b>1.2.3 Events, staging and promotion Total</b>	<b>\$24,831</b>	<b>\$162,132</b>	<b>\$6,753</b>	<b>\$203,423</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>1.2.3 Libraries</b>				
1.2 User charges and fees	-\$238	-\$1,113	-\$600	\$0
1.4 Other revenues	-\$453	-\$1,249	-\$500	\$0
1.5 Grants subsidies contributions - Op	-\$3,000	-\$76,941	-\$80,000	-\$80,500
2.1 Employee benefits and on-costs	\$139,290	\$134,183	\$146,000	\$190,686
2.3 Materials	\$10,972	\$4,476	\$8,450	\$12,700
2.4 Contracts	\$118,849	\$115,120	\$127,500	\$113,450
2.5 Depreciation & amortisation	\$7,625	\$7,625	\$7,625	\$7,625
2.6 Other expenses	\$12,387	\$18,628	\$30,300	\$19,500
2.8 Internal expense	\$13,599	\$23,481	\$11,943	\$8,020
99 Uncapitalised Works In Progress	\$11,875	\$0	\$0	\$0
<b>1.2.3 Libraries Total</b>	<b>\$310,906</b>	<b>\$224,211</b>	<b>\$250,718</b>	<b>\$271,481</b>
<b>2.1.1 Administration Buildings</b>				
1.4 Other revenues	-\$1,720	\$0	-\$4,000,000	-\$5,000,000
1.7 Internal revenues	-\$84,965	-\$134,816	-\$150,000	-\$150,000
2.1 Employee benefits and on-costs	\$43,609	\$26,896	\$34,352	\$35,577
2.2 Borrowing costs	\$1,072	\$8,605	\$0	\$337,520
2.3 Materials	\$11,214	\$7,139	\$31,222	\$14,550
2.4 Contracts	\$26,354	\$19,726	\$45,070	\$72,000
2.6 Other expenses	\$23,247	\$21,438	\$25,050	\$38,500
2.8 Internal expense	\$26,780	\$44,290	\$40,839	\$59,755
99 Uncapitalised Works In Progress	\$80,373	\$132,928	\$4,000,000	\$5,150,000
<b>2.1.1 Administration Buildings Total</b>	<b>\$125,965</b>	<b>\$126,208</b>	<b>\$26,533</b>	<b>\$557,902</b>
<b>2.1.1 Car Parks</b>				
2.1 Employee benefits and on-costs	\$0	\$0	\$1,000	\$0
2.3 Materials	\$0	\$0	\$12,500	\$0
2.5 Depreciation & amortisation	\$2,229	\$2,811	\$2,367	\$2,902
2.8 Internal expense	\$0	\$0	\$5,000	\$0
99 Uncapitalised Works In Progress	\$11,980	\$0	\$0	\$0
<b>2.1.1 Car Parks Total</b>	<b>\$14,209</b>	<b>\$2,811</b>	<b>\$20,867</b>	<b>\$2,902</b>
<b>2.1.1 Footpaths</b>				
1.6 Grants Subsidies Contributions - Cap	-\$1,134	-\$519,407	-\$348,425	\$0
2.1 Employee benefits and on-costs	\$6,358	\$9,545	\$12,000	\$25,000
2.3 Materials	\$145	\$2,117	\$8,000	\$25,000
2.4 Contracts	\$1,055	\$3,155	\$60,000	\$22,000
2.5 Depreciation & amortisation	\$28,649	\$31,746	\$31,054	\$32,903
2.8 Internal expense	\$1,580	\$2,426	\$12,000	\$20,000
99 Uncapitalised Works In Progress	\$76,019	\$424,295	\$348,425	\$10,000
<b>2.1.1 Footpaths Total</b>	<b>\$112,672</b>	<b>-\$46,123</b>	<b>\$123,054</b>	<b>\$134,903</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>2.1.3 Cranky Rock</b>				
1.2 User charges and fees	-\$5,720	-\$2,801	-\$5,200	-\$7,000
1.5 Grants subsidies contributions - Op	-\$10,000	-\$35,946	-\$49,086	\$0
2.1 Employee benefits and on-costs	\$13,140	\$26,221	\$28,000	\$48,784
2.3 Materials	\$5,418	\$12,699	\$500	\$15,550
2.4 Contracts	\$54,499	\$76,437	\$187,086	\$59,500
2.5 Depreciation & amortisation	\$5,735	\$6,254	\$6,254	\$6,456
2.6 Other expenses	\$10,343	\$10,699	\$12,800	\$13,480
2.8 Internal expense	\$7,747	\$10,513	\$2,804	\$2,850
<b>2.1.3 Cranky Rock Total</b>	<b>\$81,162</b>	<b>\$104,076</b>	<b>\$183,158</b>	<b>\$139,620</b>
<b>2.2.2 PreSchool</b>				
1.2 User charges and fees	-\$27,795	-\$32,124	-\$30,000	-\$30,000
1.5 Grants subsidies contributions - Op	-\$405,586	-\$408,141	-\$512,244	-\$529,917
1.6 Grants Subsidies Contributions - Cap	\$0	-\$165,834	\$0	\$0
2.1 Employee benefits and on-costs	\$339,700	\$366,454	\$438,800	\$511,832
2.3 Materials	\$19,172	\$15,563	\$46,815	\$24,950
2.4 Contracts	\$893	\$808	\$1,660	\$2,500
2.5 Depreciation & amortisation	\$10,335	\$13,491	\$11,602	\$18,947
2.6 Other expenses	\$3,988	\$4,077	\$4,400	\$4,400
2.8 Internal expense	\$16,683	\$18,775	\$12,692	\$9,397
99 Uncapitalised Works In Progress	\$33,330	\$186,920	\$0	\$0
<b>2.2.2 PreSchool Total</b>	<b>-\$9,280</b>	<b>-\$11</b>	<b>-\$26,275</b>	<b>\$12,109</b>
<b>2.2.2 Trade Training Centres</b>				
1.2 User charges and fees	-\$81,479	-\$89,969	-\$31,432	-\$38,000
1.4 Other revenues	-\$2,231	-\$527	-\$300	-\$600
1.5 Grants subsidies contributions - Op	-\$90,000	\$0	\$0	\$0
1.7 Internal revenues	-\$2,900	-\$1,600	-\$1,600	\$0
2.1 Employee benefits and on-costs	\$354,800	\$370,699	\$393,000	\$253,541
2.3 Materials	\$29,490	\$12,733	\$19,782	\$10,600
2.4 Contracts	\$78,997	\$36,670	\$23,452	\$81,450
2.6 Other expenses	\$6,849	\$8,531	\$14,029	\$15,340
2.8 Internal expense	\$13,574	\$28,276	\$25,348	\$18,300
99 Uncapitalised Works In Progress	\$2,114	\$0	\$0	\$0
<b>2.2.2 Trade Training Centres Total</b>	<b>\$309,215</b>	<b>\$364,812</b>	<b>\$442,279</b>	<b>\$340,631</b>
<b>3.1.3 Environment</b>				
1.2 User charges and fees	-\$6,562	-\$6,385	-\$5,466	-\$5,500
1.4 Other revenues	-\$19,184	-\$18,706	-\$15,250	-\$2,000
1.5 Grants subsidies contributions - Op	-\$85,109	-\$5,990	-\$7,000	-\$6,000
2.1 Employee benefits and on-costs	\$166,918	\$188,824	\$261,455	\$221,000
2.3 Materials	\$68,926	\$14,486	\$102,956	\$56,500
2.4 Contracts	\$12,106	\$62,913	\$16,560	\$23,000
2.6 Other expenses	\$3,998	\$4,488	\$5,362	\$4,780
2.8 Internal expense	\$13,735	\$28,638	\$30,265	\$29,500
<b>3.1.3 Environment Total</b>	<b>\$154,829</b>	<b>\$268,269</b>	<b>\$388,882</b>	<b>\$321,280</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>5.1.1 Financial Administration</b>				
1.2 User charges and fees	-\$23,197	-\$16,444	-\$15,000	-\$15,000
1.3 Interest and investment revenue	-\$5,463	\$5,403	\$0	-\$500,000
1.4 Other revenues	-\$580	-\$741	-\$500	-\$500
1.7 Internal revenues	-\$881,033	-\$1,348,804	-\$900,000	-\$1,200,000
2.1 Employee benefits and on-costs	\$850,150	\$930,899	\$1,062,000	\$1,162,000
2.3 Materials	\$7,397	\$64,317	\$84,850	\$82,100
2.4 Contracts	\$71,523	\$81,815	\$135,000	\$153,000
2.6 Other expenses	\$59,521	\$55,184	\$79,620	\$80,400
2.8 Internal expense	\$207,467	\$319,972	\$330,000	\$340,000
<b>5.1.1 Financial Administration Total</b>	<b>\$285,785</b>	<b>\$91,601</b>	<b>\$775,970</b>	<b>\$102,000</b>
<b>5.1.3 Workers Comp</b>				
1.4 Other revenues	-\$63,398	-\$53,446	-\$70,000	-\$70,000
2.1 Employee benefits and on-costs	\$67,265	\$51,140	\$70,000	\$70,000
<b>5.1.3 Workers Comp Total</b>	<b>\$3,866</b>	<b>-\$2,306</b>	<b>\$0</b>	<b>\$0</b>
<b>5.1.3 Workshop</b>				
2.5 Depreciation & amortisation	\$793	\$793	\$793	\$793
2.6 Other expenses	\$2,548	\$1,469	\$3,000	\$3,000
2.8 Internal expense	\$59,806	\$82,946	\$63,000	\$63,000
99 Uncapitalised Works In Progress	\$14,999	\$5,559	\$15,000	\$15,000
<b>5.1.3 Workshop Total</b>	<b>\$78,146</b>	<b>\$90,766</b>	<b>\$81,793</b>	<b>\$81,793</b>
<b>5.1.5 Executive Services</b>				
1.2 User charges and fees	-\$280	-\$652	\$0	\$0
1.4 Other revenues	-\$72	-\$275	-\$2,732,224	\$0
1.5 Grants subsidies contributions - Op	-\$279,331	-\$1,184,485	-\$805,392	\$0
1.6 Grants Subsidies Contributions - Cap	-\$1,155,043	\$46,875	-\$1,428,550	-\$610,979
2.1 Employee benefits and on-costs	\$559,320	\$659,926	\$675,000	\$570,000
2.2 Borrowing costs	\$30,875	\$19,050	\$20,000	\$20,000
2.3 Materials	\$118,794	\$119,484	\$136,788	\$58,340
2.4 Contracts	\$427,114	\$655,198	\$1,028,245	\$65,000
2.6 Other expenses	\$197,044	\$130,792	\$155,000	\$164,511
2.8 Internal expense	\$144,782	\$132,425	\$145,000	\$135,000
99 Uncapitalised Works In Progress	\$907,865	\$201,936	\$4,532,042	\$845,996
<b>5.1.5 Executive Services Total</b>	<b>\$951,069</b>	<b>\$780,274</b>	<b>\$1,725,909</b>	<b>\$1,247,868</b>
<b>1.1.3 Other Social Services</b>				
1.4 Other revenues	\$0	-\$500	\$0	\$0
2.1 Employee benefits and on-costs	\$0	\$14,257	\$0	\$0
2.3 Materials	\$1,918	\$10,395	\$13,000	\$8,000
2.8 Internal expense	\$0	\$441	\$0	\$0
<b>1.1.3 Other Social Services Total</b>	<b>\$1,918</b>	<b>\$24,593</b>	<b>\$13,000</b>	<b>\$8,000</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>1.1.3 Parks and Gardens</b>				
1.2 User charges and fees	-\$355	-\$25	\$0	\$0
1.4 Other revenues	-\$7,511	-\$5,118	\$0	\$0
1.6 Grants Subsidies Contributions - Cap	-\$123,407	-\$264,825	-\$630,719	\$0
2.1 Employee benefits and on-costs	\$210,240	\$198,088	\$246,150	\$245,850
2.3 Materials	\$54,944	\$24,162	\$96,400	\$88,250
2.4 Contracts	\$17,890	\$10,430	\$41,860	\$46,750
2.5 Depreciation & amortisation	\$51,798	\$62,929	\$59,108	\$64,183
2.6 Other expenses	\$5,300	\$5,978	\$14,300	\$4,200
2.8 Internal expense	\$115,574	\$107,162	\$118,330	\$118,180
99 Uncapitalised Works In Progress	\$190,276	\$170,195	\$630,719	\$100,000
<b>1.1.3 Parks and Gardens Total</b>	<b>\$514,751</b>	<b>\$308,976</b>	<b>\$576,148</b>	<b>\$667,413</b>
<b>1.1.3 Vacation Care</b>				
1.2 User charges and fees	-\$2,549	-\$1,991	-\$305	-\$400
2.1 Employee benefits and on-costs	\$3,506	\$279	\$0	\$0
2.3 Materials	\$2,617	\$0	\$0	\$400
<b>1.1.3 Vacation Care Total</b>	<b>\$3,574</b>	<b>-\$1,712</b>	<b>-\$305</b>	<b>\$0</b>
<b>1.2.2 Other EMS</b>				
2.3 Materials	\$0	\$41	\$0	\$0
2.4 Contracts	\$0	\$0	\$550	\$500
2.5 Depreciation & amortisation	\$1,704	\$1,791	\$1,791	\$1,879
2.6 Other expenses	\$28,044	\$40,178	\$44,483	\$46,876
<b>1.2.2 Other EMS Total</b>	<b>\$29,748</b>	<b>\$42,010</b>	<b>\$46,824</b>	<b>\$49,255</b>
<b>2.1.1 Council Housing</b>				
1.4 Other revenues	-\$42,750	-\$18,259	-\$16,960	-\$17,680
1.90 Net gain from disposal of assets	-\$18,640	-\$75,509	\$0	\$0
2.1 Employee benefits and on-costs	\$11,056	\$4,329	\$1,400	\$0
2.3 Materials	\$6,758	\$3,505	\$7,110	\$11,600
2.4 Contracts	\$18,541	\$13,790	\$14,459	\$9,450
2.5 Depreciation & amortisation	\$85,284	\$87,680	\$88,279	\$87,089
2.6 Other expenses	\$2,106	\$2,233	\$3,300	\$2,750
2.8 Internal expense	\$17,198	\$14,927	\$17,249	\$13,685
99 Sale Proceeds - Contra Sales	-\$250,000	-\$603,283	\$0	\$0
99 Uncapitalised Works In Progress	\$9,253	\$22,078	\$0	\$0
<b>2.1.1 Council Housing Total</b>	<b>-\$161,195</b>	<b>-\$548,509</b>	<b>\$114,837</b>	<b>\$106,894</b>
<b>2.1.1 Kerb &amp; Gutter</b>				
2.1 Employee benefits and on-costs	\$4,498	\$1,508	\$5,000	\$5,000
2.3 Materials	\$0	\$0	\$0	\$20,000
2.4 Contracts	\$0	\$0	\$10,000	\$0
2.5 Depreciation & amortisation	\$16,186	\$19,417	\$17,540	\$20,588
2.8 Internal expense	\$2,672	\$386	\$3,000	\$0
2.90 Net loss from disposal of assets	\$0	\$4,303	\$0	\$0
99 Uncapitalised Works In Progress	\$17,258	\$0	\$0	\$50,000
<b>2.1.1 Kerb &amp; Gutter Total</b>	<b>\$40,613</b>	<b>\$25,613</b>	<b>\$35,540</b>	<b>\$95,588</b>



Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>2.1.1 Property</b>				
2.2 Borrowing costs	\$3,431	\$3,070	\$2,750	\$2,342
2.8 Internal expense	\$60,267	\$20,249	\$21,858	\$0
99 Sale Proceeds - Contra Sales	-\$862,380	\$0	-\$9,000	\$0
99 Uncapitalised Works In Progress	\$146,978	\$104,882	\$48,564	\$0
<b>2.1.1 Property Total</b>	<b>-\$651,703</b>	<b>\$128,201</b>	<b>\$64,172</b>	<b>\$2,342</b>
<b>2.1.1 Urban Regional Rds</b>				
2.5 Depreciation & amortisation	\$26,243	\$29,481	\$29,481	\$30,425
<b>2.1.1 Urban Regional Rds Total</b>	<b>\$26,243</b>	<b>\$29,481</b>	<b>\$29,481</b>	<b>\$30,425</b>
<b>2.2.1 Training</b>				
1.4 Other revenues	-\$21,808	-\$27,642	\$0	\$0
1.5 Grants subsidies contributions - Op	-\$140,868	-\$220,599	-\$40,000	\$0
1.7 Internal revenues	-\$203,774	-\$319,234	-\$300,000	-\$300,000
2.1 Employee benefits and on-costs	\$282,430	\$301,192	\$141,511	\$0
2.3 Materials	\$7,582	\$7,640	\$113	\$0
2.4 Contracts	\$0	\$5,448	\$216,639	\$380,000
2.6 Other expenses	\$735	\$0	\$0	\$0
2.8 Internal expense	\$36,251	\$7,997	\$1,637	\$0
<b>2.2.1 Training Total</b>	<b>-\$39,453</b>	<b>-\$245,197</b>	<b>\$19,900</b>	<b>\$80,000</b>
<b>4.2.1 Private Works</b>				
1.4 Other revenues	-\$26,117	-\$27,417	\$0	\$0
2.1 Employee benefits and on-costs	\$25,230	\$35,997	\$0	\$0
2.3 Materials	\$3,656	\$6,039	\$0	\$0
2.4 Contracts	\$446	\$5,779	\$0	\$0
2.8 Internal expense	\$8,513	\$40,468	\$0	\$0
<b>4.2.1 Private Works Total</b>	<b>\$11,729</b>	<b>\$60,866</b>	<b>\$0</b>	<b>\$0</b>
<b>5.1.1 Contra Accounts</b>				
99 Sale Proceeds - Contra Sales	\$562,654	\$809,751	\$0	\$0
99 Uncapitalised Works In Progress	-\$14,975,552	-\$20,065,967	-\$4,000,000	-\$4,000,000
<b>5.1.1 Contra Accounts Total</b>	<b>-\$14,412,898</b>	<b>-\$19,256,216</b>	<b>-\$4,000,000</b>	<b>-\$4,000,000</b>
<b>5.1.3 Risk Admin</b>				
2.1 Employee benefits and on-costs	\$26,568	\$13	\$0	\$120,000
2.3 Materials	\$38,513	\$55,282	\$8,000	\$10,000
2.4 Contracts	\$34,214	\$25,893	\$45,000	\$70,000
2.6 Other expenses	\$1,413	\$232	\$3,500	\$3,000
2.8 Internal expense	\$20,357	\$13,312	\$19,500	\$15,000
<b>5.1.3 Risk Admin Total</b>	<b>\$121,065</b>	<b>\$94,731</b>	<b>\$76,000</b>	<b>\$218,000</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>State Roads (RMS WORKS)</b>				
1.2 User charges and fees	-\$1,532,712	-\$3,209,975	-\$490,000	-\$490,000
1.5 Grants subsidies contributions - Op	-\$0	\$0	\$0	\$0
2.1 Employee benefits and on-costs	\$388,269	\$461,792	\$203,050	\$260,795
2.3 Materials	\$526,637	\$572,401	\$125,283	\$60,386
2.4 Contracts	\$344,546	\$1,666,136	\$50,818	\$73,418
2.8 Internal expense	\$273,261	\$366,386	\$110,849	\$95,401
<b>State Roads (RMS WORKS) Total</b>	<b>\$1</b>	<b>-\$143,261</b>	<b>\$0</b>	<b>\$0</b>
<b>1.1.3 Showground Facilities</b>				
1.2 User charges and fees	-\$1,892	-\$33,109	-\$18,500	-\$8,000
1.5 Grants subsidies contributions - Op	\$0	-\$7,865	\$0	\$0
1.6 Grants Subsidies Contributions - Cap	-\$380,468	-\$31,722	\$0	\$0
2.1 Employee benefits and on-costs	\$22,991	\$28,277	\$22,736	\$20,700
2.3 Materials	\$5,261	\$5,568	\$5,000	\$5,000
2.4 Contracts	\$2,652	\$12,144	\$6,270	\$6,270
2.5 Depreciation & amortisation	\$141,895	\$165,068	\$162,695	\$185,900
2.6 Other expenses	\$2,623	\$10,268	\$12,300	\$12,300
2.8 Internal expense	\$28,080	\$37,173	\$33,400	\$33,400
2.90 Net loss from disposal of assets	\$57,174	\$0	\$0	\$0
99 Uncapitalised Works In Progress	\$440,835	\$12,761	\$20,000	\$20,000
<b>1.1.3 Showground Facilities Total</b>	<b>\$319,150</b>	<b>\$198,561</b>	<b>\$243,901</b>	<b>\$275,570</b>
<b>1.1.3 Sportsgrounds</b>				
1.2 User charges and fees	-\$442	-\$91	\$0	\$0
1.4 Other revenues	\$0	-\$772	\$0	\$0
1.5 Grants subsidies contributions - Op	-\$6,205	-\$40,929	\$0	\$0
1.6 Grants Subsidies Contributions - Cap	-\$288,696	-\$219,050	-\$150,000	\$0
2.1 Employee benefits and on-costs	\$40,155	\$52,015	\$78,700	\$81,271
2.3 Materials	\$17,394	\$26,164	\$40,150	\$41,600
2.4 Contracts	\$2,487	\$2,773	\$5,850	\$9,320
2.6 Other expenses	\$4,852	\$7,518	\$23,450	\$22,450
2.8 Internal expense	\$48,005	\$61,585	\$74,500	\$88,700
99 Uncapitalised Works In Progress	\$90,037	\$589,164	\$234,051	\$0
<b>1.1.3 Sportsgrounds Total</b>	<b>-\$92,414</b>	<b>\$478,378</b>	<b>\$306,701</b>	<b>\$243,341</b>
<b>1.1.3 Town Streets</b>				
1.6 Grants Subsidies Contributions - Cap	-\$81,353	-\$118,326	-\$128,488	\$0
2.1 Employee benefits and on-costs	\$347,791	\$322,035	\$338,317	\$387,800
2.3 Materials	\$20,374	\$18,620	\$21,450	\$21,550
2.4 Contracts	\$3,326	\$30,091	\$131,130	\$6,130
2.6 Other expenses	\$576	\$0	\$0	\$0
2.8 Internal expense	\$99,749	\$70,812	\$124,150	\$199,600
99 Uncapitalised Works In Progress	\$84,092	\$64,841	\$128,488	\$0
<b>1.1.3 Town Streets Total</b>	<b>\$474,554</b>	<b>\$388,073</b>	<b>\$615,047</b>	<b>\$615,080</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>1.2.2 LEMC</b>				
2.3 Materials	\$324	\$391	\$500	\$2,500
2.8 Internal expense	\$523	\$607	\$0	\$0
<b>1.2.2 LEMC Total</b>	<b>\$847</b>	<b>\$998</b>	<b>\$500</b>	<b>\$2,500</b>
<b>1.2.2 Public Health Administration</b>				
1.2 User charges and fees	-\$4,863	-\$5,646	-\$5,000	-\$5,000
<b>1.2.2 Public Health Administration Total</b>	<b>-\$4,863</b>	<b>-\$5,646</b>	<b>-\$5,000</b>	<b>-\$5,000</b>
<b>2.1.1 Sealed Regional Roads</b>				
1.5 Grants subsidies contributions - Op	-\$1,920,018	-\$6,159,843	-\$10,596,783	-\$3,571,000
1.6 Grants Subsidies Contributions - Cap	-\$272,337	-\$108,439	\$0	-\$600,000
2.1 Employee benefits and on-costs	\$466,432	\$426,284	\$841,470	\$823,491
2.3 Materials	\$724,004	\$938,126	\$1,512,898	\$1,392,612
2.4 Contracts	\$310,961	\$1,006,519	\$1,016,758	\$706,717
2.5 Depreciation & amortisation	\$1,202,999	\$1,552,154	\$1,465,955	\$1,775,474
2.8 Internal expense	\$403,738	\$339,431	\$688,287	\$648,180
99 Uncapitalised Works In Progress	\$721,970	\$794,351	\$600,000	\$600,000
<b>2.1.1 Sealed Regional Roads Total</b>	<b>\$1,637,750</b>	<b>-\$1,211,417</b>	<b>-\$4,471,415</b>	<b>\$1,775,474</b>
<b>2.1.3 Contracted Services</b>				
1.4 Other revenues	-\$104,081	-\$104,256	-\$102,038	-\$102,838
2.1 Employee benefits and on-costs	\$106,410	\$119,754	\$125,000	\$150,000
2.3 Materials	\$1,213	\$1,098	\$2,000	\$4,838
2.6 Other expenses	\$0	\$5	\$600	\$600
2.8 Internal expense	\$0	\$854	\$2,500	\$2,500
<b>2.1.3 Contracted Services Total</b>	<b>\$3,542</b>	<b>\$17,455</b>	<b>\$28,062</b>	<b>\$55,100</b>
<b>1.1.3 Cemeteries</b>				
1.2 User charges and fees	-\$49,064	-\$53,922	-\$46,300	-\$46,300
1.4 Other revenues	-\$33,137	-\$47,281	-\$35,000	-\$35,000
2.1 Employee benefits and on-costs	\$37,065	\$37,961	\$41,002	\$42,700
2.3 Materials	\$510	\$2,248	\$14,500	\$12,200
2.4 Contracts	\$6,517	\$3,672	\$13,000	\$11,800
2.5 Depreciation & amortisation	\$2,492	\$2,557	\$2,557	\$2,700
2.8 Internal expense	\$16,947	\$19,443	\$26,940	\$24,250
<b>1.1.3 Cemeteries Total</b>	<b>-\$18,671</b>	<b>-\$35,323</b>	<b>\$16,699</b>	<b>\$12,350</b>
<b>1.1.3 Medical Centres</b>				
1.4 Other revenues	\$0	-\$14,364	-\$8,000	\$0
2.1 Employee benefits and on-costs	\$2,003	\$1,791	\$0	\$21,410
2.2 Borrowing costs	\$9,533	\$6,916	\$4,250	\$1,019
2.3 Materials	\$1,104	\$12,782	\$0	\$0
2.4 Contracts	\$6,865	\$13,582	\$20,187	\$20,000
2.8 Internal expense	\$14,696	\$15,483	\$11,339	\$11,600
<b>1.1.3 Medical Centres Total</b>	<b>\$34,200</b>	<b>\$36,190</b>	<b>\$27,776</b>	<b>\$54,029</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>2.1.1 Aerodrome</b>				
2.1 Employee benefits and on-costs	\$7,866	\$4,079	\$4,000	\$7,750
2.3 Materials	\$4,560	\$10,947	\$0	\$5,500
2.5 Depreciation & amortisation	\$664	\$674	\$674	\$666
2.8 Internal expense	\$7,505	\$3,087	\$12,000	\$10,250
<b>2.1.1 Aerodrome Total</b>	<b>\$20,594</b>	<b>\$18,787</b>	<b>\$16,674</b>	<b>\$24,166</b>
<b>2.1.1 Public Halls</b>				
1.2 User charges and fees	-\$1,783	-\$1,675	-\$3,000	-\$2,000
1.6 Grants Subsidies Contributions - Cap	\$0	-\$225	-\$135,000	-\$112,522
2.1 Employee benefits and on-costs	\$11,736	\$32,579	\$32,000	\$5,220
2.3 Materials	\$1,077	\$7,447	\$5,850	\$5,500
2.4 Contracts	\$5,514	\$11,604	\$16,200	\$21,400
2.5 Depreciation & amortisation	\$106,113	\$106,544	\$106,543	\$110,090
2.6 Other expenses	\$7,715	\$9,623	\$11,000	\$11,000
2.8 Internal expense	\$11,798	\$19,210	\$23,050	\$19,350
99 Uncapitalised Works In Progress	\$0	\$16,645	\$135,000	\$112,522
<b>2.1.1 Public Halls Total</b>	<b>\$142,171</b>	<b>\$201,751</b>	<b>\$191,643</b>	<b>\$170,560</b>
<b>2.1.1 Quarry Operations</b>				
1.7 Internal revenues	-\$113,021	-\$51,731	-\$40,000	-\$15,000
2.1 Employee benefits and on-costs	\$1,921	\$0	\$0	\$0
2.3 Materials	\$883	\$0	\$0	\$0
2.4 Contracts	\$9,851	\$917	\$0	\$0
2.5 Depreciation & amortisation	\$32,818	\$92,862	\$25,000	\$0
<b>2.1.1 Quarry Operations Total</b>	<b>-\$67,548</b>	<b>\$42,048</b>	<b>-\$15,000</b>	<b>-\$15,000</b>
<b>2.1.1 Unsealed Local Rds</b>				
1.5 Grants subsidies contributions - Op	-\$4,344,409	-\$6,050,263	-\$1,661,866	-\$2,542,224
1.6 Grants Subsidies Contributions - Cap	-\$3,323,769	-\$5,029,801	-\$13,398,367	-\$5,544,000
2.1 Employee benefits and on-costs	\$1,199,694	\$496,210	\$260,216	\$409,126
2.3 Materials	\$791,269	\$377,589	\$253,283	\$398,224
2.4 Contracts	\$1,117,207	\$354,369	\$199,207	\$313,202
2.5 Depreciation & amortisation	\$1,291,143	\$1,573,584	\$1,173,657	\$1,643,871
2.8 Internal expense	\$846,989	\$337,538	\$152,294	\$239,448
2.90 Net loss from disposal of assets	\$0	\$837	\$0	\$0
99 Uncapitalised Works In Progress	\$4,167,023	\$8,300,163	\$14,701,743	\$6,726,224
<b>2.1.1 Unsealed Local Rds Total</b>	<b>\$1,745,148</b>	<b>\$360,227</b>	<b>\$1,680,167</b>	<b>\$1,643,871</b>
<b>5.1.3 Depot Operations</b>				
1.4 Other revenues	\$0	-\$59	\$0	\$0
2.1 Employee benefits and on-costs	\$20,390	\$21,837	\$25,900	\$35,318
2.3 Materials	\$8,092	\$15,035	\$12,550	\$12,550
2.4 Contracts	\$8,551	\$15,767	\$15,400	\$15,400
2.5 Depreciation & amortisation	\$82,814	\$92,368	\$90,882	\$96,736
2.6 Other expenses	\$13,269	\$14,387	\$17,500	\$17,500
2.8 Internal expense	\$53,427	\$53,244	\$55,400	\$55,400
2.90 Net loss from disposal of assets	\$4,192	\$0	\$0	\$0
99 Uncapitalised Works In Progress	\$4,376	\$10,285	\$60,000	\$0
<b>5.1.3 Depot Operations Total</b>	<b>\$195,112</b>	<b>\$222,863</b>	<b>\$277,632</b>	<b>\$232,904</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>Flood Damage Regional Roads</b>				
1.6 Grants Subsidies Contributions - Cap	\$0	\$0	\$0	\$0
99 Uncapitalised Works In Progress	\$0	\$2,589	\$0	\$54,000
<b>Flood Damage Regional Roads Total</b>	<b>\$0</b>	<b>\$2,589</b>	<b>\$0</b>	<b>\$54,000</b>
<b>1.2.2 Regulatory Services</b>				
1.2 User charges and fees	-\$8,984	-\$3,621	-\$3,400	-\$3,500
1.4 Other revenues	-\$9,726	-\$9,388	-\$5,400	-\$3,550
1.5 Grants subsidies contributions - Op	-\$159,845	\$0	\$0	\$0
1.6 Grants Subsidies Contributions - Cap	-\$72,264	\$0	\$0	\$0
2.1 Employee benefits and on-costs	\$82,627	\$101,377	\$156,970	\$139,200
2.3 Materials	\$8,444	\$5,652	\$11,005	\$17,000
2.5 Depreciation & amortisation	\$438	\$461	\$461	\$470
2.6 Other expenses	\$65	\$628	\$2,200	\$0
2.8 Internal expense	\$5,593	\$22,402	\$26,580	\$25,000
99 Uncapitalised Works In Progress	\$291,441	\$29,402	\$409	\$0
<b>1.2.2 Regulatory Services Total</b>	<b>\$137,788</b>	<b>\$146,913</b>	<b>\$188,825</b>	<b>\$174,620</b>
<b>2.1.1 Other Buildings</b>				
1.4 Other revenues	-\$19,422	-\$15,836	-\$16,120	-\$11,000
1.6 Grants Subsidies Contributions - Cap	\$0	-\$831,483	\$0	\$0
1.90 Net gain from disposal of assets	\$0	\$0	\$0	-\$700,000
2.1 Employee benefits and on-costs	\$8,552	\$6,710	\$13,000	\$9,124
2.3 Materials	\$1,541	\$1,734	\$12,260	\$10,400
2.4 Contracts	\$3,330	\$1,908	\$33,840	\$13,300
2.5 Depreciation & amortisation	\$74,598	\$75,010	\$74,779	\$76,987
2.6 Other expenses	\$22,266	\$28,424	\$28,275	\$33,000
2.8 Internal expense	\$48,340	\$47,766	\$55,718	\$54,675
2.90 Net loss from disposal of assets	\$410,122	\$0	\$0	\$0
99 Uncapitalised Works In Progress	\$310,064	\$1,129,421	\$82,000	\$10,000
<b>2.1.1 Other Buildings Total</b>	<b>\$859,391</b>	<b>\$443,654</b>	<b>\$283,752</b>	<b>-\$503,514</b>
<b>2.1.1 Other engineering services</b>				
2.1 Employee benefits and on-costs	\$3,007	\$3,012	\$2,500	\$0
2.2 Borrowing costs	\$7,168	\$7,082	\$3,000	\$716
2.3 Materials	\$1,862	\$2,505	\$0	\$1,000
2.4 Contracts	\$11,131	\$4,842	\$10,000	\$10,000
2.5 Depreciation & amortisation	\$33,671	\$35,057	\$35,057	\$35,293
2.6 Other expenses	\$545	\$620	\$0	\$0
2.8 Internal expense	\$6,901	\$9,397	\$12,250	\$0
<b>2.1.1 Other engineering services Total</b>	<b>\$64,283</b>	<b>\$62,515</b>	<b>\$62,807</b>	<b>\$47,009</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>2.1.1 Urban Rds</b>				
1.5 Grants subsidies contributions - Op	\$0	\$0	-\$581,238	-\$889,709
1.6 Grants Subsidies Contributions - Cap	-\$382,442	-\$1,603	-\$81,920	\$0
2.1 Employee benefits and on-costs	\$21,451	\$46,522	\$53,403	\$150,321
2.3 Materials	\$9,054	\$8,157	\$15,851	\$44,618
2.4 Contracts	\$1,242	\$45,751	\$16,995	\$47,838
2.5 Depreciation & amortisation	\$228,233	\$271,054	\$263,463	\$282,218
2.8 Internal expense	\$23,460	\$28,252	\$23,091	\$64,999
2.90 Net loss from disposal of assets	\$0	\$43,299	\$0	\$0
99 Uncapitalised Works In Progress	\$410,655	\$58,810	\$663,158	\$681,933
<b>2.1.1 Urban Rds Total</b>	<b>\$311,653</b>	<b>\$500,242</b>	<b>\$372,803</b>	<b>\$382,218</b>
<b>2.1.2 Business and Economic Development</b>				
1.5 Grants subsidies contributions - Op	\$0	\$0	\$0	\$0
2.1 Employee benefits and on-costs	\$82,395	\$58,988	\$42,000	\$188,588
2.3 Materials	\$0	\$11,897	\$52,609	\$35,000
2.4 Contracts	\$18,630	\$15,746	\$13,399	\$3,500
2.6 Other expenses	\$12,072	\$32,178	\$34,331	\$48,000
2.8 Internal expense	\$939	\$3,281	\$0	\$0
99 Uncapitalised Works In Progress	\$0	\$0	\$0	\$1,500
<b>2.1.2 Business and Economic Development Total</b>	<b>\$114,037</b>	<b>\$122,090</b>	<b>\$142,339</b>	<b>\$276,588</b>
<b>Technical Services Administration</b>				
1.4 Other revenues	-\$145,110	-\$119,336	-\$324,840	-\$120,000
1.5 Grants subsidies contributions - Op	-\$2,284	-\$2,563	\$0	\$0
2.1 Employee benefits and on-costs	\$348,175	\$368,355	\$335,000	\$280,000
2.2 Borrowing costs	\$64,785	\$18,082	\$0	\$0
2.3 Materials	\$29,484	\$31,241	\$45,800	\$37,150
2.4 Contracts	\$38,879	\$20,288	\$142,000	\$100,000
2.6 Other expenses	\$12,285	\$11,233	\$19,500	\$25,500
2.8 Internal expense	\$211,061	\$312,834	\$246,500	\$228,300
<b>Technical Services Administration Total</b>	<b>\$557,275</b>	<b>\$640,134</b>	<b>\$463,960</b>	<b>\$550,950</b>
<b>2.1.1 Community Centres</b>				
1.2 User charges and fees	-\$13,939	-\$9,858	-\$10,000	-\$10,000
2.1 Employee benefits and on-costs	\$5,044	\$4,959	\$4,950	\$2,281
2.3 Materials	\$241	\$0	\$4,250	\$4,000
2.4 Contracts	\$8,457	\$8,729	\$10,800	\$11,050
2.5 Depreciation & amortisation	\$84,422	\$50,320	\$50,320	\$52,121
2.6 Other expenses	\$5,563	\$6,314	\$6,650	\$8,000
2.8 Internal expense	\$8,233	\$7,746	\$14,420	\$12,050
99 Uncapitalised Works In Progress	\$2,273	\$0	\$0	\$10,500
<b>2.1.1 Community Centres Total</b>	<b>\$100,293</b>	<b>\$68,210</b>	<b>\$81,390</b>	<b>\$90,002</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>2.1.1 Street Lighting</b>				
1.5 Grants subsidies contributions - Op	-\$21,000	-\$21,000	\$0	\$0
2.1 Employee benefits and on-costs	\$0	\$355	\$0	\$0
2.6 Other expenses	\$58,221	\$68,575	\$89,690	\$75,150
99 Uncapitalised Works In Progress	\$0	\$0	\$75,000	\$0
<b>2.1.1 Street Lighting Total</b>	<b>\$37,221</b>	<b>\$47,930</b>	<b>\$164,690</b>	<b>\$75,150</b>
<b>2.1.1 Bus Shelters &amp; Services</b>				
2.5 Depreciation & amortisation	\$2,340	\$2,425	\$2,425	\$2,434
99 Uncapitalised Works In Progress	\$0	\$0	\$12,000	\$0
<b>2.1.1 Bus Shelters &amp; Services Total</b>	<b>\$2,340</b>	<b>\$2,425</b>	<b>\$14,425</b>	<b>\$2,434</b>
<b>2.1.1 Community Housing</b>				
1.4 Other revenues	-\$141,224	-\$149,337	-\$151,164	-\$151,164
2.1 Employee benefits and on-costs	\$30,639	\$19,713	\$17,600	\$0
2.3 Materials	\$15,887	\$14,691	\$16,900	\$20,200
2.4 Contracts	\$11,585	\$14,193	\$22,730	\$32,400
2.5 Depreciation & amortisation	\$54,437	\$71,003	\$71,003	\$72,954
2.6 Other expenses	\$420	\$561	\$750	\$650
2.8 Internal expense	\$33,804	\$29,084	\$34,929	\$37,325
99 Uncapitalised Works In Progress	\$0	\$0	\$35,550	\$50,000
<b>2.1.1 Community Housing Total</b>	<b>\$5,546</b>	<b>-\$93</b>	<b>\$48,298</b>	<b>\$62,365</b>
<b>2.1.1 Building Control</b>				
1.2 User charges and fees	-\$51,480	-\$48,432	-\$35,500	-\$19,500
1.4 Other revenues	-\$576	-\$505	-\$500	-\$250
2.1 Employee benefits and on-costs	\$32,177	\$9,368	\$2,748	\$231,000
2.3 Materials	\$1,163	\$1,183	\$3,563	\$2,500
2.4 Contracts	\$35,640	\$3,616	\$25,000	\$45,000
2.5 Depreciation & amortisation	\$14,521	\$14,515	\$14,515	\$14,435
2.6 Other expenses	\$300	\$0	\$0	\$0
2.8 Internal expense	\$16,778	\$16,834	\$20,000	\$17,500
<b>2.1.1 Building Control Total</b>	<b>\$48,523</b>	<b>-\$3,422</b>	<b>\$29,826</b>	<b>\$290,685</b>
<b>2.1.1 Stormwater Drainage</b>				
1.1 Rates and annual charges	-\$39,540	-\$39,634	-\$39,776	-\$39,776
1.3 Interest and investment revenue	-\$145	-\$203	\$0	\$0
2.1 Employee benefits and on-costs	\$7,620	\$4,388	\$7,000	\$5,500
2.3 Materials	\$9,008	\$3,148	\$2,200	\$2,200
2.4 Contracts	\$9,769	\$23,857	\$8,800	\$8,800
2.5 Depreciation & amortisation	\$38,177	\$39,745	\$39,745	\$59,496
2.8 Internal expense	\$1,612	\$2,010	\$2,000	\$1,500
2.90 Net loss from disposal of assets	\$0	\$6,032	\$0	\$0
99 Uncapitalised Works In Progress	\$35,200	\$34,348	\$80,000	\$107,500
<b>2.1.1 Stormwater Drainage Total</b>	<b>\$61,701</b>	<b>\$73,691</b>	<b>\$99,969</b>	<b>\$145,220</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>2.1.1 Museums</b>				
1.5 Grants subsidies contributions - Op	-\$6,550	\$0	\$0	\$0
2.1 Employee benefits and on-costs	\$3,294	\$3,533	\$4,800	\$0
2.3 Materials	\$2,497	\$0	\$0	\$2,700
2.4 Contracts	\$8,584	\$514	\$1,700	\$2,900
2.5 Depreciation & amortisation	\$10,139	\$8,919	\$8,919	\$9,342
2.6 Other expenses	\$0	\$575	\$1,000	\$950
2.8 Internal expense	\$5,248	\$7,606	\$7,810	\$7,500
<b>2.1.1 Museums Total</b>	<b>\$23,212</b>	<b>\$21,147</b>	<b>\$24,229</b>	<b>\$23,392</b>
<b>2.1.1 Sealed Local Rds</b>				
1.5 Grants subsidies contributions - Op	\$0	-\$709,205	-\$1,562,493	-\$1,156,583
1.6 Grants Subsidies Contributions - Cap	-\$3,479,674	-\$2,999,406	-\$10,402,651	-\$7,456,722
2.1 Employee benefits and on-costs	\$211,667	\$343,430	\$219,129	\$450,568
2.3 Materials	\$199,763	\$543,193	\$177,177	\$364,305
2.4 Contracts	\$85,373	\$259,518	\$17,179	\$35,323
2.5 Depreciation & amortisation	\$1,293,932	\$1,723,937	\$1,618,265	\$2,106,355
2.8 Internal expense	\$190,709	\$284,212	\$149,008	\$306,387
99 Uncapitalised Works In Progress	\$4,138,383	\$3,907,662	\$11,858,784	\$8,428,705
<b>2.1.1 Sealed Local Rds Total</b>	<b>\$2,640,153</b>	<b>\$3,353,342</b>	<b>\$2,074,398</b>	<b>\$3,078,338</b>
<b>1.1.3 Pools</b>				
1.4 Other revenues	-\$264	-\$73	\$0	\$0
1.5 Grants subsidies contributions - Op	\$0	-\$113	-\$358,603	\$0
1.6 Grants Subsidies Contributions - Cap	\$0	-\$117,325	-\$442,900	\$0
2.1 Employee benefits and on-costs	\$4,436	\$7,610	\$0	\$21,410
2.3 Materials	\$38,154	\$37,538	\$15,864	\$35,000
2.4 Contracts	\$210,476	\$229,575	\$209,100	\$320,000
2.5 Depreciation & amortisation	\$96,793	\$84,228	\$86,979	\$86,979
2.6 Other expenses	\$40,269	\$45,821	\$34,523	\$47,400
2.8 Internal expense	\$23,596	\$32,552	\$36,896	\$57,300
2.90 Net loss from disposal of assets	\$102,428	\$0	\$0	\$0
99 Uncapitalised Works In Progress	-\$52,035	\$117,438	\$801,503	\$0
<b>1.1.3 Pools Total</b>	<b>\$463,854</b>	<b>\$437,252</b>	<b>\$383,362</b>	<b>\$568,089</b>
<b>Flood Damage Local Roads</b>				
1.5 Grants subsidies contributions - Op	\$0	-\$1,420,427	\$0	\$0
1.6 Grants Subsidies Contributions - Cap	\$0	-\$94,177	-\$4,496,135	-\$4,496,135
99 Uncapitalised Works In Progress	\$0	\$5,306,158	\$4,496,134	\$4,496,135
<b>Flood Damage Local Roads Total</b>	<b>\$0</b>	<b>\$3,791,553</b>	<b>-\$1</b>	<b>\$0</b>
<b>2.1.1 Public Amenities</b>				
2.1 Employee benefits and on-costs	\$110,368	\$115,566	\$128,200	\$120,000
2.3 Materials	\$20,305	\$14,956	\$17,900	\$9,500
2.4 Contracts	\$4,810	\$6,973	\$3,246	\$6,500
2.5 Depreciation & amortisation	\$24,063	\$25,900	\$25,726	\$26,902
2.6 Other expenses	\$3,681	\$3,730	\$4,985	\$16,450
2.8 Internal expense	\$13,804	\$19,250	\$22,804	\$11,600
<b>2.1.1 Public Amenities Total</b>	<b>\$177,031</b>	<b>\$186,376</b>	<b>\$202,861</b>	<b>\$190,952</b>
<b>01 - General Fund Total</b>	<b>-\$9,982,936</b>	<b>-\$17,013,303</b>	<b>\$777,136</b>	<b>\$10,124,825</b>



Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>02 - Water Fund</b>				
<b>3.2.2 Water Supply Services</b>				
1.1 Rates and annual charges	-\$785,961	-\$794,813	-\$865,853	-\$953,930
1.2 User charges and fees	-\$717,803	-\$860,689	-\$888,360	-\$951,000
1.3 Interest and investment revenue	-\$1,000	-\$18,703	-\$8,000	-\$4,559
1.4 Other revenues	-\$3,895	-\$9,943	\$0	-\$1,000
1.5 Grants subsidies contributions - Op	-\$23,699	-\$22,761	-\$22,761	-\$22,460
1.6 Grants Subsidies Contributions - Cap	\$0	-\$150,297	-\$362,165	-\$2,250,000
1.95 Reserve transfers - from	\$0	\$0	\$0	-\$750,000
2.1 Employee benefits and on-costs	\$455,420	\$449,295	\$501,960	\$501,760
2.2 Borrowing costs	\$91,783	\$87,175	\$76,500	\$66,100
2.3 Materials	\$223,665	\$196,996	\$370,505	\$386,205
2.4 Contracts	\$67,097	\$130,001	\$200,700	\$166,600
2.5 Depreciation & amortisation	\$374,345	\$390,868	\$411,702	\$496,717
2.6 Other expenses	\$160,905	\$138,092	\$301,950	\$273,950
2.8 Internal expense	\$85,818	\$125,417	\$183,450	\$153,950
2.90 Net loss from disposal of assets	\$12,586	\$110,783	\$0	\$0
99 Uncapitalised Works In Progress	\$91,861	\$42,889	\$692,500	\$3,040,000
9999 Appropriation	-\$31,123	\$184,796	\$0	\$0
<b>3.2.2 Water Supply Services Total</b>	<b>-\$0</b>	<b>-\$896</b>	<b>\$592,128</b>	<b>\$152,333</b>
<b>02 - Water Fund Total</b>	<b>-\$0</b>	<b>-\$896</b>	<b>\$592,128</b>	<b>\$152,333</b>
<b>03 - Sewer Fund</b>				
<b>3.2.3 Sewerage Services</b>				
1.1 Rates and annual charges	-\$667,988	-\$683,156	-\$843,972	-\$904,346
1.2 User charges and fees	-\$92,031	-\$137,940	-\$135,000	-\$135,000
1.3 Interest and investment revenue	-\$4,000	-\$34,326	-\$12,000	\$0
1.4 Other revenues	\$1,171	-\$2,423	-\$3,000,000	\$0
1.5 Grants subsidies contributions - Op	-\$20,475	-\$19,537	-\$19,537	-\$19,537
1.6 Grants Subsidies Contributions - Cap	\$0	-\$107,829	\$0	\$0
2.1 Employee benefits and on-costs	\$379,539	\$388,376	\$445,650	\$445,100
2.2 Borrowing costs	\$0	\$3,442	\$0	\$134,982
2.3 Materials	\$54,378	\$104,649	\$118,900	\$118,900
2.4 Contracts	\$10,841	\$50,709	\$84,936	\$54,936
2.5 Depreciation & amortisation	\$183,257	\$185,436	\$186,515	\$233,629
2.6 Other expenses	\$29,793	\$32,389	\$170,250	\$185,250
2.8 Internal expense	\$151,557	\$211,372	\$163,280	\$162,020
2.90 Net loss from disposal of assets	\$0	\$82,291	\$0	\$0
99 Uncapitalised Works In Progress	\$223,838	\$6,955	\$2,965,000	\$140,000
9999 Appropriation	-\$249,879	-\$79,511	\$0	\$0
<b>3.2.3 Sewerage Services Total</b>	<b>\$0</b>	<b>\$896</b>	<b>\$124,022</b>	<b>\$415,934</b>
<b>03 - Sewer Fund Total</b>	<b>\$0</b>	<b>\$896</b>	<b>\$124,022</b>	<b>\$415,934</b>

Resource Group	Annual PrevYr2 Actuals	Annual PrevYr1 Actuals	Revised Budget	Next Year Budget
<b>04 - Waste Fund</b>				
<b>3.2.3 Waste Management</b>				
1.1 Rates and annual charges	-\$1,416,276	-\$1,448,113	-\$1,502,000	-\$1,515,000
1.2 User charges and fees	-\$70	\$0	\$0	\$0
1.3 Interest and investment revenue	-\$3,000	-\$57,381	-\$43,090	-\$9,000
1.4 Other revenues	-\$231,734	-\$214,367	-\$59,600	-\$14,450
1.5 Grants subsidies contributions - Op	-\$34,241	-\$33,286	-\$36,000	-\$33,000
2.1 Employee benefits and on-costs	\$324,054	\$369,020	\$494,916	\$402,500
2.2 Borrowing costs	\$3,268	\$2,371	\$3,500	\$356
2.3 Materials	\$43,358	\$24,405	\$176,960	\$205,400
2.4 Contracts	\$624,988	\$671,721	\$826,555	\$779,812
2.5 Depreciation & amortisation	\$565,544	\$628,832	\$12,800	\$473,595
2.6 Other expenses	\$276	\$694	\$1,270	\$1,000
2.8 Internal expense	\$99,181	\$205,150	\$238,446	\$204,900
99 Uncapitalised Works In Progress	\$0	\$68,946	\$3,035	\$0
9999 Appropriation	\$24,652	-\$214,718	\$0	\$0
<b>3.2.3 Waste Management Total</b>	<b>\$0</b>	<b>\$3,274</b>	<b>\$116,792</b>	<b>\$496,113</b>
<b>04 - Waste Fund Total</b>	<b>\$0</b>	<b>\$3,274</b>	<b>\$116,792</b>	<b>\$496,113</b>
<b>Total</b>	<b>-\$9,982,936</b>	<b>-\$17,010,029</b>	<b>\$1,610,078</b>	<b>\$11,189,205</b>

## 5.11 Draft Statement of Revenue Policy

**File Reference:** NA

### **Delivery Program**

**Goal:** 5. Organisational management

**Outcome:** 5.1 Corporate management

**Strategy:** 5.1.5 Provision of responsible internal governance

**Author:** CFO

**STAFF DISCLOSURE OF INTEREST** Nil

### **IN BRIEF/SUMMARY RECOMMENDATION**

The draft Statement of Revenue Policy be presented to the ARIC committee for comment.

**TABLED ITEMS** Nil

### **COMMENT**

The Draft Statement of Revenue Policy is required to be placed on Public Display for 28 days. The Policy is presented to the ARIC committee for comment.

### **OFFICER RECOMMENDATION**

**THAT the report be received.**

### **ATTACHMENTS**

1. Draft Statement of Revenue Policy 2024 -2025 [5.11.1 - 18 pages]

### **COMMITTEE RESOLUTION:**

**THAT the report be received.**

**(Moved Jack O'Hara, Seconded Rod Smith)**

### **CARRIED**

**For: Cr J Coulton, Jack O'Hara and Rod Smith**

**Against: Nil**



## STATEMENT OF REVENUE POLICY

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### Rates Statement

#### Strategy - Ordinary Rates

IPART has advised that the General Rates-Pegging limit for the period 1 July 2024 to 30 June 2025 shall be 4.5%, with a calculated growth factor of 0%. This increase will be applied in full.

The revenue forecast provided in this policy is based on the notional income projections using Councils rating structure and revenue for the 2023/2024 year, Councils proposed rating structure and revenue for the 2024/2025 year with the 4.5% general increase, plus any catch-up from 2023/2024.

The model projects an increase in general rate revenue of \$396,509.61 which amounts to a total increase in general rates of 4.5%.



## RATING STRUCTURE

### Rating Categories & Sub-Categories

The following is the structure of Council's General Ordinary Rates to be levied under section 494 of the *Local Government Act 1993*.

Type	Category	Sub-Category	Comments
Ordinary	Farmland	Intensive	Eligibility determined in accordance with Local Government Act 1993 and As defined as 'Intensive Agriculture by the Gwydir Shire Council LEP 2013
Ordinary	Farmland	Nil	Eligibility determined in accordance with <i>Local Government Act 1993</i>
Ordinary	Business	Nil	All business properties within the Gwydir Shire Local Government area other than those defined as Warialda Business Urban, Bingara Business Urban or Business Special
Ordinary	Business	Business Warialda Urban	All business properties within the Warialda Town Area as determined by the relevant LEP.
Ordinary	Business	Business Bingara Urban	All business properties within the Bingara Town Area as determined by the relevant LEP.
Ordinary	Business	Business Special	All business properties within Gwydir Shire Local Government area currently undergoing a temporary operational hiatus.
Ordinary	Residential		All residential properties within the Gwydir Shire Area not in a Village as determined by the relevant LEP that do not exceed two (2) hectares.
Ordinary	Residential	Rural Residential	All residential properties within the Gwydir Shire Area not in a Village as determined by the relevant LEP that exceed two (2) hectares but are less than forty (40) hectares.
Ordinary	Residential	Residential Villages	All residential properties within the Gwydir Shire Area within a Village area other than Warialda Urban or Bingara Urban as determined by the relevant LEP.
Ordinary	Residential	Residential Warialda Urban	All residential properties within the Warialda Town Area as determined by the relevant LEP.
Ordinary	Residential	Residential Bingara Urban	All residential properties within the Bingara Town Area as determined by the relevant LEP.



## RATING STRUCTURE

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### Rating Categories & Sub-Categories

Categories are defined by Urban, Rural and Village as follows:

#### Urban Land:

Each parcel of land valued as one assessment whose dominant use is for urban purposes within the Bingara or Warialda Town Area as determined by the relevant LEP.

#### Village Land:

Each parcel of land valued as one assessment whose dominant use is for urban purposes within a Village area other than the Bingara or Warialda Town Area as determined by the relevant LEP.

#### Rural Land:

Each parcel of land valued as one assessment whose dominate use is for non-urban purposes that is not within any Village area as determined by the relevant LEP.

Maps showing the location of Rating categories and sub-categories are attached. See Appendix



## RATING STRUCTURE

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### Ordinary General Rate Structure & Strategy

The Local Government Act 1993 provides Councils with three alternative methods of levying rates:

- Solely Ad Valorem Rating (i.e. Cents in the dollar on land value).
- Minimum Rate plus Ad Valorem.
- Base Amount of up to 50% of the total yield from a category and applied to all rateable parcels within that category plus an Ad Valorem rate to raise the additional above the base.

Council will continue to levy ordinary rates using a structure comprising a base amount to which an ad valorem component is added. This option ensures higher valued properties contribute a higher amount.

The base amount will vary, depending on rating category/sub-category up to the maximum permissible of 50% of the total yield for each category/sub-category. All rateable properties within each category/sub-category, regardless of their land value, are levied a base amount. The balance of the ordinary rates is derived by multiplying the land value of a property by a rate in the dollar for the relevant category/sub-category, which is determined by Council.

All ordinary general rates for the 2024/2025 period shall be based on land valuations issued by the Valuer-General to individual rate payers with a base date of 1st July 2022. Generally, there has been a slight fall in land values to date.

The model used in preparation of the rating revenue is designed to distribute the general rates between the rating categories as follows:

Farmland	80.00%	Residential	16.00%	Business	4.00%
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## RATING STRUCTURE

### Notional Yield

#### Ordinary General Rates under section 494 of the Local Government Act 1993

Diff	Category	Sub-Category	# Prop	Ad Valorem	Cents In \$	Base Amount	Percentage of Revenue raised form Base Levy	Estimated Total Yield
10	Farmland	Intensive	2	0.0038958	0.38958	\$ 750	3.67%	\$40,925.98
1	Farmland	Ordinary	1169	0.0023812	0.23812	\$ 300	4.79%	\$7,318,230.39
4	Business	Ordinary	76	0.0449204	4.49204	\$ 300	17.51%	\$128,465.31
8	Business	Business Bingara Urban	53	0.0380920	3.80920	\$ 300	12.16%	\$130,777.87
3	Business	Business Warialda Urban	66	0.0442323	4.2323	\$ 300	19.00%	\$105,804.10
11	Business	Business Special	1	0.0027393	0.27393	\$ 300	10.31%	\$2,910.53
6	Residential	Rural Residential S/H	195	0.0089380	0.89380	\$ 225	21.83%	\$201,017.11
5	Residential	Residential Village	259	0.0648664	6.48664	\$ 150	31.39%	\$123,760.07
9	Residential	Ordinary-Rural Res	54	0.0171057	1.71057	\$ 150	29.55%	\$27,412.68
7	Residential	Bingara Residential Urban	700	0.0132563	1.32563	\$ 225	22.47%	\$700,685.68
2	Residential	Warialda Residential Urban	552	0.0199308	1.99308	\$ 225	29.66%	\$418,775.73
			3,127					<b>\$ 9,198,945.46</b>

**Estimated General Ordinary Rate Income \$9,198,945.46 - Less Pension Rebates (Council 45%) -\$38,573.31 giving Net General Rates Income of \$9,160,372.15**

All rates are to be levied on land valuations with a base date of 1<sup>st</sup> July 2022





## RATING STRUCTURE

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### Payment of Rates

Ratepayers may pay their rates in four (4) instalments being 31 August, 30 November, 28 February, and 31 May. Council is obliged to forward reminder notices one month in advance. Interest is chargeable on each instalment not paid by the due date.

The maximum applicable interest rate is set each year by the Minister for Local Government and Council may adopt that rate or a lower rate.

### Extra Charges or Interest on Overdue Rates

In accordance with Section 566 (3) of the Local Government Act, 1993, Council must determine a rate of interest charge, not in excess of that determined by the Minister.

The interest rate for the year 2024/2025 has been set at (TBC), for the period 1 July 2024 to 30 June 2025 (inclusive).

### Conservation Agreement Rate Exemption

As stated through the provisions of Section 555 (1) (b1) and (3) of the Local Government Act 1993 the land subject to a Conservation Agreement is exempt from rates. The Act States “**Section 555 What land is exempt from all rates?**”

(1.b.) Subject to subsection (3), land that is subject of a conservation agreement (within the meaning of the *National Parks and Wildlife Act, 1974*).

(3) If part of a single parcel of land is the subject of a conservation agreement within the meaning of the *National Parks and Wildlife Act, 1974* (as referred to in subsection (1) (b1), any rate levied on that whole parcel (for any period after 1 July 2008) is to be reduced by the percentage stated in the Act.

The Conservation Agreement amount to be written off for the year 2024/2025 for the period 1 July 2024 to 30 June 2025 (inclusive) is \$4,633.68.



## STATEMENT OF FEES & CHARGES

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### Statement of fees and charges to apply to rateable and non-rateable properties

#### Water and Sewerage Pricing

Council's water and sewerage utilities are required to conform to best practice water and sewerage pricing (pay for use). Such pricing is required to comply with the Independent Pricing and Regulatory Tribunal's (IPART) Pricing Principles for Local Water Authorities, the COAG Strategic Framework for Water Reform and National Competition Policy.

Best practice water supply pricing involves a cost-reflective two-part tariff or an inclining block tariff with no water allowance, no land value-based charges, an appropriate access charge and water usage charges per kilolitre.

Appropriate pricing is essential to provide relevant pricing signals to customers, enabling them to make informed decisions on their water use. This will encourage each customer to use water efficiently and minimise wastage of our valuable water resources and associated infrastructure.

#### Water Charges - Strategy

Council has adopted best practice water pricing with a common structure across the entire Shire. The pricing structure has been reviewed and a similar structure adopted for 2024/2025.

The two-part pricing regime includes an access availability charge of \$550.00 for standard connections and an inclining block tariff. In 2024/2025 the water usage charge will be charged quarterly as part of the quarterly water usage billing program. The inclining usage tariff is made up of two (2) tiers being:

1. \$1.75 per kilolitre for the first step of 600 kilolitres per assessment.
2. And a higher block tariff of \$2.45 per kilolitre for usage over 600 kilolitres per assessment.



## STATEMENT OF FEES & CHARGES

---

### Water Charges – Strategy

A water access availability charge applies to all parcels of land to which a service is available and connectable.

The water pricing strategy is designed to gain 50% of the water revenue from access charges and 50% from usage charges.

Properties with larger water services pay a higher access charge proportional to the square of the meter size.

### Sewer Charges - Strategy

Sewerage services as with water supplies have moved to best practice pricing.

Residential sewerage bills are to be independent of land value and based on a cost-reflective uniform sewerage charge per property of \$700.00 per connectable property.

Non-Residential sewerage bills are to be independent of land value and based on a cost-reflective two-part tariff consisting of an access charge – (\$600.00 based on 20mm water connection) and an appropriate sewer usage charge per kilolitre of water consumption (\$2.75/KL). This charge is then multiplied by the individual properties sewer discharge factor as determined by Council using industry standards.

The sewer access charge must also be proportional to the square of the size of the water supply service connection to reflect the load that can be placed on the sewerage system plus a usage charge based on discharge volume. The volume discharged into the sewer is estimated using the customer's total water consumption and a sewerage discharge factor.



## STATEMENT OF FEES & CHARGES

### Water & Sewer Charges - Sections 501 & 502 of the Local Government Act 1993

Description	Annual Charge	Services Charged	Total Annual Income	Total Income
20mm Water Meter Service	\$ 550.00	1612	\$ 886,600.00	
25mm Water Meter Service	\$ 859.17	37	\$ 31,789.47	
32mm Water Meter Service	\$ 1,408.00	2	\$ 2,816.00	
40mm Water Meter Service	\$ 2,200.00	4	\$ 8,800.00	
50mm Water Meter Service	\$ 3,437.50	19	\$ 65,312.50	
<b>Less Pension Rebate Expense Water (Council 45%)</b>			<b>-\$ 18,636.60</b>	
<b>TOTAL Annual Water Access Income</b>			<b>\$ 976,681.37</b>	<b>\$ 976,681.37</b>
Annual Water Usage @ \$1.75/KL (Est)	\$ 1.75	350,000KI	\$ 612,500.00	
Annual Water Usage @ \$2.45/KL >600KL (Est)	\$ 2.45	135000kl	\$ 330,750.00	
<b>TOTAL Annual Water Usage Charges (Est)</b>			<b>\$ 943,250.00</b>	<b>\$ 943,250.00</b>
<b>Total Water Income</b>				<b>\$ 1,919,931.37</b>
Sewer Charge Residential (20mm)	\$ 700.00	1147	\$ 802,900.00	
Pressure Sewer Residential	\$ 700.00	86	\$ 60,200.00	
Sewer Charge Non-Residential (20mm)	\$ 600.00	136	\$ 81,600.00	
Sewer Charge Non-Residential (25mm)	\$ 768.60	21	\$ 16,140.60	
Sewer Charge Non-Residential (32mm)	\$ 1,275.00	2	\$ 2,550.00	
Sewer Charge Non-Residential (40mm)	\$ 1,967.00	4	\$ 7,868.00	
Sewer Charge Non-Residential (50mm)	\$ 2,966.00	11	\$ 32,626.00	
<b>Less Pension Rebate Expense Sewerage (Council 45%)</b>			<b>-\$ 17,061.40</b>	
<b>TOTAL Annual Sewer Charges</b>			<b>\$ 986,823.20</b>	<b>\$ 986,823.20</b>
Sewer Non-Residential Usage Charge At \$2.75/Kl	\$ 2.75	21,226	\$ 58,371.50	\$ 58,371.50
<b>Warialda Truck Wash usage charge \$1.32/minute – estimate</b>				<b>\$ 70,000.00</b>
<b>Total Sewer Income</b>				<b>\$ 1,115,194.70</b>

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## STATEMENT OF FEES & CHARGES

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### Liquid Trade Waste Charges

Gwydir Shire Council is committed to complying with the Department of Primary Industries and Environment (DPIE) guidelines for the best practice management of water supplies and sewerage services to be eligible for financial assistance towards future Capital works.

For the 2024/2025 financial period council will be charging a liquid trade Waste Charge as part of the sewerage pricing structure for commercial businesses.

Liquid trade wastes exert much greater demands on sewerage systems than domestic sewerage and if uncontrolled can pose serious problems to public health, worker safety, Councils sewerage system and the environment. Liquid trade waste pricing ensures that the discharges bear a fair share of the cost of providing sewerage services and to facilitate appropriate recycling, pre-treatment, waste minimisation and water conservation.

For charging purposes liquid trade waste dischargers are divided into three categories.

1. Liquid trade waste dischargers conducting an activity deemed by Council as requiring nil or only minimal pre-treatment equipment and whose effluent is well defined and of relatively low risk to the sewerage system. For example – retail food outlets with no hot food prepared and or foods that generate an oily/greasy waste.
2. Liquid trade waste dischargers conducting an activity deemed by Council as requiring a prescribed type of liquid trade waste pre-treatment equipment and whose effluent is well characterised. For example – Premises that prepare and or serve hot foods that generate an oily/ greasy waste.
3. Liquid trade waste dischargers conducting an activity which is of an industrial nature and/or which result in discharges of large volumes (over 20kL/d) of liquid trade waste to the sewerage system.



## STATEMENT OF FEES & CHARGES

### Liquid Trade Waste Charges

#### Schedule of Annual & Usage Fees – Liquid Waste

Description	# Prop	Services Charged	Estimated Income
<b>Annual Charges</b>			
Annual trade waste Fee (minimum)	83	\$ 115.00	\$ 9,545.00
Annual trade waste Fee (Large discharger)		\$ 450.00	
Reinspection fee		\$ 72.00	
<b>Usage Charges</b>			
with prescribed pre-treatment		\$ 1.75/Kl	
without prescribed pre-treatment		\$ 15.50/Kl	
Tankered Waste		\$ 25.00/Kl	

- These fees are to be charged on top of existing non-residential sewerage charges.



## STATEMENT OF FEES & CHARGES

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### Waste Management Charges Statement

Council must make and levy a charge for domestic waste management services for each parcel of rateable land for which the service is available under Section 496 of the Local Government Act, 1993. The levied charge must fully cover the cost of providing the service. The urban areas of Bingara, Warialda, Gravesend, North Star, Croppa Creek and Warialda Rail and small rural "lifestyle/rural residential" blocks receive a kerb-side garbage service. This charge is separately itemised on each rate notice.

The charge is added to standard Council rates and is set aside for the specific purpose of the management of waste collections & disposal facilities within the Local Government area. The charge will allow Council to provide additional resources and meet the requirements of waste disposal and environmental legislation and community expectations.

Previously this was undertaken on Councils Waste Disposal Facilities on a reactionary basis in response to community concerns. As a result of increased pressures from regulatory agencies and ongoing community concerns and the scale of the works required to meet these standards, it has become necessary for council to initiate the provision of a waste disposal management program to control waste disposal and environmental protection measures.

The funds collected will only be spent for works at Council's Waste Disposal facilities and related recycling programs, including:

- Land Rehabilitation
- Improved Environmental Monitoring
- Improved waste disposal techniques
- Recycling
- Chemical disposal
- Site Security



## STATEMENT OF FEES & CHARGES

The charge is levied in respect of each separate parcel of rateable land in the Council area. The charge applies whether the service is used in whole or in part. The service is provided on the following basis:

### Domestic Waste Service and Disposal Charge

A single weekly waste collection service using 1 approved container with a capacity 140-litre for general waste. A single fortnightly green waste collection service using 1 approved container with a capacity 240-litre for green and putrescible waste and a single fortnightly recyclable waste collection service using 1 approved container with a capacity 360-litre for recyclable material.

New premises completed during the year will be charged based on the complete month to the end of the year as a proportion of the annual charge.

In accordance with Section 496 of the Local Government Act, 1993, Council must levy a domestic waste management charge on all occupied rateable properties. This charge reflects the fixed cost component of having the weekly waste collection service accessible to the property. The charge for 2024/2025 is as follows:

Domestic Waste Collection Charge	Number of Services	Charge	Yield
Domestic Residential Collections (140)	1397	\$ 409.80	\$ 572,490.60
Wheelie Bin Upgraded (240) / Additional (140)	57	\$ 168.20	\$ 9,587.40
Domestic Residential – Vacant	174	\$ 84.12	\$ 14,636.88
<b>Less Pension Rebate Expense Waste (45% Council)</b>			<b>-\$15,481.90</b>
<b>Total Domestic Waste Management Charges</b>			<b>\$ 581,232.98</b>





## STATEMENT OF FEES & CHARGES

### Commercial Waste Disposal

Council shall levy an annual charge under Section 501 of the Local Government Act, 1993 on commercial premises for waste removal and disposal where the owner or occupier has access to that service. The service will be for the removal of one or more garbage containers (wheelie bins) of 240-litre capacity. The service level charge is based on the number of bins available for collection from the premises for which the charge is applicable. The charges for 2024/2025 are as follows:

Commercial Waste Disposal Charge	Number of Services	Charge	Yield
Commercial Waste Disposal – Minor	69	\$ 673.00	\$ 46,437.00
Commercial Waste Disposal – Small	44	\$ 1,346.00	\$ 59,224.00
Commercial Waste Disposal - Medium	14	\$2,692.90	\$ 37,700.60
Commercial Waste Disposal – Large	6	\$ 4,508.00	\$ 27,048.00
<b>Total Commercial Waste Management</b>			<b>\$ 170,409.60</b>



## STATEMENT OF FEES & CHARGES

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### Non-Rateable Land Waste Disposal

In accordance with section 501 of the Local Government Act, 1993, a waste management service charge will be levied on all non-rateable land electing to utilise Council's waste collection and disposal service. The charge for 2024/2025 is as follows:

Non-Rateable Land Waste Disposal Charge	Number of Services	Charge	Yield
Non-Rateable Land Waste Disposal – Minor	26	\$ 673.00	\$ 17,498.00
Non-Rateable Land Waste Disposal – Small	12	\$ 1,346.00	\$ 16,152.00
Non-Rateable Land Waste Disposal – Medium	4	\$ 2,692.90	\$ 10,771.60
Non-Rateable Land Waste Disposal – Large	10	\$ 4,508.00	\$ 45,080.00
<b>Total Non-Rateable Land Waste Management</b>			<b>\$ 89,501.60</b>



## STATEMENT OF FEES & CHARGES

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### Waste Disposal Management

In accordance with Section 501 of the Local Government Act, 1993, Council must levy a waste management disposal charge on all land and in respect of vacant land which are in the catchment for each of Council's waste disposal facilities. These are defined by maps. See appendix. The charge for 2024/2025 is as follows:

Waste Management Charge	Number	Charge	Yield
Properties	3191	\$ 250.20	\$ 798,388.20
<b>Less Pension Rebate Expense Waste (45% Council)</b>			<b>-\$ 12,164.36</b>
<b>Total Waste Disposal Charge</b>			<b>\$ 786,223.84</b>



## STATEMENT OF FEES & CHARGES

### Storm Water Charges Statement

In accordance with Section 496A of the Local Government Act, 1993 and clauses 125A, 125AA, 200A and 217 of the Local Government (General) Regulation 2005, Council may make or levy an annual charge for stormwater management services only in respect of urban land that is categorised for rating purposes as residential or business. The urban areas, to which this charge will apply for 2024/2025 (Warialda & Bingara), are defined by maps. (See appendix). The charge for 2024/2025 is as follows:

Storm Water Charge	Number of Services	Charge	Estimated Yield
Residential Properties	1,306	\$25.00 per parcel of land	\$32,650.00
Business Properties	286	\$25.00 per parcel of land plus and additional \$25.00 for each 350sqm or part of 350sqm by which the parcels exceed 350sqm (Estimate based on average of three (3) charges per parcel)	\$7,110.37
<b>Total Estimated Storm Water Yield</b>	<b>1,592</b>		<b>\$39,760.37</b>



## STATEMENT OF FEES & CHARGES

### Statement of fees to be charged and pricing policy of goods and services

Council fees for the 2024/2025 financial year are listed in the Schedule of Fees and Charges as part of Councils Management Plan.

In determining the appropriate fees to be charged for Council services and facilities in 2024/2025, the basic principle applied, is that charges should be considered fair and equitable to the general community. Individual members of the community should not be precluded from essential services because of economic circumstances.

The range of services provided by Council to the community is diverse and requires different considerations when determining the associated fee or charge. The level of the fee or charge was determined having regard to the following categories.

Code	Pricing Category
<b>S</b>	<b>Statutory</b> - Federal or State Government set charges.
<b>FCR</b>	<b>Full Cost Recoverable</b> - Services under this category are such that individual costs can be determined and met by the user of the service.
<b>PCR</b>	<b>Partially Cost Recoverable</b> - Services considered having a level of benefit to the community. Generally, benefits are not solely confined to users. Partially funded by general revenues.
<b>M</b>	<b>Market</b> - Services that Council operates in a competitive market and needs to fix charges like other providers. Calculations may be benchmarked against industry averages

**5.12 Draft Fees and Charges****File Reference:** NA**Delivery Program****Goal:** 5. Organisational management**Outcome:** 5.1 Corporate management**Strategy:** 5.1.5 Provision of responsible internal governance**Author:** CFO**STAFF DISCLOSURE OF INTEREST** Nil**IN BRIEF/SUMMARY RECOMMENDATION**

The draft Fees and Charges be presented to the ARIC committee for comment.

**TABLED ITEMS** Nil**COMMENT**

The Draft Fees and Charges are required to be placed on Public Display for 28 days. The Policy is presented to the ARIC committee for comment.

**OFFICER RECOMMENDATION****THAT** the report be received.**ATTACHMENTS**

1. 2024-2025 Draft Fees And Charges Report [5.12.1 - 62 pages]

**COMMITTEE RESOLUTION:****THAT** the report be received.**(Moved Rod Smith, Seconded Jack O'Hara)****CARRIED****For:** Cr J Coulton, Jack O'Hara and Rod Smith**Against:** Nil

DRAFT

Fees & Charges

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Gwydir Shire Council

## Table Of Contents

<b>Gwydir Shire Council .....</b>	<b>7</b>
<b>Advertising and Promotion .....</b>	<b>7</b>
Promotional Flags .....	7
Discontinued.....	7
Advertising.....	7
<b>Aged Care .....</b>	<b>8</b>
RENTAL PROPERTIES.....	8
AGED CARE UNITS - BINGARA AND WARIALDA.....	8
NAROO HOSTEL .....	8
Naroo Hostel - Accommodation Charges .....	8
Naroo Hostel - Transport Charges.....	8
CHSP - BINGARA.....	9
CHSP - WARIALDA / DELUNGRA.....	9
<b>Animals .....</b>	<b>11</b>
ANTI-BARKING DOG COLLAR.....	11
COMMON FEES .....	11
COMPANION ANIMALS ACT - Registration .....	11
TRAP HIRE - CAT .....	11
SALEYARDS - USE.....	12
Portable Yard and Loading Ramp.....	12
<b>Caravan Parks .....</b>	<b>13</b>
SHORT-TERM ACCOMMODATION.....	13
Powered Site.....	13
Unpowered Site .....	13
Additional Persons, Caravan or Camping Site.....	13
Deluxe Ensuite Cabins & Deluxe Ensuite Disability Access Cabins .....	13
Additional Persons, Cabins.....	13
Other.....	13
LONG-TERM ACCOMMODATION.....	13
Permanent Residents.....	13
CRANKY ROCK RESERVE .....	14
Primitive Camping Area - Powered Site .....	14
Primitive Camping Area - Unpowered Site .....	14
NORTH STAR CARAVAN PARK.....	14
<b>Cemeteries .....</b>	<b>15</b>
Plot.....	15
Interment .....	15
Exhumation .....	15
Columbarium Niche .....	16
Cemeteries Other .....	16
<b>Conveyancing Certificates .....</b>	<b>17</b>
OUTSTANDING HEALTH NOTICES .....	17
SECTION 10.7 CERTIFICATES .....	17
DRAINAGE DIAGRAMS.....	17
WEEDS .....	17
SECTION 603 CERTIFICATES .....	17
<b>Development Applications .....</b>	<b>18</b>
ARCHIVING FEES.....	18

continued on next page ...

Page 2 of 62



**Table Of Contents** [continued]

BUILDING INFORMATION CERTIFICATES - S6.24 .....	18
BUSH FIRE ASSESSMENT .....	18
COMPLYING DEVELOPMENT.....	18
COMPLYING/CONSTRUCTION/BUILDING INSPECTIONS (ADDITIONAL) .....	19
CONSTRUCTION CERTIFICATES .....	19
DEVELOPMENT APPLICATION FEES .....	19
DEVELOPMENT APPLICATIONS (OTHER) .....	20
DEVELOPMENT APPLICATION REFERRAL FEES.....	20
ESSENTIAL SERVICES .....	21
MISCELLANEOUS FEES (LONG SERVICE, ETC) .....	21
DEVELOPMENT INSPECTION FEES - OTHER.....	21
MODIFICATION OF CONSENT.....	22
Under s4.55(1).....	22
Under s4.55(1A) - Minor - (Generally little or no assessment needed) .....	22
Under s4.55(1A) - Major - (Assessment needed).....	22
Under s4.55(2).....	23
COMPLYING/CONSTRUCTION/BUILDING (PRINCIPAL CERTIFIER) INSPECTION FEES.....	24
SECTION 8.2 - REVIEW OF A DETERMINATION.....	24
SUBDIVISION APPLICATIONS .....	24
SUBDIVISION CONSTRUCTION CERTIFICATES .....	25
Major works such as roads, water, sewer, drainage.....	25
Subdivision Certificate - Including release of linen plan.....	25
DWELLING ENTITLEMENT .....	25
TEMPORARY OCCUPATION.....	26
<b>Engineering Construction and Quarries.....</b>	<b>27</b>
VEHICULAR CROSSING .....	27
KERB AND GUTTER CONSTRUCTION.....	27
KERB LAYBACK AND DRIVEWAY CONSTRUCTION .....	27
QUARRY PRODUCTS.....	27
<b>Engineering Inspections / Approvals.....</b>	<b>28</b>
Engineering Plans/Construction Certificate - Approval .....	28
Inspections .....	28
<b>Environmental .....</b>	<b>29</b>
NOISE READINGS .....	29
WEEDS - Private Property Spraying.....	29
PROTECTION OF THE ENVIRONMENT OPERATIONS ACT .....	29
ENVIRONMENTAL ASBESTOS, SOIL AND WATER TESTING .....	30
ENVIRONMENTAL FEES (OTHER).....	30
<b>Governance.....</b>	<b>31</b>
GIPA .....	31
LEGAL COSTS.....	31
<b>Hall &amp; Function Room Hire.....</b>	<b>32</b>
GWYDIR SHIRE HALLS.....	32
Bond .....	32
Hall & Equipment Hire.....	32
<b>Health .....</b>	<b>33</b>
FOOD BUSINESSES.....	33
HEALTH INSPECTIONS.....	33
SWIMMING POOLS - PRIVATE .....	34

continued on next page ...

Page 3 of 62

**Table Of Contents** [continued]

Part F - INSTALL OR OPERATE AMUSEMENT DEVICES.....	34
APPROVAL TO BURN .....	34
<b>Impounding Fees.....</b>	<b>35</b>
VEHICLES, STRUCTURES & EQUIPMENT .....	35
COMPANION ANIMALS .....	35
SIGNS, FOOTPATH SIGNS, STANDS, etc.....	35
BIKES, SKATE BOARDS, etc.....	35
IMPOUNDING FEES (non companion animal).....	35
SUSTENANCE CHARGES.....	35
DRIVING FEES .....	36
ADMINISTRATION.....	37
OTHER IMPOUNDING FEES .....	37
DETERRENT FEES (Animals Impounded by Council).....	37
PENALTY NOTICES/OFFENCES .....	37
<b>Library Services - Central Northern Regional Libraries .....</b>	<b>38</b>
LIBRARY SERVICES (All) .....	38
<b>Living Classroom and Trade Training Centres.....</b>	<b>39</b>
LIVING CLASSROOM AND TRADE TRAINING CENTRES .....	39
Discontinued.....	39
Living Classrom Guided Tours .....	39
Living Classroom Hire - Corporate.....	39
Living Classroom Hire - Not-for-Profit .....	39
Living Classroom Kitchen Hire .....	39
Trade Training Kitchen.....	39
Residential Bunkhouse.....	39
The Living Classroom Event Hire.....	39
<b>Meeting Room Hire.....</b>	<b>40</b>
Room Hire - AVAILABLE only 8:30am to 5:00pm.....	40
<b>Planning and Development - Other .....</b>	<b>41</b>
BUSKERS .....	41
CIRCUS.....	41
DEVELOPMENT ADVICE .....	41
GENERAL (BUILDING ACCREDITATION, ETC).....	41
s68 (Part D) .....	41
<b>Planning .....</b>	<b>42</b>
REZONING APPLICATION .....	42
SECTION 10.8 CERTIFICATES .....	42
LOCAL ENVIRONMENT PLAN.....	42
Discontinued.....	42
<b>Plant Hire - Engineering Services.....</b>	<b>43</b>
Plant Hire, including operator.....	43
<b>Plant Hire - Water and Sewer.....</b>	<b>44</b>
WATER AND SEWER - MISCELLANEOUS PLANT .....	44
Portable Toilets.....	44
Discontinued.....	44
Sewer Jetter.....	44
Inspection Camera .....	44
Service Locator .....	44

continued on next page ...

Page 4 of 62

**Table Of Contents** [continued]

<b>Printing and Photocopying</b> .....	<b>45</b>
<b>PHOTOCOPYING</b> .....	<b>45</b>
Black and White.....	45
Colour .....	45
Other - Photocopying.....	45
<b>PRINTING</b> .....	<b>45</b>
Plan Printing .....	45
<b>Property and Rating</b> .....	<b>46</b>
<b>RATING (GENERAL)</b> .....	<b>46</b>
<b>INFORMATION - PROPERTY</b> .....	<b>46</b>
<b>MAPPING / GIS / RURAL ADDRESSING</b> .....	<b>46</b>
<b>DEBT RECOVERY</b> .....	<b>46</b>
<b>Recreation</b> .....	<b>47</b>
<b>GWYDIR FITNESS CENTRE</b> .....	<b>47</b>
Other.....	47
Casual.....	47
Monthly.....	47
6 Monthly.....	47
Facility Usage by Personal Trainer .....	47
<b>WARIALDA RECREATION GROUND</b> .....	<b>48</b>
Warialda Stadium Hire .....	48
Bond .....	48
Function Room & Equipment Hire.....	48
<b>MARKET STALLS</b> .....	<b>48</b>
<b>Roxy</b> .....	<b>49</b>
<b>CONFERENCE ROOM HIRE</b> .....	<b>49</b>
<b>THEATRE HIRE - Functions/Presentations/Weddings</b> .....	<b>49</b>
<b>KITCHEN HIRE IN CONJUNCTION WITH THEATRE HIRE</b> .....	<b>49</b>
<b>ROXY TOURS</b> .....	<b>49</b>
<b>MOVIES</b> .....	<b>50</b>
<b>Section 68 - Approvals</b> .....	<b>51</b>
<b>ONSITE SEWERAGE MANAGEMENT (OSSM) - APPROVALS</b> .....	<b>51</b>
Applications - OSSM Approval .....	51
Inspections - OSSM Approval.....	51
Other - OSSM Approval .....	51
<b>SECTION 68 - ACTIVITY APPLICATION</b> .....	<b>51</b>
<b>SEWER - SEWERAGE APPLICATIONS / WORKS CONNECTIONS - Approval</b> .....	<b>51</b>
Discontinued.....	51
Part F - OTHER ACTIVITIES (CARAVAN PARKS) .....	52
<b>Sewerage and Trade Waste</b> .....	<b>53</b>
<b>SEWER CONNECTION / SUPPLIES</b> .....	<b>53</b>
Sewer Connection .....	53
Annual Sewer Charge .....	53
<b>TRADE WASTE USAGE CHARGES (WATER AND SEWER)</b> .....	<b>53</b>
<b>LIQUID TRADE WASTE</b> .....	<b>53</b>
<b>Showground</b> .....	<b>54</b>
<b>SHOWGROUND FACILITIES</b> .....	<b>54</b>
General Hire.....	54
Cleaning .....	54

continued on next page ...

Page 5 of 62

**Table Of Contents** [continued]

Electricity Charges .....	54
Showground Waste Management .....	54
Showground Camping .....	54
Equestrian Events .....	54
Rodeo Yards .....	55
Travelling Show / Circus .....	55
<b>Social And Children Services .....</b>	<b>56</b>
LOW INCOME HOUSING .....	56
PRE-SCHOOL .....	56
TOY LIBRARY (Bingara and Warialda) .....	56
THARAWONGA .....	56
Discontinued .....	56
<b>Sports Fields and Ovals .....</b>	<b>57</b>
OVAL HIRE - Conditions Apply* .....	57
Seasonal Hire .....	57
Casual Hire .....	57
Additional Charges .....	57
<b>Swimming Pools .....</b>	<b>58</b>
SWIMMING POOLS (RECREATIONAL) - BINGARA AND WARIALDA .....	58
Full Season Ticket .....	58
Half Season Ticket .....	58
Weekly Ticket .....	58
Daily Session .....	58
<b>Waste .....</b>	<b>59</b>
LANDFILL - WASTE DISPOSAL FEES* .....	59
Other - Waste Disposal Fees* .....	59
Mulch .....	60
MOBILE GARBAGE BINS / RECYCLE BINS .....	60
WASTE MANAGEMENT - COMMERCIAL / INDUSTRIAL .....	60
WASTE MANAGEMENT - DOMESTIC .....	61
Discontinued .....	61
<b>Water Supply .....</b>	<b>62</b>
WATER METERS .....	62
WATER CONSUMPTION .....	62
WATER SUPPLY - OTHER .....	62
WATER SUPPLIES - ACCESS CHARGE .....	62
WARIALDA TRUCK WASH .....	62

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Gwydir Shire Council

### Advertising and Promotion

#### Promotional Flags

Promotional Flag Production - per flag		By Negotiation	
Promotional Flag Installation - per flag - Shire Wide Installation		By Negotiation	
Promotional Flag Installation - per flag - Bingara Township only		By Negotiation	
Promotional Flag Installation - per flag - Warialda Township only		By Negotiation	
Promotional Flag Installation - per flag - Gravesend Township only		By Negotiation	

#### Discontinued

#### Advertising

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**Aged Care**

**RENTAL PROPERTIES**

Rental Properties		By Negotiation	
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**AGED CARE UNITS - BINGARA AND WARIALDA**

Warialda units, per week	\$125.00	\$130.00	
Bingara units, per week	\$125.00	\$130.00	

**NAROO HOSTEL**

**Naroo Hostel - Accommodation Charges**

Daily Charge	\$58.98	\$60.86	Fees are reviewed by Human services every March and September . The amount of 60.86 is current as at 12th March 2024.
<p>Fee is calculated using Base rate and individual residents Means Test. Therefore each residents Daily Charge fee is unique depending on these aspects. Daily Fee is reviewed bi-annually in March &amp; September. The fees and charges will be amended accordingly when these figures are advised.</p>			
Maximum Refundable Accommodation Deposit	\$290,000.00	\$290,000.00	Nil change RAD remains at \$290000.00

**Naroo Hostel - Transport Charges**

Please Note - Payment for service can be added to residents monthly account or paid for on the day transport is provided.

Return trip from Naroo Hostel to Armidale	\$70.00	\$70.00	Nil change
Return trip from Naroo Hostel to Bingara	\$25.00	\$25.00	Nil change
Return trip from Naroo Hostel to Delungra	\$20.00	\$20.00	Nil change
Return trip from Naroo Hostel to Gravesend	\$15.00	\$15.00	Nil change
Return trip from Naroo Hostel to Inverell	\$30.00	\$30.00	Nil change
Return trip from Naroo Hostel to Moree	\$40.00	\$40.00	Nil change
Return trip from Naroo Hostel to Narrabri	\$65.00	\$65.00	Nil change
Return trip from Naroo Hostel to Tamworth	\$70.00	\$70.00	Nil change
Return trip from Naroo Hostel to Toowoomba	\$100.00	\$100.00	Nil change
Local trips within the township of Warialda - FREE OF CHARGE	Local trips from Naroo Hostel to destination within the township of Warialda - Free of Charge		Nil charge

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**CHSP - BINGARA**

Car Occupancy - Every person in the vehicle pays the nominated charge. Carers of clients travel free unless they also have an appointment.

Day Centre – Meal – Morning Tea	\$10.00	\$10.00	Nil change
Day Centre – Meal – Bingara	\$10.00	\$10.00	Nil change
Day Centre – Meal – Home Delivered – Bingara	\$8.00	\$8.00	Nil change
Transport (Bingara CHSP) – Access Bus – Inverell	\$15.00	\$15.00	Nil change
Transport (Bingara CHSP) – Access Bus – Local Transport	\$5.00	\$5.00	Nil change
Transport (Bingara CHSP) – Warialda, Inverell, Barraba	\$35.00	\$35.00	
Transport (Bingara CHSP) – Moree, Narrabri	\$50.00	\$50.00	Nil change
Transport (Bingara CHSP) – Tamworth	\$60.00	\$60.00	Nil change
Transport (Bingara CHSP) – Armidale	\$60.00	\$60.00	Nil change
Transport (Bingara CHSP) – Other Service Providers, (\$0.65 per km plus volunteer reimbursement), per km	\$0.65	\$0.65	Nil change
Transport (Bingara CHSP) – Day Trips		TBA	Nil change
		Min. Fee incl. GST: \$10.00	
Volunteer Reimbursement (Bingara CHSP) – Access Bus, per client	\$5.00	\$5.00	Nil change
Volunteer Reimbursement (Bingara CHSP) – Inverell, Warialda, Barraba	\$10.00	\$10.00	Nil change
Volunteer Reimbursement (Bingara CHSP) – Moree	\$15.00	\$15.00	Nil change
Volunteer Reimbursement (Bingara CHSP) – Tamworth, Armidale	\$20.00	\$20.00	Nil change
Volunteer Reimbursement (Bingara CHSP) – Meal Delivery	\$5.00	\$5.00	Nil change

**CHSP - WARIALDA / DELUNGRA**

Car Occupancy - Every person in the vehicle pays the nominated charge. Carers of clients travel free unless they also have an appointment.

Day Centre – Monday	\$22.00	\$22.00	Nil change
Day Centre – Meal – Warialda/Delungra	\$10.00	\$10.00	Nil change
Day Centre – Meal – Home Delivered – Warialda/Delungra	\$8.00	\$8.00	Nil change
Day Centre – Friday Cards	\$5.00	\$5.00	Nil change
Day Centre – Delungra	\$12.00	\$12.00	Nil change
Transport (Warialda/Delungra CHSP) – Inverell Access Bus from Warialda	\$10.00	\$10.00	Nil change
Transport (Warialda/Delungra CHSP) – Inverell access Bus from Delungra	\$10.00	\$10.00	Nil change
Transport (Warialda/Delungra CHSP) – Local	\$10.00	\$10.00	Nil change
Transport (Warialda/Delungra CHSP) – Inverell	\$35.00	\$35.00	Nil change
Transport (Warialda/Delungra CHSP) – Moree	\$45.00	\$45.00	Nil change
Transport (Warialda/Delungra CHSP) – Tamworth, Armidale	\$75.00	\$75.00	Nil change
Transport (Warialda/Delungra CHSP) – Narrabri	\$55.00	\$55.00	Nil change
Transport (Warialda/Delungra CHSP) – Toowoomba, per trip	\$110.00	\$110.00	Nil change
Transport (Warialda/Delungra CHSP) – Other Service Providers, (\$0.65 per km plus volunteer reimbursement), per km	\$0.65	\$0.65	Nil change
Trips (Warialda/Delungra CHSP) – Day Trips		TBA	Nil change
		Min. Fee incl. GST: \$10.00	
Hire (Warialda/Delungra CHSP) – Community Bus – Deposit	\$50.00	\$50.00	Nil change
Hire (Warialda/Delungra CHSP) – Community Bus – Bus, per KM	\$1.30	\$1.30	Nil change
Hire (Warialda/Delungra CHSP) – Community Bus – Bus – People with a disability, per km	\$1.30	\$1.30	Nil change

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**CHSP - WARIALDA / DELUNGRA** [continued]

Hire (Warialda/Delungra CHSP) – Community Bus – Bus – Town Trips	\$10.00	\$10.00	Nil change
Hire (Warialda/Delungra CHSP) – Room	\$30.00	\$30.00	Nil change
Hire (Warialda/Delungra CHSP) – Room – Cleaning Fee (if needed)	\$50.00	\$50.00	Nil change
Volunteer Reimbursement (Warialda/Delungra CHSP) – Access Bus	\$25.00	\$25.00	Nil change
Volunteer Reimbursement (Warialda/Delungra CHSP) – Inverell	\$12.00	\$12.00	Nil change
Volunteer Reimbursement (Warialda/Delungra CHSP) – Moree	\$15.00	\$15.00	Nil change
Volunteer Reimbursement (Warialda/Delungra CHSP) – Narrabri	\$20.00	\$20.00	Nil change
Volunteer Reimbursement (Warialda/Delungra CHSP) – Tamworth, Armidale	\$20.00	\$20.00	Nil change
Volunteer Reimbursement (Warialda/Delungra CHSP) – Toowoomba	\$40.00	\$40.00	Nil change

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**Animals**

**ANTI-BARKING DOG COLLAR**

Damaged unit (major): Fee is cost of replacement unit

Hire Per 3 Weeks	\$55.70	\$58.00	rounded down to whole dollar
Damaged Unit	Repair or Replacement Cost		
Unit not returned on time (late fee, per week or part thereof)	\$18.00	\$19.00	rounded up to whole dollar

**COMMON FEES**

**COMPANION ANIMALS ACT - Registration**

Permanent Identification P1A form processing fee (per form)	\$10.00	\$10.45	CPI added - applicable box does not respond
Microchipping	\$42.30	\$44.00	rounded down to whole dollar
Registration Fees	Fees as per NSW Office of Local Government Registration Fee Schedule. Please access link for the current list of Companion Animals Registration Fees. <a href="https://www.olg.nsw.gov.au/public/dogs-cats/nsw-pet-registry/microchipping-and-registration/">https://www.olg.nsw.gov.au/public/dogs-cats/nsw-pet-registry/microchipping-and-registration/</a>		

**TRAP HIRE - CAT**

Daily	\$8.25	\$8.60	
Weekly	\$39.20	\$41.00	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### SALEYARDS - USE

All sales require Meat Industry Authority Approval before proceeding

Use of yards for loading per head (minimum charges \$21.50)	\$2.05	\$2.15	
Stabling of horses, per night, per horse	\$7.55	\$8.00	
Stabling of horses, per week, per horse	\$29.40	\$30.75	
All other stock – per night for single deck semi trailers	\$47.45	\$49.60	
All other stock – per night for double deck semi trailers	\$95.00	\$99.30	

### Portable Yard and Loading Ramp

Hire of Portable Yard and Loading Ramp - 24 hrs	\$188.80	\$197.30	
Hire of Portable Yard and Loading Ramp - 7 days	\$536.50	\$560.50	
Hire of Portable Yard and Loading Ramp - Late Fee	\$188.80	\$197.30	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Caravan Parks

### SHORT-TERM ACCOMMODATION

Short Term Accommodation is defined as any period that is less than three (3) months in length

#### Powered Site

Peak Period Per night up to 2 people - including NSW School Holidays and Public Holidays	\$35.00	\$35.00	
Peak Period Per week up to 2 people - including NSW School Holidays and Public Holidays	\$250.00	\$250.00	
Per night, up to 2 people	\$30.00	\$30.00	
Per week, up to 2 people	\$205.00	\$205.00	

#### Unpowered Site

Peak Period Per night up to 2 people - including NSW School Holidays and Public Holidays	\$29.00	\$29.00	
Peak Period Per week up to 2 people - including NSW School Holidays and Public Holidays	\$165.00	\$165.00	
Per night, up to 2 people	\$26.00	\$26.00	
Per week, up to 2 people	\$140.00	\$140.00	

#### Additional Persons, Caravan or Camping Site

Each additional person per night, (children under 3 yrs free)	\$5.00	\$5.00	
Each additional person, per week, (children under 3 yrs free)	\$25.00	\$25.00	

#### Deluxe Ensuite Cabins & Deluxe Ensuite Disability Access Cabins

Peak Period Per night up to 2 people - including NSW School Holidays and Public Holidays	\$110.00	\$110.00	
Peak Period Per Week up to 2 people - including NSW School Holidays and Public Holidays	\$600.00	\$600.00	
Per night, up to 2 people	\$95.00	\$95.00	
Per week, up to 2 people	\$450.00	\$450.00	
Extended term (more than 1 month) per week up to 2 people	\$330.00	\$330.00	

#### Additional Persons, Cabins

Each additional person, per night, (children under 3 yrs free)	\$10.00	\$10.00	
Each additional person, per week, (children under 3 yrs free)	\$25.00	\$25.00	

#### Other

Showers (other than tenants), per shower	\$6.00	\$6.00	
Washing machines and dryers, coin operated		<b>At Cost</b>	
		Min. Fee incl. GST: \$5.50	
Caravan storage - Per Week	\$33.00	\$33.00	

### LONG-TERM ACCOMMODATION

#### Permanent Residents

GST of 5.5% is applicable to those fees noted with \*

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**Permanent Residents** [continued]

Own Caravan, per week*	\$135.00	\$140.00	
Own Caravan, per week (Pensioner)*	\$120.00	\$125.00	
Permanent Residents – Electricity Meter Reading Fee	\$4.50	\$5.00	

**CRANKY ROCK RESERVE**

**Primitive Camping Area - Powered Site**

Per Night (2 people) – Powered Site – Cranky Rock Reserve	\$20.00	\$20.00	
Per Week (2 People) – Powered Site – Cranky Rock Reserve	\$115.00	\$115.00	
Pensioners, per night (2 People) – Powered Site -Cranky Rock Reserve	\$15.00	\$15.00	
Pensioners, per week (2 People) – Cranky Rock Reserve	\$85.00	\$85.00	
Additional Person - 12yrs and up - Powered Site - Cranky Rock Reserve	\$5.00	\$5.00	

**Primitive Camping Area - Unpowered Site**

Per Night (2 People) – Unpowered Site – Cranky Rock Reserve	\$15.00	\$15.00	
Per Week (2 People) – Unpowered Site – Cranky Rock Reserve	\$75.00	\$75.00	
Pensioners, per night (2 People) – Unpowered Site – Cranky Rock Reserve	\$12.00	\$12.00	
Pensioners, per week (2 People) – Unpowered Site – Cranky Rock Reserve	\$55.00	\$55.00	
Additional Person - 12yrs and up - Unpowered Site - Cranky Rock Reserve	\$5.00	\$5.00	

**NORTH STAR CARAVAN PARK**

Privately Managed		Privately Managed	
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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Cemeteries

### Plot

Plot – Purchase including perpetual maintenance	\$1,269.00	\$1,326.00	
Plot – Purchase including perpetual maintenance – Extra Depth	\$1,759.20	\$1,838.00	rounded down to whole dollar

### Interment

Interment Services Levy* - Per Ash Interment	\$0.00	\$63.00	
* If levy is passed this fee will come into effect from 1 July 2024.			
Interment Services Levy* - per Bodily Interment	\$0.00	\$156.00	
* If levy is passed this fee will come into effect from 1 July 2024.			
Weekdays - Single depth or second for double depth	\$1,360.00	\$1,421.00	
Weekends & Public Holidays - Single depth or second for double depth	\$1,708.00	\$1,785.00	
Extra Depth – Weekdays	\$516.00	\$1,960.00	adjusted to incorporate interment fee and extra depth additional charge into one fee
Extra Depth – Weekends & Public Holidays	\$1,708.00	\$2,462.00	Calculated at the same proportions for the difference between weekday and weekend for single depth and applied to weekend interment for extra depth
Ashes Only	\$315.80	\$330.00	
Infant/Child (casket less than 1.1m)	\$805.00	\$841.00	

### Exhumation

Weekdays	\$3,148.00	\$3,290.00	
Weekends & Public Holidays	\$4,068.00	\$4,251.00	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### Columbarium Niche

Interment into Columbarium Niche, including perpetual maintenance	\$180.00	\$70.00	is only administrative task so adjusted to match other cemetery administrative fees
Purchase of Columbarium Niche	\$316.00	\$330.20	

### Cemeteries Other

Permission to add name to headstone for double plot, place a plaque on an existing monument, or on the Columbarium Wall beside a Niche	\$67.00	\$70.00	
Variation Administration Charge: transfers, cancellations, refunds, changes or other administrative requests	\$67.00	\$70.00	manually adjusted for CPI, unable to tick 'applicable'
Removal of Ashes & Plaque	\$67.00	\$70.00	
Application – Monument Works	\$67.00	\$70.00	
Private Cemeteries & Burials: Application for Internment/Burial Permit	\$209.50	\$219.00	
Private Cemeteries & Burials: Inspections (per hour)	\$139.00	\$145.00	
Hire of Chairs for Funeral / Cemetery, per chair	\$2.00	\$2.10	
Hire of Shade Shelter	\$25.00	\$26.15	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Conveyancing Certificates

All Statutory Fees may be subject to changes throughout the year.

### OUTSTANDING HEALTH NOTICES

Section 735A Health Matters Certificate	\$60.00	\$60.00	
Section 735A Health Matters Certificate – Urgent (in addition to Statutory Fee)	\$83.00	\$83.00	

### SECTION 10.7 CERTIFICATES

Section 10.7(2) Certificate	\$66.00	\$66.00	
Section 10.7(2) Certificate – Urgent (in addition to Statutory Fee)	\$75.00	\$75.00	
Section 10.7(5) Certificate	\$101.00	\$101.00	
Section 10.7(5) Certificate – Urgent (in addition to Statutory Fee)	\$105.00	\$105.00	
Section 10.7 (2) & (5) Combined	\$167.00	\$167.00	
Section 10.7 (2) & (5) Combined – Urgent (in addition to Statutory Fee)	\$180.00	\$180.00	

### DRAINAGE DIAGRAMS

Drainage Diagram	\$20.00	\$20.00	
Drainage Diagram – Urgent (payable in addition to Statutory fee)	\$42.00	\$42.00	

### WEEDS

Section 28 Certificate	\$60.00	\$60.00	
Section 28 Certificate – Urgent (payable in addition to Statutory fee)	\$67.00	\$67.00	

### SECTION 603 CERTIFICATES

Section 603 Certificate	\$95.00	\$95.00	Will be updated when advised by Govt. of 24/25 fee amount
Section 603 Certificate – Urgency Fee (In addition to Section 603 Certificate Certificate Fee)	\$95.00	\$95.00	Will be updated when advised by Govt. of 24/25 fee amount

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Development Applications

All Statutory Fees may be subject to changes throughout the year.

### ARCHIVING FEES

Development Application Only	\$32.00	\$35.00	
Development Application only with concurrence	\$54.70	\$58.00	
Development Application only – integrated	\$80.50	\$85.00	
Development Application only – designated	\$108.40	\$114.00	
Construction Certificate Application only	\$42.00	\$42.00	
Complying Development Application	\$42.00	\$42.00	

### BUILDING INFORMATION CERTIFICATES - S6.24

Residential - Class 1&10	\$250.00	\$250.00	Legislated Fee
Commercial - Class 2-9 (Less than 200m2)	\$250.00	\$250.00	Legislated Fee
Commercial - Class 2-9 (Greater than 200m2, less than 2,000m2 plus \$0.50/m2 for each m2 over 200m2)	\$250.00	\$250.00	Legislated Fee
Commercial - Class 2-9 (Exceeding 2000m2 plus \$0.75/m2 for each m2 over 2,000m2)	\$1,165.00	\$1,165.00	Legislated Fee
Illegal Building Work – (Add Normal Application Fees Required If Lodged)		See brackets	

### BUSH FIRE ASSESSMENT

Bush Fire Assessment – BAL Report	\$330.00	\$350.00	
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### COMPLYING DEVELOPMENT

Administration & Archiving Fee	\$38.20	\$65.00	Simplification of fees. Combining 2 separate fees.
Occupation Certificate	\$37.00	\$65.00	In line with other LGA's
Not Exceeding \$5,000	\$260.00	\$300.00	In line with other LGA's
\$5,001 – \$100,000 (\$0.00 > \$5,000 plus 0.35% of amount > \$5,000)		See brackets	
\$100,001 – \$250,000 (\$0.00 > \$5,000 plus 0.35% of the next \$95,000 plus 0.20% of the amount in excess of \$100,000)		See brackets	
Exceeding \$250,001 (Nil for the first \$5,000 plus 0.35% of the next \$95,000 plus 0.20% of the next \$150,000 plus 0.10% of the amount in excess of \$250,000)		See brackets	



Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## COMPLYING/CONSTRUCTION/BUILDING INSPECTIONS (ADDITIONAL)

### CONSTRUCTION CERTIFICATES

Administration & Archiving Fee	\$36.00	\$65.00	Simplification of fees. Combination of 2 fees.
Application – Construction Certificate for building work	\$85.00	\$90.00	
* Plus an amount calculated based on amount – Not Exceeding \$12,000	\$0.00	\$0.00	
* Plus an amount calculated based on amount – \$12,001 – \$100,000 (\$85 for the first \$12,000 plus 0.35% of the amount in excess of \$12,000).		See Brackets	
Plus an amount calculated based on amount – \$100,001 – \$250,000 (\$85 for the first \$12,000 plus 0.35% of the next \$88,000 plus 0.20% of the amount in excess of \$100,000).		See Brackets	
Plus an amount calculated based on amount – Exceeding \$250,001 (\$85 for the first \$12,000 plus 0.35% per 5 of the next \$88,000 plus 0.20% of the next \$150,000 plus 0.10% of the amount in excess of \$250,000).		See Brackets	
Occupation Certificate	\$36.00	\$65.00	

### DEVELOPMENT APPLICATION FEES

Up to \$2,000	\$56.00	\$56.00	
Up to \$5,000	\$138.00	\$138.00	
Up to \$12,000	\$212.00	\$212.00	
\$12,001 – \$50,000	\$212.00 plus an additional \$3.00 for each \$1,000 (or part of \$1,000) of the estimated cost		
\$50,001 – \$250,000	\$442.00 plus an additional \$3.00 for each \$1,000 (or part of \$1,000) of the estimated cost		
\$250,001 – \$500,000	\$1,455.00 plus an additional \$1.70 for each \$1,000 (or part of \$1,000) by which the cost exceeds \$250,000.		
\$500,001 – \$1,000,000	\$2,189.00 plus an additional \$1.00 for each \$1,000 (or part of \$1,000) by which the cost exceeds \$500,000.		
\$1,000,001 – \$10,000,000	\$3,280.00 plus an additional \$0.80 for each \$1,000 (or part of \$1,000) by which the cost exceeds \$1,000,000.		
Over \$10,000,000	\$19,915.00 plus an additional \$0.55 for each \$1,000 (or part of \$1,000) by which the cost exceeds \$10,000,000.		
Maximum fee for dwelling/house not exceeding \$100,000	\$571.00	\$571.00	
Not involving the erection of building, carrying out of work, subdivision of land or demolition of building or work (e.g. Change of Use)	\$357.00	\$357.00	
Designated Development (additional to development fees)	\$1,154.00	\$1,154.00	
Not otherwise listed in Contestable Service Fees	\$175.00	\$175.00	
Stamping Additional Plans & Specs when DA Approved – more than 3 (per additional)	\$10.00	\$10.00	
Application – Extend Development Consent (1 Year Only)	\$160.00	\$160.00	
Demolition – Domestic	\$217.00	\$220.00	
Demolition – Commercial/Industrial	\$390.00	\$390.00	
Confirmation of Commencement of Development (plus inspection charge)	\$110.00	\$115.00	
Building Classification Certificate	\$150.00	\$150.00	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**DEVELOPMENT APPLICATION FEES** [continued]

Copy of Statement of Classification/Occupation Certificate/Other Certificates Documents	\$53.00	\$53.00	
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**DEVELOPMENT APPLICATIONS (OTHER)**

Advertising Structures and Advertisements (plus 1 inspection) Hospitals, Schools or Police Stations (erected by a public authority)	\$216.70	\$228.00	
	Standard DA Fees as per Schedule		

**DEVELOPMENT APPLICATION REFERRAL FEES**

Advertising of Development – Local	\$357.00	\$357.00	
Advertising of Development – Regional	\$1,386.00	\$1,386.00	
Advertising of Development – Integrated	\$1,386.00	\$1,386.00	
Advertising of Development – Designated	\$2,784.00	\$2,784.00	
Advertising of Development – Prohibited	\$1,386.00	\$1,386.00	
Notify Neighbours, per property	\$30.95	\$33.00	
Notify Neighbours – Designated / Integrated Development, per property	\$51.60	\$54.00	
Designated / Integrated Processing Fee	\$176.00	\$176.00	
Concurrence Processing Fee	\$176.00	\$176.00	
Integrate Referral – Department Charge	\$401.00	\$401.00	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**ESSENTIAL SERVICES**

Essential Service Inspection – Yearly Certification	\$265.20	\$275.00	Rounding Down
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**MISCELLANEOUS FEES (LONG SERVICE, ETC)**

Application to Vary Building Line	\$120.00	\$120.00	
Long Service Levy (Works greater than \$250,000)	0.25% of the total works value over \$250,000		
Planning Reform Fees (Works greater than \$50,000)	0.064% of the total works value		

**DEVELOPMENT INSPECTION FEES - OTHER**

General/Residential/Agricultural	\$139.30	\$146.30	
Commercial/Industrial/Agricultural Intensive/Other	\$180.60	\$189.20	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**MODIFICATION OF CONSENT**

**Under s4.55(1)**

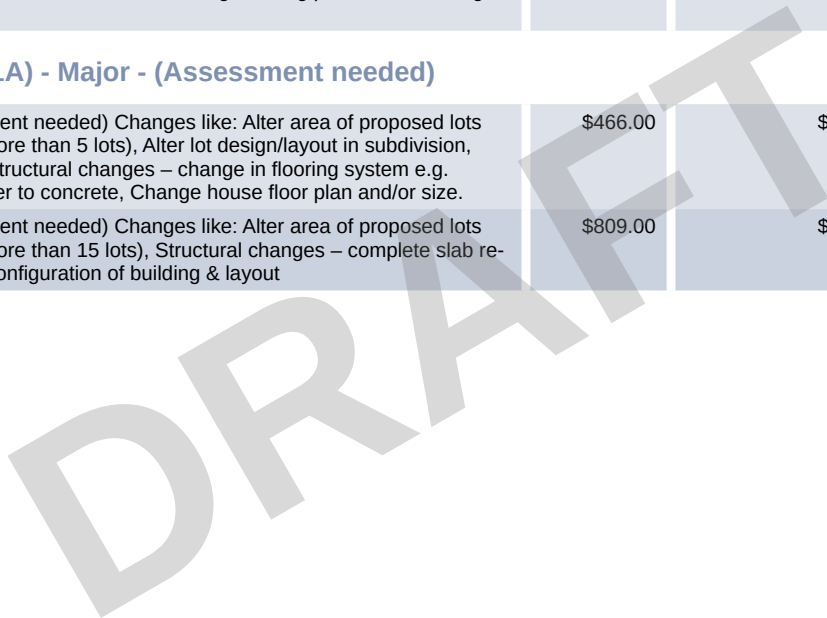
Modification of Consent	\$89.00	\$89.00	
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**Under s4.55(1A) - Minor - (Generally little or no assessment needed)**

Minor – Generally little or no assessment needed) Changes like: Basix Modification (Minor) e.g. lights,	\$124.00	\$124.00	
Minor – Generally little or no assessment needed) Changes like: Position of building site, Position of doors & windows altered, Changes of materials e.g. roof tiles,	\$177.00	\$177.00	
Minor – (Generally little or no assessment needed) Changes like: General layout of building changed e.g. use of rooms, Alter area of proposed lots for subdivision (not more than 5 lots), Change structural component/ number e.g. size of verandah, rafter, Change footing/pad details. Change of Use.	\$298.00	\$298.00	

**Under s4.55(1A) - Major - (Assessment needed)**

Major – (Assessment needed) Changes like: Alter area of proposed lots for subdivision (more than 5 lots), Alter lot design/layout in subdivision, Basix Changes, Structural changes – change in flooring system e.g. change from timber to concrete, Change house floor plan and/or size.	\$466.00	\$466.00	
Major – (Assessment needed) Changes like: Alter area of proposed lots for subdivision (more than 15 lots), Structural changes – complete slab re-design, Change configuration of building & layout	\$809.00	\$809.00	



Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**Under s4.55(2)**

Under s4.55(2): If fee was less than \$107.00		50% of original fee	
If fee was more than \$107.00 and does not involve erection of a building, the carrying out of work or the demolition of work or building		50% of original fee	
Where DA involves the erection of a dwelling house with an estimated value of less than \$100,000.00	\$238.00	\$238.00	
In the case of any other DA, cost is as follows: Up to \$5,000	\$69.00	\$69.00	
In the case of any other DA, cost is as follows: Under \$5,001 – \$250,000		\$106.00 plus an additional \$1.50 for each \$1,000 (or part of \$1,000) of the estimated cost	
In the case of any other DA, cost is as follows: \$250,001 – \$500,000		\$627.00 plus an additional \$0.85 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$250,000.00	
In the case of any other DA, cost is as follows: \$500,001 – \$1,000,000		\$893.00 plus an additional \$0.50 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$500,000.	
In the case of any other DA, cost is as follows: \$1,000,001 – \$10,000,000		\$1,238.00 plus an additional \$0.40 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$1,000,000.00	
In the case of any other DA, cost is as follows: Over \$10,000,000		\$5942.00 plus an additional \$0.27 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$10,000,000.00	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### COMPLYING/CONSTRUCTION/BUILDING (PRINCIPAL CERTIFIER) INSPECTION FEES

Per Inspection	\$150.00	\$175.00	Increase in line with adjoining LGA's
Pool Inspection (min of 3 inspections)	\$300.00	\$525.00	Increase in line with adjoining LGA's
New Dwelling (min of 6 inspections)	\$750.00	\$1,050.00	Increase in line with other LGA's
New Garage/Shed etc (min of 3 inspections)	\$300.00	\$525.00	Increase in line with other LGA's
Additions & Alterations to Dwellings (min of 3 inspections)	\$300.00	\$525.00	Increase in line with other LGA's
Commercial/Industrial/Intensive Agricultural, Shed etc. (min of 4 inspections)	\$450.00	\$700.00	Increase in line with other LGA's

### SECTION 8.2 - REVIEW OF A DETERMINATION

Request for review of a Determination: Where DA does not involve the erection of a building, the carrying out of work or the demolition of work or building		50% of Original Fee	
Section 8.2 – where DA involves the erection of a dwelling house with an estimated value of less than \$100,000.00	\$238.00	\$238.00	
Review of Determination on any other DA as follows: Up to \$5,000	\$69.00	\$69.00	
Review of Determination on any other DA as follows: \$5,001 – \$250,000		\$107.00 plus an additional \$1.50 for each \$1,000 (or part of \$1,000) of the estimated cost.	
Review of Determination on any other DA as follows: \$250,000 – \$500,000		\$627.00 plus an additional \$0.85 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$250,000.00.	
Review of Determination on any other DA as follows: \$500,001 – \$1,000,000		\$893.00 plus an additional \$0.50 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$500,000.00.	
Review of Determination on any other DA as follows: \$1,000,001 – \$10,000,000		\$1238.00 plus an additional \$0.40 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$1,000,000.00	
Review of Determination on any other DA as follows: Over \$10,000,000		\$5942.00 plus an additional \$0.27 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$10,000,000.00	

### SUBDIVISION APPLICATIONS

Subdivision, other than strata title, involving opening a new public road	\$833.00 + \$65.00 per additional lots		
Inspection Fees Involving a New Road – < 3 lots – Rural	\$237.40	\$248.10	
Inspection Fees Involving a New Road – < 3 lots – Urban	\$299.30	\$312.80	
Inspection Fees Involving a New Road – > 3 lots – Rural	\$350.90	\$366.70	
Inspection Fees Involving a New Road – > 3 lots – Urban	\$412.80	\$431.40	

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Page 24 of 62

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### SUBDIVISION APPLICATIONS [continued]

Subdivision, other than strata title, not involving the opening of a new public road	\$414.00 + \$53.00 per additional lots		
Inspection Fees – No New Road – < 3 lots – Rural	\$123.80	\$129.40	
Inspection fees – No New Road – < 3 lots – Urban	\$154.80	\$161.80	
Inspection Fees – No New Road – > 3 lots – Rural (\$40/lot minimum)	\$180.60	\$188.70	
Inspection Fees – No New Road – > 3 lots – Urban (\$60/lot minimum)	\$237.40	\$248.10	
Application Fees – Strata Title	\$415.00 + \$65.00 per additional lots created		
Adjustments – Minor Boundary	\$100.00	\$101.00	

### SUBDIVISION CONSTRUCTION CERTIFICATES

#### Major works such as roads, water, sewer, drainage

Urban – less than 10 Lots (Major Works)		\$130.00 + \$30/Lot	
Urban 11-25 Lots (Major Works)		\$210.00 + \$30/Lot	
Urban – greater than 25 lots (Major Works)		\$320.00 + \$30/Lot	
Rural – Less than 10 Lots (Major Works)		\$130.00 + \$20/Lot	
Rural – 11-25 Lots (Major Works)		\$210.00 + \$20/Lot	
Rural – Greater than 25 Lots (Major Works)		\$320.00 + \$20/Lot	

#### Subdivision Certificate - Including release of linen plan

Endorsement of linen plans where consolidation of allotments doesn't require development approval	\$51.60	\$54.00	
No Road – Without S88B Instrument	\$211.60	\$221.10	
No road – With S88B Instrument	\$289.00	\$302.00	
Involving New Road – Without S88B Instrument	\$268.30	\$280.40	
Involving New Road – With S88B Instrument	\$361.20	\$377.40	
Signing of subdivision plans – 1-4 copies		No Fee	
Subdivision Certificate – Lodgement	\$35.00	\$36.00	

### DWELLING ENTITLEMENT

Approval – Dwelling Entitlement	\$340.60	\$355.00	
Confirmation of Dwelling Entitlement Letter	\$134.20	\$140.00	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**TEMPORARY OCCUPATION**

Application – Live on site during construction of dwelling (must have Development Consent)	\$140.00	\$150.00	
Approval – Erect temporary building (s68) < 6 months	\$120.00	\$120.00	
Inspection – Temporary Occupation with Development Consent	\$160.00	\$160.00	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**Engineering Construction and Quarries**

**VEHICULAR CROSSING**

Vehicular crossing including pipes if required		Quotation	
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**KERB AND GUTTER CONSTRUCTION**

Frontages, per lineal metre		As per Quotation	
Sides, per lineal metre		As per Quotation	

**KERB LAYBACK AND DRIVEWAY CONSTRUCTION**

Kerb – layback – 5 m wide, standard and heavy duty		Quotation	
Driveway – concrete slab		Quotation	

**QUARRY PRODUCTS**

Other materials as quoted by Works Supervisor		Quotation	
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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### Engineering Inspections / Approvals

#### Engineering Plans/Construction Certificate - Approval

Roadworks – Urban Roads	\$230.00	\$240.40	
Roadworks – Rural Roads	\$230.00	\$240.40	
Drainage – Inter-Allotment	\$230.00	\$240.40	
Drainage – Pipeline	\$230.00	\$240.40	
Drainage – Open Channel	\$230.00	\$240.40	
Drainage – Basin	\$230.00	\$240.40	
Maintenance bond, development deposit/bond or bank guarantee:	Maintenance Bond for completed Engineering Works		

#### Inspections

Per Hour	\$150.00	\$156.80	
Initial and ongoing site inspections as requested		Minimum 1 hour	
Site inspections to verify conforming work		Minimum 1 hour	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**Environmental**

**NOISE READINGS**

Reading and Report – Per Hour (minimum 1 Hour)	\$220.80	\$230.70	
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**WEEDS - Private Property Spraying**

All Chemicals used for spot spraying are not included in the fee and are charged separately at cost.

Spot Spraying (quick spray) – For The First Hour - excludes chemical costs	\$170.00	\$177.60	
Spot Spraying (quick spray) – For Additional Hour/s - excludes chemical costs	\$121.00	\$126.40	
Additional Spray Operator	\$121.00	\$126.40	

**PROTECTION OF THE ENVIRONMENT OPERATIONS ACT**

Fee for: Clean-Up, Prevention and Noise Control Notices	\$609.00	\$803.00	Protection of the Environment Operations (General) Regulation 2022 cl 151 Fee for clean-up, prevention and noise control notices The following amounts are prescribed as the fees payable under section 94(2), 100(2) or 267A(2) of the Act in respect of a notice issued during the following periods— (c) in the financial year 2024–25—\$803
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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### ENVIRONMENTAL ASBESTOS, SOIL AND WATER TESTING

Asbestos Sampling Collection	\$230 per site (including 1 sample) plus each additional sample at \$40		
Environmental Soil – Soil Testing – Asbestos – Laboratory Costs plus Collection		At Cost	
Environmental Soil – Soil Testing – Collection & Transport per sample (min \$162.00)	\$77.50	\$81.00	
Water Testing – Laboratory Cost plus Collection		At Cost	
Water Sample Collection – Microbiological or Chemical	\$155 per site (including 1 sample) plus each additional sample at \$40		in line with other non hazardous sampling costs

### ENVIRONMENTAL FEES (OTHER)

Administration – Submission follow-up of Annual & Supplementary Fire Safety Statement	\$62.00	\$62.00	
Application – Temporary Hoarding Type A	\$99.10	\$103.60	
Application – Temporary Hoarding Type B	\$200.00	\$200.00	
Application – Installation of domestic oil or solid fuel heater	\$22.70	\$23.70	
Clothing Recycling Bins – Placement, Approval & Annual Inspection	\$83.60	\$87.40	
Notification of Cooling Towers and Warm Water Systems, per unit (Public Health Regulation)	\$115.00	\$120.00	Public Health Regulation 2022 Schedule 5 Fees

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**Governance**

**GIPA**

Access application fee, per application	\$30.00	\$30.00	
Processing charges, per hour	\$50.00	\$50.00	
Internal review fee, per application	\$65.00	\$65.00	
Internal review processing charges	Min. Fee incl. GST: \$70.00		

**LEGAL COSTS**

Clerical / Administrative, including subpoena search fees, per hour	\$90.00	\$95.00	
Attendance at Court/Tribunal, per hour (excludes travel and/or accommodation expenses)	\$270.00	\$280.00	
Urgency fee, including subpoena search fee, plus applicable hourly rate, per enquiry	\$360.00	\$370.00	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### Hall & Function Room Hire

All Functions to be finished by: Sunday to Thursday 11:00pm, Friday & Saturday 1:00am.

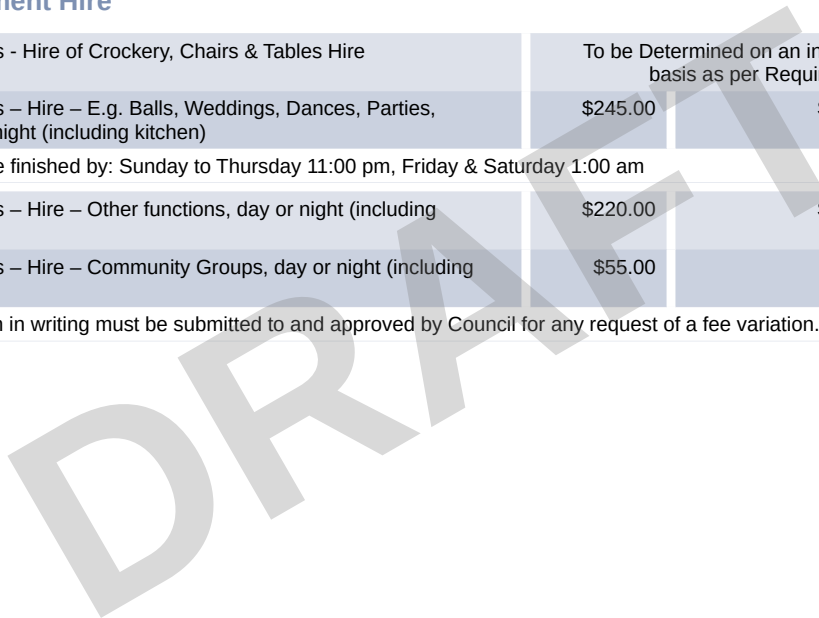
#### GWYDIR SHIRE HALLS

##### Bond

Gwydir Shire Halls - BOND - Crockery, Chairs & Tables Hire	To be Determined on an individual basis as per Requirements		
Gwydir Shire Halls - Community Groups - Including cleaning fee (refundable if left in a satisfactory condition)	\$55.00	\$55.00	
Gwydir Shire Halls – Including cleaning fee (refundable if left in a satisfactory condition)	\$495.00	\$495.00	

##### Hall & Equipment Hire

Gwydir Shire Halls - Hire of Crockery, Chairs & Tables Hire	To be Determined on an individual basis as per Requirements		
Gwydir Shire Halls – Hire – E.g. Balls, Weddings, Dances, Parties, Concerts, day or night (including kitchen)	\$245.00	\$245.00	
All Functions to be finished by: Sunday to Thursday 11:00 pm, Friday & Saturday 1:00 am			
Gwydir Shire Halls – Hire – Other functions, day or night (including kitchen)	\$220.00	\$220.00	
Gwydir Shire Halls – Hire – Community Groups, day or night (including kitchen)	\$55.00	\$55.00	
NB: An application in writing must be submitted to and approved by Council for any request of a fee variation.			



Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Health

### FOOD BUSINESSES

Mobile Food Vendor: Annual inspection and administration fee	\$103.20	\$149.00	adjusted to equal half of the hourly fee
Inspection and administration, per hour (charged per half hour or part thereof at \$149.00)	\$207.40	\$298.00	adjusted to include administration fee
Food Improvement Notice (including 1 reinspection)	\$330.00	\$330.00	Food Regulation 2015 Part 3 Clause 11 Improvement notice fee For the purposes of section 66AA (1) of the Act, \$330 is the prescribed fee that a person may be required to pay when given an improvement notice.

### HEALTH INSPECTIONS

Inspection – Regulated Systems/Regulations Fee (Cooling Towers, Warm Water Mixer, Evaporative Cooling Systems etc.)	\$307.50	\$321.30	
Inspection – Mobile Food Vendors/Itinerant Trades per hour (charged per half hour or part thereof at \$90.00)	\$172.30	\$180.00	
Application – Approval of Mobile Food Vendors/Itinerant Trades per hour (charged per half hour or part thereof at \$82.00)	\$156.90	\$164.00	
Inspection/Registration Fee – Bed & Breakfast Premises per hour (charged per half hour or part thereof at \$120.80)	\$231.20	\$241.60	
Inspection/Registration Fee – Commercial/Residential (charged per half hour or part thereof at \$120.80)	\$231.20	\$241.60	
Inspection – Buildings, including Boarding Houses, Motels per hour (charged per half hour or part thereof at \$120.80)	\$231.20	\$241.60	
Reinspection of Premises to ensure Compliance of identified Health and Safety Issues (charged per half hour or part thereof at \$120.80)	\$231.20	\$241.60	
Inspection – Public Health (Other not listed above) (charged per half hour or part thereof at \$120.80)	\$231.20	\$241.60	
Inspection – Caravan Park/Manufactured Home Estate site	\$323.00 plus \$16.00 per site		adjusted for CPI

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**SWIMMING POOLS - PRIVATE**

Compliance Certificate s22D Swimming Pools Act 1992	\$70.00	\$70.00	Legislated Fee
Swimming Pool Inspection Fee - Initial Inspection	\$150.00	\$150.00	Legislated Fee
Re-Inspection – Non-Compliance	\$100.00	\$100.00	Legislated Fee
Swimming Pool Register – Council administration for client	\$10.00	\$10.00	Legislated Fee

**Part F - INSTALL OR OPERATE AMUSEMENT DEVICES**

Inspection per device	\$93.00	\$100.00	CPI Increase + Rounding to \$100
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**APPROVAL TO BURN**

Approval to Burn	\$72.20	\$75.40	
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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Impounding Fees

### VEHICLES, STRUCTURES & EQUIPMENT

Requested by Owner	At cost plus 10% (payment must be received prior to impounding)		At cost plus 10% (payment must be received prior to impounding)
Required by Relevant Authority (at cost plus 10%) minimum fee	\$408.70	\$427.10	
Release Fees: Vehicles, Structures and Equipment – First Impounding	\$202.30	\$211.40	
Release Fees: Vehicles, Structures and Equipment – Second or other subsequent Impounding	\$464.40	\$485.30	

### COMPANION ANIMALS

Euthanasia (payment must be received prior to service provision)	At Cost plus 20%		
Release Fee (First Impounding)	\$81.50	\$85.20	
Daily Maintenance: Per day or part thereof	\$29.95	\$31.30	
Release Fee (Second or other subsequent impounding)	\$140.40	\$146.70	

### SIGNS, FOOTPATH SIGNS, STANDS, etc.

First Offence (Footpaths etc.)	\$52.60	\$55.00	
Second Offence (Footpaths etc.)	\$101.10	\$105.60	

### BIKES, SKATE BOARDS, etc.

First Offence (Bikes etc.)	\$42.30	\$44.20	
Second Offence (Bikes etc.)	\$87.70	\$91.60	

### IMPOUNDING FEES (non companion animal)

Transportation of Animals	Costs plus 20%		
Any animals (except companion animals) per head Impounding Fees	\$10.85	\$11.35	
Identification ear tag and tagging, Compliance & Authority Confirmation - per head	\$7.55	\$45.00	Three separate fees now in one as they cannot be charged in isolation
Sale of Stock	at Cost plus 20%		

### SUSTENANCE CHARGES

Any Animal (not companion animal) - per head Sustenance Charges	\$29.40	\$31.30	To make the same as companion animal charges
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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**DRIVING FEES**

Normal Hours (per hour (or part thereof)/per man)	\$82.60	\$86.30	
After Hours (per hour (or part thereof)/per man)	\$125.90	\$131.60	
After Hours – Minimum Charge	\$252.80	\$264.20	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**ADMINISTRATION**

Serving Notices, per notice	\$94.90	\$99.20	
Letter in reply to enquiry	\$18.60	\$19.45	
Entry of Impounding into Register	\$8.75	\$9.15	
Entry of Release into Register	\$8.75	\$9.15	

**OTHER IMPOUNDING FEES**

Damages to property, garden or growing crop		Costs plus 20%	
Fee for Veterinary Care		Costs plus 20%	
Vehicle (Impounding Officer's), per km	\$4.25	\$4.45	
Advertising, costs plus fee	\$29.95	\$31.30	

**DETERRENT FEES (Animals Impounded by Council)**

Any animal (not companion animal) – 1st animal	\$29.95	\$31.30	
Additional animals, owned by same person & impounded at the same time (not companion animal)	\$22.70	\$23.70	

**PENALTY NOTICES/OFFENCES**

In accordance with the Public Spaces (Unattended Property) Act 2021 and Schedule 1 of the Companion Animals Regulation 2018	In accordance with the Public Spaces (Unattended Property) Act 2021 and Schedule 1 of the Companion Animals Regulation 2018		
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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**Library Services - Central Northern Regional Libraries**

**LIBRARY SERVICES (All)**

Library Services	Fees are as per Central Northern Regional Library Fee Schedule		
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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Living Classroom and Trade Training Centres

### LIVING CLASSROOM AND TRADE TRAINING CENTRES

#### Discontinued

#### Living Classrom Guided Tours

Guided Tours – Groups – Up to 4 People - Fee is per Person (approx 1.5hrs duration)	\$10.00	\$10.00	
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#### Living Classroom Hire - Corporate

Half Day	\$210.00	\$210.00	
Full Day (9:00am – 5:00pm) (Corporate)	\$400.00	\$400.00	

#### Living Classroom Hire - Not-for-Profit

Half Day	\$100.00	\$100.00	
Full day (9:00am – 5:00pm) (Not-for-profit)	\$195.00	\$195.00	

#### Living Classroom Kitchen Hire

#### Trade Training Kitchen

Bond, per booking	To be determined on an individual basis as per requirements.		
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#### Residential Bunkhouse

Residential Bunkhouse Accommodation - per room - per night - inc. linen & towels	\$50.00	\$90.00	
Teacher Suites - per night (2 people) - inc. linen & towels	\$75.00	\$80.00	
Bond - Weekly Accommodation and/or bookings of 10 or more (Group booking)	To be determined on an individual basis as per requirements.		

#### The Living Classroom Event Hire

The Living Classroom - Function Package	\$1,350.00	\$1,350.00	
Package includes - 3 day hire of Classroom and Bunkhouse facilities - Linen included for bunkhouse.			
BOND - The Living Classroom - Function Package	To be determined on an individual basis as per requirements.		
The Living Classroom - Festivals & Events Package	Fee to be negotiated on an individual basis as per requirements with a minimum fee of \$500.00		
BOND - The Living Classroom - Festivals & Events Package	To be determined on an individual basis as per requirements.		

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### Meeting Room Hire

Includes: Warialda Visitor Information Centre, Warialda and Bingara Council Chambers and Warialda Memorial Hall Meeting Room.

#### Room Hire - AVAILABLE only 8:30am to 5:00pm

Half Day	\$45.00	\$45.00	
Full Day	\$65.00	\$65.00	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Planning and Development - Other

### BUSKERS

Buskers Permit (on community land under s68)	\$93.00	\$100.00	Consistent with other inspection fees
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### CIRCUS

Subject to the issue of a Permit by Council	\$210.00	\$220.00	CPI Increase & Rounding to \$220
Garbage Removal (Minimum of \$8.00 per bin), per day	\$91.00	\$95.00	

### DEVELOPMENT ADVICE

Professional / Technical Advice – Written Response – Information Readily Available – <30 mins (minimum 30 minutes)	\$82.60	\$87.00	
Professional / Technical Advice – Written Response – Information Readily Available – >30 mins – <60 mins	\$134.20	\$141.00	
Professional / Technical Advice – Written Response – Information not Readily Available (includes searches) – <30 mins	\$185.80	\$195.00	
Professional / Technical Advice – Written Response – Information not Readily Available (includes searches) >60 mins	\$186.00 + \$125.00 add hour		
Records Search (includes copies of documents), per hour	\$87.70	\$92.00	

### GENERAL (BUILDING ACCREDITATION, ETC)

Building Accreditation (Assessment of Products & Procedures for Acceptability)	\$1,200.00	\$1,200.00	
S82 Fees for BCA Compliance Objection	\$700.00	\$700.00	

### s68 (Part D)

Application – Outdoor Dining	\$62.00	\$35.00	
Application – Footpath including Sandwich boards, clothing stands & other displays	\$62.00	\$15.00	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**Planning**

**REZONING APPLICATION**

Initial Application Fee (payable on lodgement)	\$650.00	\$650.00	
Staff Time after first 20 hours, per hour	\$120.00	\$120.00	
Incidentals (E.g. Advertisement)		At Cost	

**SECTION 10.8 CERTIFICATES**

Certified Copies of Documents, Plans or Maps	\$66.00	\$66.00	
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**LOCAL ENVIRONMENT PLAN**

Hard Copy of LEP - Including Maps	\$61.90	\$64.70	
Application to amend LEP	\$3,500.00	\$3,500.00	
Hard Copy of Policy Documents, each	\$20.00	\$20.00	

**Discontinued**

DRAFT



Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Plant Hire - Engineering Services

### Plant Hire, including operator

Medium Rigid Truck with Tag Trailer - per hour	\$170.00	\$177.70	
Mini Excavator	\$113.00	\$118.00	
Skid Steer Loader	\$113.00	\$118.00	
Wood Chipper & Truck	\$227.00	\$237.00	
Zero Turn Mower	\$91.00	\$95.00	
Grader, per hour	\$231.00	\$241.50	
Excavator, per hour	\$260.00	\$272.00	
Loader, per hour	\$189.00	\$197.50	
Single loads whilst loader is on site, per m3	\$22.00	\$23.00	
Backhoe, per hour	\$186.00	\$194.50	
Tractor with Slasher or Broom, per hour	\$194.00	\$202.70	
Tractor with Grid Roller, per hour	\$208.00	\$217.50	
Small twin drum footpath roller, per hour	\$109.00	\$114.00	
Roller – (multi-tyred, smooth drum and padfoot) per hour	\$158.00	\$165.00	
Tipping Truck, 13 tonne, per hour	\$165.00	\$172.50	
Tipping truck and dog trailer, per hour	\$196.00	\$205.00	
Medium Tipping truck 8 tonne, per hour	\$155.00	\$162.00	
Crew truck fitted with Hiab Crane, per hour	\$155.00	\$162.00	
Light truck, 2-3 tonne, per hour	\$150.00	\$157.00	
Prime Mover / Low Loader, per hour	\$194.20	\$203.00	
Prime Mover / Low Loader – stand by rate, per hour	\$66.20	\$69.00	
Prime Mover / Low Loader – Minimum Charge	\$427.35	\$446.60	
Prime Mover and Side Tipper, per hour	\$194.25	\$203.00	
Water Truck, per hour	\$173.40	\$181.00	
Transport Utility, per hour	\$70.20	\$73.50	
Dingo Trencher, per hour	\$124.90	\$130.50	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**Plant Hire - Water and Sewer**

**WATER AND SEWER - MISCELLANEOUS PLANT**

**Portable Toilets**

Hire, per day	\$115.50	\$125.00	
Deposit	\$250.00	\$250.00	

**Discontinued**

**Sewer Jetter**

Sewer chokes, jetter, inspection camera and locator

One Operator, per hour	\$160.00	\$167.00	
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Note: Time is measured from when the machine leaves and returns to the depot, minimum charge, 1 hour

Two operators, per hour	\$211.60	\$221.00	
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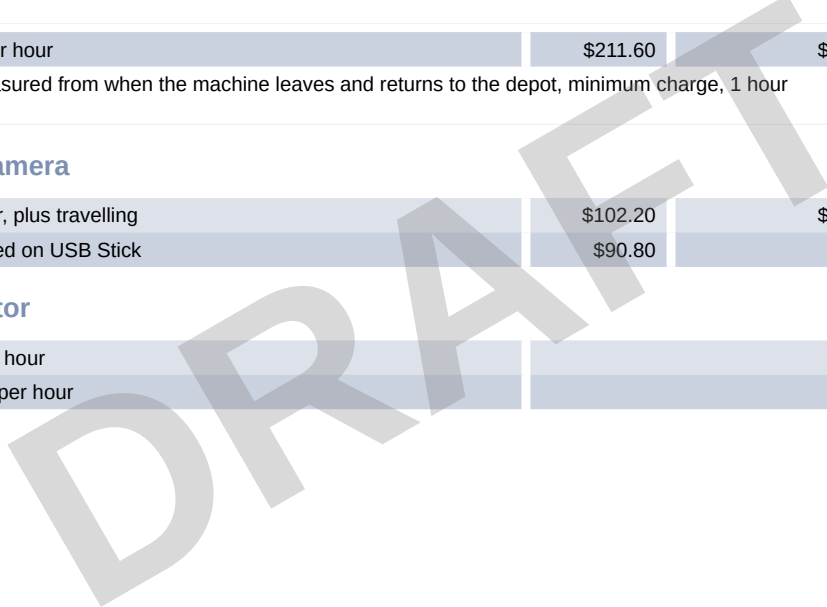
Note: Time is measured from when the machine leaves and returns to the depot, minimum charge, 1 hour

**Inspection Camera**

Operator, per hour, plus travelling	\$102.20	\$107.00	
Inspection recorded on USB Stick	\$90.80	\$95.00	

**Service Locator**

With operator, per hour		N/A	
Without operator, per hour		N/A	



Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Printing and Photocopying

### PHOTOCOPYING

#### Black and White

A4 – One-sided, per copy (1 – 50 copies) (Black & White)	\$0.50	\$0.60	
A4 – One-sided, per copy (51 – 200 copies) (Black & White)	\$0.45	\$0.55	
A4 – One-sided, per copy (201 – 400 copies) (Black & White)	\$0.40	\$0.50	
A4 – One-sided, per copy (401 + copies) (Black & White)	\$0.30	\$0.40	
A4 – Double-sided, per copy (1 – 50 copies) (Black & White)	\$0.70	\$0.80	
A4 – Double-sided, per copy (51 – 200 copies) (Black & White)	\$0.65	\$0.75	
A4 – Double-sided, per copy (201 – 400 copies) (Black & White)	\$0.60	\$0.70	
A4 – Double-sided, per copy (401 + copies) (Black & White)	\$0.50	\$0.60	
A3 – One-sided, per copy (Black & White)	\$0.70	\$0.80	
A3 – Double-sided, per copy (Black & White)	\$0.90	\$1.00	

#### Colour

A4 – One-sided, per copy (1 – 50 copies) (Colour)	\$1.60	\$1.70	
A4 – One-sided, per copy (51 – 200 copies) (Colour)	\$1.50	\$1.60	
A4 – One-sided, per copy (201 – 400 copies) (Colour)	\$1.30	\$1.40	
A4 – One-sided, per copy (401 + copies) (Colour)	\$1.10	\$1.20	
A4 – Double-sided, per copy (1 – 50 copies) (Colour)	\$2.10	\$2.20	
A4 – Double-sided, per copy (51 – 200 copies) (Colour)	\$1.90	\$2.00	
A4 – Double-sided, per copy (201 – 400 copies) (Colour)	\$1.70	\$1.80	
A4 – Double-sided, per copy (400 + copies) (Colour)	\$1.50	\$1.60	
A3 – One-sided, per copy (Colour)	\$2.60	\$2.70	
A3 – Double-sided, per copy (Colour)	\$3.10	\$3.20	

#### Other - Photocopying

Laminating – A4, each	\$3.00	\$3.20	
Laminating – A3, each	\$4.00	\$4.20	
Policies & Guidelines, General Publications, Area Reports		As per print costs	

### PRINTING

#### Plan Printing

A2, per copy	\$4.45	\$4.60	
A1, per copy	\$5.70	\$5.95	
A0, per copy	\$8.25	\$8.45	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Property and Rating

### RATING (GENERAL)

Rates and Annual Charges	See Statement of Rates to be levied, Rating Categories and Summary of Charges		
Certified Copies – Certificates issued by Council (Conveyancers, Solicitors)	\$90.00	\$90.00	
Administration – Dishonoured Cheques, per instance	\$50.00	\$50.00	

### INFORMATION - PROPERTY

Rating Valuations & Ownership Details – Written Response, per enquiry	\$30.00	\$30.00	
Rating Valuation & Ownership Details – Verbal (owner/occupier exempt) per 15 mins	\$20.00	\$20.00	
Inspection – Valuation Book, per 30 mins without assistance	\$40.00	\$40.00	
Property – Sales Listings (Notices of Sales)	\$250.00	\$250.00	

### MAPPING / GIS / RURAL ADDRESSING

Rural Addressing – Fee	\$168.20	\$175.80	
Mapping – Purchase – Road Directory	\$24.25	\$25.35	
Mapping – Purchase – Shire Map	\$55.70	\$58.20	
Mapping – Purchase – Urban and Rural Land	\$56.80	\$59.40	
Documents – Purchase – Copies of Deposited Plans	\$28.40	\$29.70	
Documents – Contracts – Plain English	\$28.90	\$30.20	

### DEBT RECOVERY

Administration Charges on Overdue Rates and Charges	User-pays, Actual cost recovery Includes Early-Stage Intervention, Late-Stage Intervention and service fees		
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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Recreation

### GWYDIR FITNESS CENTRE

Fitness Centre: Includes membership to all facilities. School groups must be accompanied by school staff member. - School sports do not require a bond.

\* Pension Concession card must be produced upon application for membership

\*\* Junior High School Student must be accompanied by their parent who must also be a member of the Gym at all times

### Other

Fob Purchase/Replacement	\$20.00	\$22.00	
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### Casual

Casual Membership (2 weeks only)	\$25.00	\$27.00	
Sports Groups – per child – per session	\$4.50	\$5.00	

### Monthly

Pensioner – Monthly*	\$38.00	\$40.00	
Junior High School Student (under 16) – Monthly**	\$38.00	\$40.00	
High School Student (16 – 18)	\$38.00	\$40.00	
Adult – Monthly	\$49.00	\$50.00	
Family – Monthly	\$94.00	\$96.00	

### 6 Monthly

Pensioner – 6 Monthly*	\$190.00	\$200.00	
Junior High School Student (under 16) – 6 Monthly**	\$190.00	\$200.00	
High School Student (16 – 18) 6 Monthly	\$190.00	\$200.00	
Adult – 6 Monthly – Fee includes 12 month Social Membership to the Bingara Sporting Club	\$245.00	\$250.00	
NB: This offer does not apply to Gwydir Shire Council staff members or their family members.			
Family – 6 Monthly	\$470.00	\$480.00	

### Facility Usage by Personal Trainer

Fitness classes: appropriate certification, registration and insurance is required

Weekly Hire Fee	\$100.00	\$110.00	
Fitness Classes – Hourly Rate	\$10.00	\$11.00	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## WARIALDA RECREATION GROUND

### Warialda Stadium Hire

Schools, annual charge	\$531.00	\$531.00	
Hire, per hire (junior sports clubs exempt from this fee)	\$43.00	\$43.00	

### Bond

Bond - Refunded if booking conditions are adhered to	\$250.00	\$250.00	
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### Function Room & Equipment Hire

Cleaning Fee*	\$72.00	\$72.00	
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\*Applicable if facility is not left in appropriate condition

Function Room Hire Fee	\$150.00	\$150.00	
Function Room Hire Fee - Community Groups*	\$50.00	\$50.00	

\*This fee is available to community groups (excluding sporting groups) who are also using the oval grounds

## MARKET STALLS

Local Stallholder	\$14.95	\$14.95	
Visiting Stallholder	\$40.00	\$40.00	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Roxy

Not for profit rate is applicable only to those organisations who are registered as a not-for-profit or charity organisation. The not-for-profit rate is the base rate, anyone hiring under this rate is hiring the room only. All associated setup is the responsibility of the hirer. This includes the setup of chairs, tables, stage and all required equipment except for audio visual such as projector and screen which will be done by council staff. The private and corporate rate includes cleaning and basic room set up if a plan/table arrangement is provided prior to event. For special requests please contact the Roxy for a quote.

### CONFERENCE ROOM HIRE

Private - Full Day	\$170.00	\$170.00	
Private - Half Day	\$110.00	\$110.00	
Corporate - Full Day	\$255.00	\$255.00	
Corporate - Half Day	\$180.00	\$180.00	
Not-for-profit - Full Day	\$125.00	\$125.00	
Not-For-Profit - Half Day	\$80.00	\$80.00	

### THEATRE HIRE - Functions/Presentations/Weddings

Theatre Hire – Private	\$560.00	\$560.00	
Theatre Hire – Corporate	\$665.00	\$665.00	
Theatre Hire – Not-for-profit	\$305.00	\$305.00	
Wedding/Function Package - Exclusive Hire of The Roxy Theatre - 9am Friday through to 5pm Sunday	\$1,000.00	\$1,100.00	

### KITCHEN HIRE IN CONJUNCTION WITH THEATRE HIRE

Heavy Usage - Per Day (Food preparation e.g. Cooking - includes use of crockery and equipment)	\$260.00	\$260.00	
Light Use - Per Day (e.g. Sandwiches, food warming - includes use of crockery and equipment)	\$60.00	\$60.00	

### ROXY TOURS

Roxy Tour	\$5.00	\$5.00	
Museum Tour	\$5.00	\$5.00	
Private tour, includes Roxy history movie weekday rate - (Minimum 20 people)	\$15.00	\$15.00	
Private tour, includes Roxy history movie weekend rate - (Minimum 20 People)	\$25.00	\$25.00	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**MOVIES**

Private Screenings - per session	\$250.00	\$250.00	
General Admission – Adult	\$12.00	\$12.00	
General Admission – Concession (seniors and children 12 years and under)	\$8.00	\$8.00	
General Admission – Family (Admit 4)*	\$35.00	\$35.00	

\* Family Ticket options include 2 Adults and 2 Children or 1 Adult and 3 Children

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Section 68 - Approvals

### ONSITE SEWERAGE MANAGEMENT (OSSM) - APPROVALS

#### Applications - OSSM Approval

Application – (Septic Tank) Operation	\$110.00	\$110.00	
Install & Operate New/Major Alterations	\$285.00	\$300.00	
Alterations/Minor Works	\$158.00	\$175.00	

#### Inspections - OSSM Approval

Inspection – If submitted with DA (2) – Minimum of 1 at \$140.00	\$140.00	\$146.30	
Inspection Fees (per inspection)	\$280.00	\$150.00	Altered to single inspection fee
Inspection – Existing OSSM	\$181.00	\$250.00	Increase to incorporate admin costs

#### Other - OSSM Approval

Administration – Plumbing Administration Recording Fee (diagram)	\$23.00	\$24.04	
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### SECTION 68 - ACTIVITY APPLICATION

Section 68 (Manufactured home, sanitary plumbing & drainage etc)	\$96.00	\$100.00	
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### SEWER - SEWERAGE APPLICATIONS / WORKS CONNECTIONS - Approval

Sanitary Plumbing & Drainage Inspections (per inspection)	\$280.00	\$175.00	Amended to per inspection
Sewer Service Diagram	\$21.00	\$25.00	
Drainage Diagram – Urgent – Sewer	\$44.00	\$50.00	

#### Discontinued

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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#### Part F - OTHER ACTIVITIES (CARAVAN PARKS)

Initial Approval, per site	\$22.00	\$23.00	
Initial Approval, minimum	\$480.00	\$502.00	
Existing Operation, per site	\$11.50	\$12.00	
Existing Operation, minimum	\$180.00	\$190.00	
Certificate of Completion – Issue	\$101.00	\$105.00	
Certificate of Completion – Issue (Assoc. structure)	\$59.00	\$62.00	
Replacement Approval – in name of new proprietor	\$101.00	\$105.00	
Less than 12 Sites	\$70.00	\$75.00	
Less than 12 Sites – Re-inspection	\$70.00	\$75.00	
12-17 Sites, C536, per site	\$6.50	\$7.00	
12-17 Sites – Re-inspection, per site	\$6.50	\$7.00	
Greater than 17 Sites, per site	\$4.15	\$4.50	
Greater than 17 Sites – Re-inspection, per site	\$4.15	\$4.50	
Replacement Approval	\$43.50	\$45.00	
Manufactured Home Inspection	\$75.50	\$80.00	
Manufactured Home Re-inspection	\$75.50	\$80.00	
Other Structures	\$38.20	\$40.00	
Other Structures – Re-inspection	\$38.20	\$40.00	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Sewerage and Trade Waste

### SEWER CONNECTION / SUPPLIES

#### Sewer Connection

Existing junction (to locate)	\$700.00	\$700.00	
New junction required, less than 1.2m	\$1,000.00	\$1,000.00	
New junction required, greater than 1.2m	\$1,500.00	\$1,500.00	

#### Annual Sewer Charge

Residential Customers	\$625.00	\$700.00	
Non-Residential Customers (20mm service)	\$555.00	\$600.00	
Non-Residential Customers (25mm service)	\$710.95	\$768.60	
Non-Residential Customers (32mm service)	\$1,180.15	\$1,275.00	
Non-Residential Customers (40mm service)	\$1,820.00	\$1,967.00	
Non-Residential Customers (50mm service)	\$2,843.75	\$2,966.00	
Sewerage Administration – Copy of plan	\$25.00	\$33.00	

### TRADE WASTE USAGE CHARGES (WATER AND SEWER)

With prescribed pre-treatment (per KL)	\$1.50	\$1.75	
Without prescribed pre-treatment (per KL)	\$15.50	\$15.50	
Tankered Waste (per KL)	\$21.65	\$25.00	

### LIQUID TRADE WASTE

Annual Trade Waste Fee (minimum)	\$105.00	\$115.00	
Usage – Discharge factor X Water Consumption	\$2.75	\$2.75	
Delivery – Septic tank sludge to sewer system, per KL	\$21.65	\$25.00	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Showground

### SHOWGROUND FACILITIES

Deposit refundable following satisfactory inspection

#### General Hire

Amenity block hire: User group to supply own disposables

Deposit – Private Functions	\$250.00	\$250.00	
Complete showground (major event) including preparation and restoration		Quotation	
Luncheon Pavilion, per function/day (includes amenity block)	\$125.00	\$125.00	
Bar area under grandstand, per function/day (includes amenity block)	\$120.00	\$120.00	
Cool Room (private function), per hiring	\$75.40	\$75.40	
New Pavilion, per day (includes amenity block)	\$93.00	\$93.00	
New Pavilion, Regular bookings (more than 10/year), per function	\$15.00	\$25.00	
Bull Stalls (private function), per night	\$66.00	\$66.00	
Amenity block, per day	\$65.00	\$75.00	

#### Cleaning

Toilet amenities cleaning: Cleaning included per 1 day event, daily fee thereafter

Cleaning – Toilet Amenities (one block), per day	\$71.70	\$75.00	
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#### Electricity Charges

Use of Arena Lighting - per hour	\$25.00	\$25.00	
Electricity charges – Usage, per KW – Showground Facilities	\$0.50	\$0.50	
Electricity charges – Meter Reading Fee (electricity usage to be paid after function)	\$50.00	\$50.00	

#### Showground Waste Management

Waste Collection & Disposal – All, per bin	\$7.50	\$7.50	
Hire – Wheelie Bin, per week or part thereof	\$7.50	\$7.50	
Hire – Wheelie Bin (not for profit organisation), per event	\$25.00	\$25.00	

#### Showground Camping

Showground is not for agistment. No booking of stall or yards permitted when showground has events

Caravan Camping – Unpowered (in conjunction with event at showground), per night	\$22.00	\$22.00	
Caravan Camping – Unpowered (in conjunction with event at showground), per week	\$132.50	\$132.50	
Caravan Camping – Powered (in conjunction with event at showground), per night	\$25.00	\$25.00	
Camping – On Arena		Quotation	

#### Equestrian Events

Anyone using stall or yards must supply PIC Number (Property Identification Code)

Equestrian Events – Ground Use – Minimum charge (for 10 competitors or less), per day	\$181.50	\$190.00	
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Page 54 of 62

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### Equestrian Events [continued]

Equestrian Events – Ground Use – (more than 10 competitors), per competitor/day	\$22.00	\$22.00	
Hire – Horse Stalls, per night, per horse	\$5.00	\$5.00	
Hire – Horse Stalls, per week, per stall (Maximum of 7 day stay)	\$35.00	\$35.00	

### Rodeo Yards

Anyone using stall or yards must supply PIC Number (Property Identification Code).

Rodeo yards deposit: 75% refunded if left in clean condition and no damages.

Rodeo yards Conditions of Hire: i) One horse per person; ii) Maximum one week allowed for breaking in; iii) Booking and deposit/fee made to Council's office prior to use; iv) Receipt must be retained

Rodeo Yards – Deposit	\$250.00	\$250.00	
Rodeo Yards – per horse, per day (maximum of 7 days)	\$10.00	\$10.00	

### Travelling Show / Circus

Deposit – Showground – Travelling show/circus	\$330.00	\$330.00	
Hire – Showground – Travelling show/circus, per day, plus power	\$110.00	\$110.00	

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### Social And Children Services

Proof of Healthcare Card must be provided in order to be eligible for the subsidy

#### LOW INCOME HOUSING

Low Income housing		By Negotiation	
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#### PRE-SCHOOL

Additional Days for Equity Children	\$0.00	\$25.00	
Children Turning 4 Before 31st July 2023	\$50.00	\$50.00	
Equity 3 year old Children	\$50.00	\$50.00	
ATSI Children	\$50.00	\$50.00	
Non-Equity 3 year old Children	\$55.00	\$55.00	
Equipment fee, per term	\$35.00	\$35.00	
Annual Enrolment Fee (per child payable 1st term)	\$30.00	\$30.00	
Additional Days	\$30.00	\$30.00	

#### TOY LIBRARY (Bingara and Warialda)

Membership, Full member	\$56.00	\$56.00	
Membership, Casual member	\$30.00	\$30.00	
Non-borrowing membership	\$35.50	\$35.50	

#### THARAWONGA

Tharawonga Mobile Resource Unit	Family Child Care Subsidy Rebate will be determined by Individual Family income and activity.	Federal Government Child Care Subsidy Rebate will be determined by individual family income and activity.
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#### Discontinued

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### Sports Fields and Ovals

Deposit is refundable dependent upon conditions

#### OVAL HIRE - Conditions Apply\*

Fees include use of amenities block, dressing sheds, bar area (if required - all regulations must be met & adhered to), canteen facilities (cannot be booked for exclusive use)

Fees do NOT include line marking or use of sports field lighting.

**\*\*\*Junior sports clubs exempt from fees\*\*\***

#### Seasonal Hire

Refundable Deposit – for Sportsfield and Oval Hire (Conditions apply)*	\$265.00	\$265.00	
Refundable deposit must be paid before first use of hire. This refund will be returned at the completion of the hire agreement on the condition that all keys are returned and facilities meet Council standards			
Local Clubs & Organisations - Day use (charge per club/organisation)*	\$531.00	\$531.00	
Local Clubs & Organisations - Night use (charge per club/organisation)*	\$850.00	\$850.00	

#### Casual Hire

Day Hire - usage per club/organisation/event*	\$107.00	\$220.00	
Night hire (usage per club/organisation/event)*	\$158.00	\$270.00	

#### Additional Charges

Use of Sports Field Lighting - per hour	\$25.00	\$25.00	
Line Marking, per football field	\$140.25	\$146.60	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Swimming Pools

Prices subject to review prior to the swimming season each year

### SWIMMING POOLS (RECREATIONAL) - BINGARA AND WARIALDA

#### Full Season Ticket

Family (2 Adults & 2 Children) (Full Season)	\$315.00	\$315.00	
Family – Additional Child (Full Season)	\$84.00	\$84.00	
Adult (Full Season)	\$157.50	\$157.50	
Child (At School) (Full Season)	\$126.00	\$126.00	
Pensioner (Full Season)	\$126.00	\$126.00	

#### Half Season Ticket

Family (2 Adults & 2 Children) (Half Season)	\$189.00	\$189.00	
Family – Additional Child (Half Season)	\$52.50	\$52.50	
Adult (Half Season)	\$94.50	\$94.50	
Child (At School) (Half Season)	\$73.50	\$73.50	
Pensioner (Half Season)	\$73.50	\$73.50	

#### Weekly Ticket

Family (2 Adults & 2 Children) (Weekly)	\$44.50	\$44.50	
Adult (Weekly)	\$22.00	\$22.00	
Child (At School) (Weekly)	\$11.50	\$11.50	
Pensioner (Weekly)	\$11.50	\$11.50	

#### Daily Session

Adult (per session)	\$5.00	\$5.00	
Child (At School) (per session)	\$4.00	\$4.00	
Pensioner (per session)	\$4.00	\$4.00	
School Group (per session)	\$4.00	\$4.00	



Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**Waste**

**LANDFILL - WASTE DISPOSAL FEES\***

\*Waste coming from outside the Gwydir Shire Local Government Area (LGA) will be levied at twice the listed amount.

**Other - Waste Disposal Fees\***

\*Some Restrictions Apply

\*\* Must Supply Weighbridge Docket

Domestic – Asbestos Waste (Up to 1 bag<10m2)*		No Fee	
Domestic – Asbestos & Hazardous Waste (Minimum \$40.00), per 1m3*	\$132.00	\$137.90	
Domestic - Residents and Ratepayers Only - Unsorted or General Waste - Car*	\$11.35	\$11.85	
Domestic - Residents and Ratepayers Only - Unsorted or General Waste - Ute*	\$33.00	\$34.50	
Domestic - Residents and Ratepayers Only - Unsorted or General Waste - Trailer Under 2.4m*	\$23.00	\$24.05	
Domestic - Residents and Ratepayers Only - Unsorted or General Waste - Trailer Longer Than 2.4m*	\$33.00	\$34.50	
Domestic - Residents and Ratepayers Only - Unsorted or General Waste - Ute and Trailer Under 2.4m*	\$44.50	\$46.50	
Domestic - Residents and Ratepayers Only - Unsorted or General Waste - Ute and Trailer Longer Than 2.4m*	\$65.00	\$67.90	
Domestic - Residents and Ratepayers Only - Unsorted or General Waste - (Minimum \$50) Small Truck up to 3 Tonnes*	\$164.00	\$171.40	
Domestic - Residents and Ratepayers Only - Unsorted or General Waste - (Minimum \$100) Large Truck up to 6 Tonnes*	\$328.00	\$342.80	
Domestic - Residents and Ratepayers Only - Unsorted or General Waste (per Tonne) - Semi Truck**	\$109.50	\$114.40	
Commercial / Industrial / Construction - Unsorted or General Waste - Car*	\$17.50	\$18.30	
Commercial / Industrial / Construction - Unsorted or General Waste - Ute*	\$49.50	\$51.70	
Commercial / Industrial / Construction - Unsorted or General Waste - Trailer Under 2.4m*	\$33.00	\$34.50	
Commercial / Industrial / Construction - Unsorted or General Waste - Trailer Longer Than 2.4m*	\$49.50	\$51.70	
Commercial / Industrial / Construction - Unsorted or General Waste - Ute and Trailer Under 2.4m*	\$67.00	\$70.00	
Commercial / Industrial / Construction - Unsorted or General Waste - Ute and Trailer Longer Than 2.4m*	\$99.00	\$103.50	
Commercial / Industrial / Construction - Unsorted or General Waste - (Minimum \$100) Small Truck up to 3 Tonnes*	\$328.00	\$342.80	
Commercial / Industrial / Construction - Unsorted or General Waste - (Minimum \$102) Large Truck up to 6 Tonnes*	\$657.50	\$687.00	
Commercial / Industrial / Construction - Unsorted or General Waste - (per Tonne) Semi Truck up to 6 Tonnes**	\$109.50	\$114.40	
Commercial/Industrial – Asbestos & Hazardous* Waste (Minimum \$91), per 1m3 *	\$293.00	\$306.20	
Commercial/Industrial/Construction – Unsorted and/or contaminated Waste (Minimum \$91), per 1m3*	\$293.00	\$306.20	

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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### Mulch

Domestic Use – Self Load	\$13.40	\$14.00	
Commercial Use – Self Load, per m3 – Mulch	\$18.55	\$19.40	
Loading per m3 + mulch costs	\$13.40	\$14.00	
Loading only rate add cost of mulch per m3 to transaction			
Delivered – Mulch		At Cost	

### MOBILE GARBAGE BINS / RECYCLE BINS

Kitchen Tidy	\$17.00	\$17.75	
Mobile Garbage Bins 140 ltrs – Wheelie Bin – New (Domestic Collection Only)	\$65.00	\$55.00	Adjusted to new contract price
Mobile Garbage Bins 240 ltrs – Wheelie Bin – New (Domestic and Commercial Collections Only)	\$70.20	\$60.00	Adjusted to new contract price
Mobile Garbage Bins Recycle 360 ltrs – Wheelie Bin – New (Domestic and Commercial collections)	\$140.35	\$90.00	Adjusted to new contract price
Environmental – Compost Bin – 220L	\$52.60	\$55.00	
Environmental – Compost Bin – 400L	\$72.20	\$75.40	
Environmental – Compost Aerator	\$27.85	\$29.00	
Variation to waste collection service (administration charge)	\$70.20	\$73.40	

### WASTE MANAGEMENT - COMMERCIAL / INDUSTRIAL

Individual additional bin service (General Waste Red Bin 240l or Recycling Bin 240l/360l) - Commercial & Non-Rateable	\$0.00	\$322.00	
Minor Commercial – Waste Management	\$644.00	\$673.00	
Small Commercial – Waste Management	\$1,288.00	\$1,346.00	
Medium Commercial – Waste Management	\$2,576.90	\$2,692.00	adjusted to remain proportional to other service sizes
Large Commercial – Waste Management	\$3,586.20	\$4,508.00	adjusted to remain proportional to other service sizes
Non-Rateable Minor – Waste Management	\$644.00	\$673.00	
Non-Rateable Small – Waste Management	\$1,288.00	\$1,346.00	
Non-Rateable Medium – Waste Management	\$2,576.90	\$2,692.00	adjusted to remain proportional to other service sizes

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Page 60 of 62

Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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**WASTE MANAGEMENT - COMMERCIAL / INDUSTRIAL** [continued]

Non-Rateable Large – Waste Management	\$3,586.20	\$4,508.00	adjusted to remain proportional to other service sizes
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**WASTE MANAGEMENT - DOMESTIC**

Waste Disposal Levy – Domestic & Commercial	\$239.40	\$250.20	
Domestic Waste Management – Residential Collections	\$392.20	\$409.80	
Domestic Residential Collections – Waste Management – Bin Upgrade / Additional Bin (240)	\$161.00	\$168.20	
Vacant – Waste Management – Domestic & Commercial	\$80.50	\$84.12	

**Discontinued**

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Name	2023/2024 Fee (incl. GST)	2024/2025 Fee (incl. GST)	Comment
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## Water Supply

### WATER METERS

Water meter replacement: Renewal of deteriorated service in same diameter - No fee

Water Meter Reading – Fee	\$45.00	\$55.00	
Water Meter Restrictor – Removal	\$80.00	\$80.00	
Water Meter Cover – Plastic	\$80.30	\$88.00	
Meter Testing in house (Refundable if meter is found to be faulty)	\$110.00	\$110.00	
Meter Testing NATA laboratory	\$300.00	\$300.00	
Meter Change – Downsize due to user pays	\$95.00	\$95.00	
Water Meter Replacement – Damaged by Ratepayer	\$200.00	\$250.00	

### WATER CONSUMPTION

As per Statement of Revenue Policy

Consumption Fee – Water per KL, up to 600KL	\$1.70	\$1.75	
Consumption Fee – Water per KL, greater than 600KL	\$2.40	\$2.45	
Consumption Fee – Water per KL – Recycled Water	\$0.12	\$0.12	
Consumption Fee – Water per KL – Non Rateable Properties	\$1.70	\$1.75	

### WATER SUPPLY - OTHER

Standpipe Water Sales, per KL	\$3.00	\$3.00	
Main Tapping Fees – 20mm service, plus meter	\$600.00	\$650.00	
Main Tapping Fees – 25mm service, plus meter	\$700.00	\$750.00	
Main Tapping Fees – Greater than 25mm service, plus meter		POA	
Pressure/Flow Testing	\$110.00	\$110.00	
Swimming Pool Fills from Water Main (40kl)	\$150.00	\$150.00	
Removal of service due to user pays	\$95.00	\$95.00	
Developer charges – water – contribution to existing infrastructure per new lot	\$2,000.00	\$2,000.00	
Developer charges – sewer – contribution to existing infrastructure per new lot	\$2,000.00	\$2,000.00	
Water main extension		POA	
Sewer main extension		POA	

### WATER SUPPLIES - ACCESS CHARGE

20mm	\$515.00	\$550.00	
25mm	\$804.50	\$859.00	
32mm	\$1,318.40	\$1,408.00	
40mm	\$2,060.00	\$2,200.00	
50mm	\$3,218.75	\$3,437.50	

### WARIALDA TRUCK WASH

Usage Fee - per minute	\$1.25	\$1.35	
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**5.13 Draft Actions for Operational Plan****File Reference:** NA**Delivery Program****Goal:** 5. Organisational management**Outcome:** 5.1 Corporate management**Strategy:** 5.1.5 Provision of responsible internal governance**Author:** CFO**STAFF DISCLOSURE OF INTEREST** Nil**IN BRIEF/SUMMARY RECOMMENDATION**

The draft Actions for the Operational Plan be presented to the ARIC committee for comment.

**TABLED ITEMS** Nil**COMMENT**

The Draft Actions for the Operational Plan are required to be placed on Public Display for 28 days. The Policy is presented to the ARIC committee for comment.

**OFFICER RECOMMENDATION****THAT the report be received.****ATTACHMENTS**

1. 2024 -2025 Draft Action Report for Operational Plan [**5.13.1** - 16 pages]

**COMMITTEE RESOLUTION:****THAT the report be received.****(Moved Jack O'Hara, Seconded Rod Smith)****CARRIED****For: Cr J Coulton, Jack O'Hara and Rod Smith****Against: Nil**

How This Links to the Delivery Program & Community Strategic Plan	This Year (Draft Action) for Operational Plan	Officers
1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.3 - Provide the right places, spaces and activities	<b>Proposed Action</b> Warialda Indoor Sports Complex - Floor repairs & refinishing including linemarking	<b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b>
1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.3 - Provide the right places, spaces and activities	<b>Proposed Action</b> Warialda GYM (Squash Courts) - Re-roofing of lower roof	<b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b>
1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.3 - Provide the right places, spaces and activities	<b>Proposed Action</b> Bingara Arts Centre (Toy Library) - Painting & R&M	<b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b>
1 - A healthy and cohesive community 1.2 - Our community is an inviting and vibrant place to live 1.2.2 - A shared responsibility for community safety	Comply with and report on Councils Companion Animal Management requirements	<b>Responsible Officer:</b> Saul Standerwick  <b>Authorising Officer:</b> Maxwell Eastcott
1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.1 - Improve local access to health services	<b>1.1.1.2</b> Support Gwydir Shire's health initiatives	<b>Responsible Officer:</b> Carmen Southwell  <b>Authorising Officer:</b> Maxwell Eastcott
1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.2 - Encourage and enable healthy lifestyle choices	<b>1.1.2.1</b> Oversee the operation of Council's Aquatic Centres	<b>Responsible Officer:</b> Carmen Southwell  <b>Authorising Officer:</b> Maxwell Eastcott
1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.2 - Encourage and enable healthy lifestyle choices	<b>1.1.2.3</b> Conduct Council's Category B Enforcement agency functions under the Food Act 2003 (NSW) by the specified due dates	<b>Responsible Officer:</b> Saul Standerwick  <b>Authorising Officer:</b> Maxwell Eastcott
1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.2 - Encourage and enable healthy lifestyle choices	<b>1.1.2.4</b> Implement a strong Wellness and Enablement plan within the Gwydir Shire Council through the CHSP program	<b>Responsible Officer:</b> Sharon Baker  <b>Authorising Officer:</b> Leeah Daley

<p>1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.2 - Encourage and enable healthy lifestyle choices</p>	<p><b>1.1.2.7</b> Warialda Memorial Swimming Pool Improvements - Local Roads and Community Infrastructure Program Phase 3 (LRCI)</p>	<p><b>Responsible Officer:</b> Carmen Southwell  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.1</b> Big River Dreaming - Finalise the construction of the Wellness and Interpretive Centre</p>	<p><b>Responsible Officer:</b> Maxwell Eastcott  <b>Authorising Officer:</b> Leeah Daley</p>
<p>1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.2</b> Be a centre of leadership in child development, education and care as well as support for families and community</p>	<p><b>Responsible Officer:</b> Suzanne Webber  <b>Authorising Officer:</b> Leeah Daley</p>
<p>1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.3</b> Annual Tree Planting Program</p>	<p><b>Responsible Officer:</b> Jamie Wilson  <b>Authorising Officer:</b> Andrew Cooper</p>
<p>1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.5</b> Bingara Skate Park project - 2021-2022 Open Spaces Program</p>	<p><b>Responsible Officer:</b> Andrew Cooper  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.6</b> Build our reputation as ‘best choice’ for families, children and young people to discover their abilities and reach their potential in life</p>	<p><b>Responsible Officer:</b> Suzanne Webber  <b>Authorising Officer:</b> Leeah Daley</p>
<p>1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.7</b> Enhance the overall Resident experience at Naroo Frail Aged Hostel by embedding an active Leisure and Lifestyle program with residents focusing on wellness</p>	<p><b>Responsible Officer:</b> Sharon Baker  <b>Authorising Officer:</b> Leeah Daley</p>
<p>1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.8</b> Hope Street Warialda CBD Park Construction - Local Roads and Community Infrastructure Program Phase 3 (LRCI)</p>	<p><b>Responsible Officer:</b> Alexander Eddy  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>1 - A healthy and cohesive community 1.1 - We have healthy and inviting spaces and places 1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.9</b> Landscaping Improvements - Warialda Street Tree Upgrade - Local Roads and Community Infrastructure Program Phase 3 (LRCI)</p>	<p><b>Responsible Officer:</b> Carl Tooley  <b>Authorising Officer:</b> Alexander Eddy</p>

<p>1 - A healthy and cohesive community                  1.1 - We have healthy and inviting spaces and places                  1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.11</b>                  Progress Gwydir Shire Council Disability Action plan with committee.</p>	<p><b>Responsible Officer:</b>                  Casey McClymont   <b>Authorising Officer:</b>                  Leeah Daley</p>
<p>1 - A healthy and cohesive community                  1.1 - We have healthy and inviting spaces and places                  1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.12</b>                  Provide exceptional care, embracing authentic partnerships with families and ensuring the 'voice of the child' is central to our service processes</p>	<p><b>Responsible Officer:</b>                  Suzanne Webber   <b>Authorising Officer:</b>                  Leeah Daley</p>
<p>1 - A healthy and cohesive community                  1.1 - We have healthy and inviting spaces and places                  1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.13</b>                  Provide high levels of hygiene to councils community assets</p>	<p><b>Responsible Officer:</b>                  Carmen Southwell   <b>Authorising Officer:</b></p>
<p>1 - A healthy and cohesive community                  1.1 - We have healthy and inviting spaces and places                  1.1.3 - Provide the right places, spaces and activities</p>	<p><b>1.1.3.20</b>                  Implement Council's library programs</p>	<p><b>Responsible Officer:</b>                  Carmen Southwell   <b>Authorising Officer:</b>                  Maxwell Eastcott</p>
<p>1 - A healthy and cohesive community                  1.2 - Our community is an inviting and vibrant place to live                  1.2.1 - Enable accessible and affordable lifestyle options</p>	<p><b>1.2.1.1</b>                  Meet Council's property management obligations</p>	<p><b>Responsible Officer:</b>                  Clarissa Barwick   <b>Authorising Officer:</b>                  Carmen Southwell</p>
<p>1 - A healthy and cohesive community                  1.2 - Our community is an inviting and vibrant place to live                  1.2.2 - A shared responsibility for community safety</p>	<p><b>1.2.2.1</b>                  Comply with and report on Councils Companion Animal Management requirements</p>	<p><b>Responsible Officer:</b>                  Saul Standerwick   <b>Authorising Officer:</b>                  Maxwell Eastcott</p>
<p>1 - A healthy and cohesive community                  1.2 - Our community is an inviting and vibrant place to live                  1.2.2 - A shared responsibility for community safety</p>	<p><b>1.2.2.2</b>                  Implement Child Safe Standards as per legislative requirements</p>	<p><b>Responsible Officer:</b>                  Casey McClymont   <b>Authorising Officer:</b>                  Leeah Daley</p>
<p>1 - A healthy and cohesive community                  1.2 - Our community is an inviting and vibrant place to live                  1.2.3 - Celebrate our creativity and cultural expression</p>	<p><b>1.2.3.1</b>                  Rollout out the planned schedule of events reviewing the concept, target audience and success of each event</p>	<p><b>Responsible Officer:</b>                  Carmen Southwell   <b>Authorising Officer:</b>                  Maxwell Eastcott</p>



How This Links to the Delivery Program & Community Strategic Plan	This Year (Draft Action) for Operational Plan	Officers
2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure	<b>Proposed Action</b> Resheeting and bitumen sealing of entire length of Wearnes Road, Bundarra	<b>Responsible Officer:</b> Alexander Eddy  <b>Authorising Officer:</b> Maxwell Eastcott
2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure	<b>Proposed Action</b> Warialda Historical Society Building (Former Masonic Lodge) - Re-roofing	<b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b>
2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure	<b>Proposed Action</b> Commercial Rental Adjacent to RFS HQ (Formerly SES HQ)	<b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b>
2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure	<b>Proposed Action</b> Bingara Administration Centre - Furniture & Furnishings (including blinds)	<b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b>
2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure	<b>2.1.1.3</b> Annual Pump replacement program	<b>Responsible Officer:</b> Andrew Cooper  <b>Authorising Officer:</b> Alexander Eddy
2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure	<b>2.1.1.6</b> Building Services Repairs and Maintenance Program for 2024-2025	<b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b> Maxwell Eastcott
2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure	<b>2.1.1.7</b> December 2020 Flood Disaster works program	<b>Responsible Officer:</b> Carl Tooley  <b>Authorising Officer:</b> Alexander Eddy

<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.8</b> Fixing Local Roads Round 3 – Resheeting of Getta Getta Road from North Star Road to Inverell Shire</p>	<p><b>Responsible Officer:</b> Alexander Eddy  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.9</b> Bingara Water Treatment Plant - Solar installation project</p>	<p><b>Responsible Officer:</b> Andrew Cooper  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.10</b> North Star Hall Improvements - Restumping - Local Roads and Community Infrastructure Program Phase 3 (LRCI)</p>	<p><b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.14</b> November 2021 Flood Disaster works program</p>	<p><b>Responsible Officer:</b> Carl Tooley  <b>Authorising Officer:</b> Alexander Eddy</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.15</b> Provide accommodation options to our community and visitors</p>	<p><b>Responsible Officer:</b> Carmen Southwell  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>Proposed Action</b> <b>2.1.1.16</b> Warialda Memorial Hall - Investigation, underpinning &amp; repairs</p>	<p><b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b></p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>Proposed Action</b> <b>2.1.1.16</b> Warialda Office - Kitchen &amp; Courtyard Refurbishment</p>	<p><b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b></p>

<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>Proposed Action</b> <b>2.1.1.16</b> Bingara Court House - Re-Roofing</p>	<p><b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b></p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>Proposed Action</b> <b>2.1.1.16</b> Plunkett Street Aged Units - Refurbishment</p>	<p><b>Responsible Officer:</b> Colin Cuell  <b>Authorising Officer:</b></p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.19</b> Reedy Creek Access Road Construction - Stage 2 - Local Roads and Community Infrastructure Program Phase 3 (LRCl)</p>	<p><b>Responsible Officer:</b> Carl Tooley  <b>Authorising Officer:</b> Alexander Eddy</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.23</b> Town Streets - kerb replacement and pavement enhancement program</p>	<p><b>Responsible Officer:</b> Jamie Wilson  <b>Authorising Officer:</b> Alexander Eddy</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.32</b> Heavy Vehicle Safety &amp; Productivity Program Round 7 and Fixing Local Roads Program Sealing of IB Bore Road from North Star to Moree Plains Shire</p>	<p><b>Responsible Officer:</b> Alexander Eddy  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.34</b> Develop 10 year stormwater plan</p>	<p><b>Responsible Officer:</b> Jamie Wilson  <b>Authorising Officer:</b> Alexander Eddy</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.36</b> Deliver RMCC annual works program</p>	<p><b>Responsible Officer:</b> Jamie Wilson  <b>Authorising Officer:</b> Alexander Eddy</p>

<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.38</b> March 2021 Flood disaster works program</p>	<p><b>Responsible Officer:</b> Carl Tooley  <b>Authorising Officer:</b> Alexander Eddy</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>2.1.1.42</b> Federal Government - Roads of Strategic Importance Program - Sealing of 12.3km of County Boundary Road from end of existing seal to Croppa Moree Road.</p>	<p><b>Responsible Officer:</b> Alexander Eddy  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.2 - Support the growth of our business community</p>	<p><b>2.1.2.1</b> Develop links and implement programs to improve the local economy</p>	<p><b>Responsible Officer:</b> Carmen Southwell  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.2 - Support the growth of our business community</p>	<p><b>2.1.2.3</b> Finalise the strategy for small scale industrial land development.</p>	<p><b>Responsible Officer:</b> Maxwell Eastcott  <b>Authorising Officer:</b> Leeah Daley</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.3 - Promote our community as the place to visit, live, work and invest</p>	<p><b>2.1.3.1</b> Build on key relationships with stakeholders to enhance the Gwydir Shire tourism profile</p>	<p><b>Responsible Officer:</b> Leeah Daley  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>2 - Building the business base 2.1 - Our economy is growing and supported 2.1.3 - Promote our community as the place to visit, live, work and invest</p>	<p><b>2.1.3.2</b> Assist in the creation of an environment in which a sustainable level of population and economic growth can occur to benefit local business and tourism</p>	<p><b>Responsible Officer:</b> Casey McClymont  <b>Authorising Officer:</b> Leeah Daley</p>
<p>2 - Building the business base 2.2 - We are skilled and have access to excellent educational opportunities 2.2.1 - Increase the range of opportunities to work locally</p>	<p><b>2.2.1.1</b> Continue to be proactive in attracting skilled staff, especially Registered Nurses into the Aged Care sector and work towards 24-hour Registered Nurses on site at Naroo Frail Aged Hostel</p>	<p><b>Responsible Officer:</b> Casey McClymont  <b>Authorising Officer:</b> Sharon Baker</p>

<p>2 - Building the business base                  2.2 - We are skilled and have access to excellent educational opportunities                  2.2.2 - Build on our quality education and training opportunities (including through the GLR)</p>	<p><b>2.2.2.1</b>                  Implement and manage the Gwydir Learning Region program</p>	<p><b>Responsible Officer:</b>                  Carmen Southwell   <b>Authorising Officer:</b>                  Maxwell Eastcott</p>
<p>2 - Building the business base                  2.1 - Our economy is growing and supported                  2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>Proposed Action</b>  <b>Croppa Creek Road Upgrade</b>                  Super Patch of entire length of road with 50mm nominal corrector and new bitumen seal</p>	<p><b>Responsible Officer:</b>                  Alexander Eddy   <b>Authorising Officer:</b>                  Maxwell Eastcott</p>
<p>2 - Building the business base                  2.1 - Our economy is growing and supported                  2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>Proposed Action</b>  <b>Regional Emergency Road Repair Fund</b>                  Assorted maintenance and capital renewal activities across the shire</p>	<p><b>Responsible Officer:</b>                  Alexander Eddy   <b>Authorising Officer:</b>                  Maxwell Eastcott</p>
<p>2 - Building the business base                  2.1 - Our economy is growing and supported                  2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>Proposed Action</b>  <b>Road Infrastructure Disaster Recovery - Events AGRN960, 987, 1034</b>                  Heavy patching, pothole repairs, gravel resheeting and drainage structure replacements across the LGA</p>	<p><b>Responsible Officer:</b>                  Carl Tooley   <b>Authorising Officer:</b>                  Maxwell Eastcott</p>
<p>2 - Building the business base                  2.1 - Our economy is growing and supported                  2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>Proposed Action</b>  <b>Sealed Rural Roads Capital Works Program</b>                  Heavy patching and bitumen resealing of sealed roads at various locations across the LGA</p>	<p><b>Responsible Officer:</b>                  Alexander Eddy   <b>Authorising Officer:</b>                  Maxwell Eastcott</p>
<p>2 - Building the business base                  2.1 - Our economy is growing and supported                  2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>Proposed Action</b>  <b>Unsealed Roads Capital Works Program</b>                  Resheeting of gravel roads at various location across the LGA</p>	<p><b>Responsible Officer:</b>                  Alexander Eddy   <b>Authorising Officer:</b>                  Maxwell Eastcott</p>
<p>2 - Building the business base                  2.1 - Our economy is growing and supported                  2.1.1 - Plan for and develop the right assets and infrastructure</p>	<p><b>Proposed Action</b>  <b>Urban Roads Rehabilitation -local Roads and Community Infrastructure Phase 4 Part B</b>                  Heavy patching and bitumen resealing of streets in Warialda and Bingara</p>	<p><b>Responsible Officer:</b>                  Carl Tooley   <b>Authorising Officer:</b>                  Maxwell Eastcott</p>

How This Links to the Delivery Program & Community Strategic Plan	This Year (Draft Action) for Operational Plan	Officers
3 - An environmentally responsible Shire 3.1 - Our community understands and embraces environmental change 3.1.1 - Encourage respectful planning, balanced growth and good design	<b>3.1.1.1</b> Implement Development Control Plan based on the Department of Planning NSW standard format including report to Council and Community Consultation	<b>Responsible Officer:</b> Patsy Cox  <b>Authorising Officer:</b> Saul Standerwick
3 - An environmentally responsible Shire 3.1 - Our community understands and embraces environmental change 3.1.1 - Encourage respectful planning, balanced growth and good design	<b>3.1.1.2</b> Local Environment Plan review to be completed and implemented	<b>Responsible Officer:</b> Patsy Cox  <b>Authorising Officer:</b> Saul Standerwick
3 - An environmentally responsible Shire 3.1 - Our community understands and embraces environmental change 3.1.1 - Encourage respectful planning, balanced growth and good design	<b>3.1.1.3</b> Conduct Gwydir Housing Study	<b>Responsible Officer:</b> Saul Standerwick  <b>Authorising Officer:</b> Maxwell Eastcott
3 - An environmentally responsible Shire 3.1 - Our community understands and embraces environmental change 3.1.2 - Respond to our changing environment	<b>3.1.2.1</b> Annual Telemetry & Technology upgrades	<b>Responsible Officer:</b> Andrew Cooper  <b>Authorising Officer:</b> Alexander Eddy
3 - An environmentally responsible Shire 3.1 - Our community understands and embraces environmental change 3.1.3 - Value, protect and enhance our natural environment	<b>3.1.3.1</b> North West Weed Action Program -Gwydir Shire	<b>Responsible Officer:</b> Saul Standerwick  <b>Authorising Officer:</b> Maxwell Eastcott
3 - An environmentally responsible Shire 3.1 - Our community understands and embraces environmental change 3.1.3 - Value, protect and enhance our natural environment	<b>3.1.3.2</b> Gwydir River Foreshore - Management Action Plan	<b>Responsible Officer:</b> Saul Standerwick  <b>Authorising Officer:</b> Maxwell Eastcott
3 - An environmentally responsible Shire 3.2 - We use & manage our natural resources wisely 3.2.2 - Use our water wisely	<b>3.2.2.2</b> Gravesend Recreation Ground Irrigation System - LRCI Phase 3 Project	<b>Responsible Officer:</b> Andrew Cooper  <b>Authorising Officer:</b> Alexander Eddy

<p>3 - An environmentally responsible Shire          3.2 - We use &amp; manage our natural resources wisely          3.2.2 - Use our water wisely</p>	<p><b>3.2.2.3</b>          Water treatment plant improvements</p>	<p><b>Responsible Officer:</b>          Andrew Cooper   <b>Authorising Officer:</b>          Alexander Eddy</p>
<p>3 - An environmentally responsible Shire          3.2 - We use &amp; manage our natural resources wisely          3.2.3 - Reduce, reuse and recover waste</p>	<p><b>3.2.3.1</b>          Implement Gwydir Shire Council's Waste Management Strategy</p>	<p><b>Responsible Officer:</b>          Saul Standerwick   <b>Authorising Officer:</b>          Maxwell Eastcott</p>

How This Links to the Delivery Program & Community Strategic Plan	This Year (Draft Action) for Operational Plan	Officers
4 - Proactive regional and local leadership 4.1 - We are an engaged & connected community 4.1.1 - Encourage an informed community	<b>4.1.1.1</b> Provide effective communication initiatives to service the community	<b>Responsible Officer:</b> Carmen Southwell  <b>Authorising Officer:</b> Maxwell Eastcott
4 - Proactive regional and local leadership 4.1 - We are an engaged & connected community 4.1.2 - Enable broad, rich and meaningful engagement to occur	<b>4.1.2.1</b> Consistently engage with communities, moving from transactional to transformational relationships	<b>Responsible Officer:</b> Casey McClymont  <b>Authorising Officer:</b> Leeah Daley
4 - Proactive regional and local leadership 4.1 - We are an engaged & connected community 4.1.2 - Enable broad, rich and meaningful engagement to occur	<b>4.1.2.2</b> A review of the effectiveness of communication channels used throughout Gwydir Shire to the wider community. And improvements on how Gwydir Shire communicate events and happening within our Community	<b>Responsible Officer:</b> Carmen Southwell  <b>Authorising Officer:</b> Maxwell Eastcott
4 - Proactive regional and local leadership 4.1 - We are an engaged & connected community 4.1.3 - Build on our sense of community	<b>4.1.3.2</b> Grow relationships with governments, the corporate sector, community organisations and volunteers to enhance the educational experience	<b>Responsible Officer:</b> Suzanne Webber  <b>Authorising Officer:</b> Leeah Daley
4 - Proactive regional and local leadership 4.1 - We are an engaged & connected community 4.1.3 - Build on our sense of community	<b>4.1.3.3</b> Value and embrace the knowledge and experiences of our families as they grow through our services.	<b>Responsible Officer:</b> Suzanne Webber  <b>Authorising Officer:</b> Leeah Daley
4 - Proactive regional and local leadership 4.1 - We are an engaged & connected community 4.1.3 - Build on our sense of community	<b>4.1.3.4</b> Enhance the value of hope, achievement and aspiration for our young people, children and their families.	<b>Responsible Officer:</b> Suzanne Webber  <b>Authorising Officer:</b> Leeah Daley
4 - Proactive regional and local leadership 4.2 - We work together to achieve our goals 4.2.1 - Build strong relationships and shared responsibilities	<b>4.2.1.1</b> Manage programs and initiatives to connect with, and value other cultures	<b>Responsible Officer:</b> Carmen Southwell  <b>Authorising Officer:</b> Maxwell Eastcott



<p>4 - Proactive regional and local leadership                  4.2 - We work together to achieve our goals                  4.2.2 - Work in partnership to plan for the future</p>	<p><b>4.2.2.1</b>                  Acquire, disseminate and apply new knowledge to grow evidence informed practice.</p>	<p><b>Responsible Officer:</b>                  Suzanne Webber   <b>Authorising Officer:</b>                  Leeah Daley</p>
<p>4 - Proactive regional and local leadership                  4.2 - We work together to achieve our goals                  4.2.2 - Work in partnership to plan for the future</p>	<p><b>4.2.2.2</b>                  Create comprehensive and collaborative models of care and support services that drive successful, responsive and individualised outcomes for families.</p>	<p><b>Responsible Officer:</b>                  Suzanne Webber   <b>Authorising Officer:</b>                  Leeah Daley</p>
<p>4 - Proactive regional and local leadership                  4.2 - We work together to achieve our goals                  4.2.2 - Work in partnership to plan for the future</p>	<p><b>4.2.2.3</b>                  Implement emerging technologies and best processes to improve efficiency.</p>	<p><b>Responsible Officer:</b>                  Suzanne Webber   <b>Authorising Officer:</b>                  Leeah Daley</p>

How This Links to the Delivery Program & Community Strategic Plan	This Year (Draft Action) for Operational Plan	Officers
5 - Organisational management 5.1 - Corporate management 5.1.1 - Financial management and accountability systems	<b>Proposed Action</b> Review and maintain existing corporate accounting practices within the organisation to ensure regulatory compliance and promote responsible financial management.	<b>Responsible Officer:</b> Helen Thomas  <b>Authorising Officer:</b> Maxwell Eastcott
5 - Organisational management 5.1 - Corporate management 5.1.5 - Provide responsible internal governance	<b>Proposed Action</b> Develop relationships with key stakeholders to ensure council has access to relevant and effective training opportunities.	<b>Responsible Officer:</b> Sarah Scrivener  <b>Authorising Officer:</b> Leeah Daley
5 - Organisational management 5.1 - Corporate management 5.1.3 - Administrative and support functions	<b>Proposed Action</b> Review mandatory training requirements to maintain operational effectiveness and compliance.	<b>Responsible Officer:</b> Sarah Scrivener  <b>Authorising Officer:</b> Leeah Daley
5 - Organisational management 5.1 - Corporate management 5.1.5 - Provide responsible internal governance	<b>Proposed Action</b> To integrate and ensure Council's operations and practices align with the risk management framework.	<b>Responsible Officer:</b> Kaylea Perry  <b>Authorising Officer:</b> Justin Hellmuth
5 - Organisational management 5.1 - Corporate management 5.1.1 - Financial management and accountability systems	<b>5.1.1.4</b> Complete the works for the Aged Care Approvals Round grant monies as per the grant agreement	<b>Responsible Officer:</b> Sharon Baker  <b>Authorising Officer:</b> Leeah Daley
5 - Organisational management 5.1 - Corporate management 5.1.1 - Financial management and accountability systems	<b>5.1.1.13</b> Develop contract management documentation templates	<b>Responsible Officer:</b> Helen Thomas  <b>Authorising Officer:</b> Leeah Daley
5 - Organisational management 5.1 - Corporate management 5.1.1 - Financial management and accountability systems	<b>5.1.1.14</b> Review policies and procedures associated with contracts and procurement in line with LG Procurement regulations, including staff training.	<b>Responsible Officer:</b> Helen Thomas  <b>Authorising Officer:</b> Leeah Daley
5 - Organisational management 5.1 - Corporate management 5.1.2 - Information management systems	<b>5.1.2.1</b> Administer and support Council corporate applications, networks and systems.	<b>Responsible Officer:</b> Justin Hellmuth  <b>Authorising Officer:</b> Leeah Daley

<p>5 - Organisational management 5.1 - Corporate management 5.1.2 - Information management systems</p>	<p><b>5.1.2.4</b> Manage Council's GIS systems and data in accordance with legislative requirement, with a focus to improve the delivery and use of information</p>	<p><b>Responsible Officer:</b> Justin Hellmuth <b>Authorising Officer:</b> Leeah Daley</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.2 - Information management systems</p>	<p><b>5.1.2.5</b> Manage Council's corporate Records and Archive Facilities and Record Management Framework in accordance with legislative requirements.</p>	<p><b>Responsible Officer:</b> Justin Hellmuth <b>Authorising Officer:</b> Justin Hellmuth</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.3 - Administrative and support functions</p>	<p><b>5.1.3.1</b> Assess and implement solutions that increase efficiencies and quality, whilst reducing costs, to improve processes and systems within Council.</p>	<p><b>Responsible Officer:</b> Justin Hellmuth <b>Authorising Officer:</b> Leeah Daley</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.3 - Administrative and support functions</p>	<p><b>5.1.3.2</b> Develop and maintain Councils Integrated Planning and Reporting requirements</p>	<p><b>Responsible Officer:</b> Casey McClymont <b>Authorising Officer:</b> Leeah Daley</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.3 - Administrative and support functions</p>	<p><b>5.1.3.3</b> Manage and support Councils Town utilities and depot operations</p>	<p><b>Responsible Officer:</b> Andrew Cooper <b>Authorising Officer:</b> Alexander Eddy</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.3 - Administrative and support functions</p>	<p><b>5.1.3.4</b> Undertake Service Reviews as outlined in the Delivery Program for the financial year.</p>	<p><b>Responsible Officer:</b> Justin Hellmuth <b>Authorising Officer:</b> Leeah Daley</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.4 - Workforce planning</p>	<p><b>5.1.4.</b> Build on key internal relations with staff wellbeing and engagement</p>	<p><b>Responsible Officer:</b> Casey McClymont <b>Authorising Officer:</b> Leeah Daley</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.4 - Workforce planning</p>	<p><b>5.1.4.1</b> Build a culture that empowers staff to learn, teach, lead and succeed</p>	<p><b>Responsible Officer:</b> Suzanne Webber <b>Authorising Officer:</b> Leeah Daley</p>

<p>5 - Organisational management 5.1 - Corporate management 5.1.4 - Workforce planning</p>	<p><b>5.1.4.2</b> Implement and report on the actions included in the 2022-2026 Workforce Plan</p>	<p><b>Responsible Officer:</b> Casey McClymont  <b>Authorising Officer:</b> Leeah Daley</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.4 - Workforce planning</p>	<p><b>5.1.4.3</b> Development of Human Resources Development processes to manage change and meet individual and organisational needs</p>	<p><b>Responsible Officer:</b> Amy Taylor  <b>Authorising Officer:</b> Casey McClymont</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.4 - Workforce planning</p>	<p><b>5.1.4.4</b> Provide and support Naroo Aged care staff with necessary training and education</p>	<p><b>Responsible Officer:</b> Sharon Baker  <b>Authorising Officer:</b> Leeah Daley</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.4 - Workforce planning</p>	<p><b>5.1.4.5</b> Undertake Workforce Planning to ensure that there is an appropriately skilled workforce to meet future challenges and opportunities.</p>	<p><b>Responsible Officer:</b> Casey McClymont  <b>Authorising Officer:</b> Leeah Daley</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.5 - Provide responsible internal governance</p>	<p><b>5.1.5.1</b> Embed Workplace Health &amp; Safety into business as usual practice throughout the organisation.</p>	<p><b>Responsible Officer:</b> Kaylea Perry  <b>Authorising Officer:</b> Justin Hellmuth</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.5 - Provide responsible internal governance</p>	<p><b>5.1.5.6</b> Embed the recommendations from the Royal Commission into Aged Care in both CHSP and Naroo Frail Aged Care Hostel</p>	<p><b>Responsible Officer:</b> Sharon Baker  <b>Authorising Officer:</b> Leeah Daley</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.5 - Provide responsible internal governance</p>	<p><b>LCR</b> Meet all of Councils Legislative Compliance &amp; Reporting requirements as set by the Office of Local Government (OLG)</p>	<p><b>Responsible Officer:</b> Casey McClymont  <b>Authorising Officer:</b> Maxwell Eastcott</p>
<p>5 - Organisational management 5.1 - Corporate management 5.1.4 - Workforce planning</p>	<p>Registered Nurse 24/7</p>	<p><b>Responsible Officer:</b> Sharon Baker  <b>Authorising Officer:</b> Leeah Daley</p>

5 - Organisational management 5.1 - Corporate management 5.1.4 - Workforce planning	Council Salary System Review	<b>Responsible Officer:</b> Casey McClymont  <b>Authorising Officer:</b> Leeah Daley
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## 6 CLOSURE

### Next Meeting Dates

The Committee were updated regarding the new Bingara Administrative Building. Noting that a preferred Builder has been nominated and that the Development Application for the new building was about to be considered by the local Planning Panel.

The next Meeting dates are:

Monday 8th July 2024;

Monday 30th September 2024; and;

Monday 9th December 2024.

The meeting closed at 10.40 am.