

COUNCILLOR BRIEFING RECORD

DATE: 22 October 2024

START TIME: 4.21pm

ATTENDEES:

Councillors:

Cr Karen Stephens (Mayor), Cr Robyn McDonald, Cr Alistair McDonald, Cr Gilbert Wilson, Cr John Northcott, Cr Michael Carr

Officers:

Chief Executive Officer (Ms Helen Havercroft), Director Corporate Services (Mr David Hol), Director Community Services (Ms Jayne Miller), Director Infrastructure Services (Mr Aaron Moyne), Executive Manager Corporate Governance (Mr Brett Jackson).
Chief Information Officer (Ms Ann Kirkham)

Other Attendees:

APOLOGIES:

Cr Scott Martin, Mr Jim Gifford (Municipal Monitor), Chief Finance Officer (Ms Rebecca Campbell)

Declaration of Conflict of Interest:	<ul style="list-style-type: none">• Nil
Items Discussed:	<ul style="list-style-type: none">• Items on the Council Agenda
Other Items Raised by Councillors or Council Staff:	<ul style="list-style-type: none">• Casterton storm response• Car thefts in Portland• CCTV systems• Swimming pools opening hours• Storm damage to Council facilities• Impacts for voting in Casterton• Voting centre locations• Waste management in Casterton• Election period obligations

FINISH TIME: 5.10pm

COUNCIL POLICY



TITLE:	COUNCIL COMMITTEES
ID NUMBER:	CPO-CORPS-GE-010 (DocSetID: 2714385)
DEPARTMENT:	Corporate Services
UNIT:	Corporate Governance
RESPONSIBLE OFFICER:	Director Corporate Services

ADOPTED DATE AND BY WHOM:	25 August 2020 by Council
EXPIRY DATE:	November 2028
REVIEW DATE:	November 2024 <i>This policy will be reviewed every four years in accordance with any legislative or council changes.</i>

AVAILABILITY:	Staff - Organisation wide	Yes	<input checked="" type="checkbox"/>
	Public	Yes	<input checked="" type="checkbox"/>
	Internet	Yes	<input checked="" type="checkbox"/>
ADVISE AVAILABILITY:	Media Release	Yes	<input checked="" type="checkbox"/>
	Sou Wester (Author to prepare article)	Yes	<input checked="" type="checkbox"/>

1. References

- *The Local Government Act (2020)*
<https://www.legislation.vic.gov.au/in-force/acts/local-government-act-2020/022>
- Glenelg Shire Council Governance Rules - (DocSetID: 2726760)
- Audit and Risk Committee Charter – (DocSetID: 3124781)
- CEO Employment and Remuneration Policy – (DocSetID: 3230846)
- Council Expenses Policy – (DocSetID: 815362)
- Glenelg Shire Council, Records Management Policy OPO-CORPS-RECM-001 (DocSetID: 1933907)

2. Purpose

The purpose of this policy is to provide a consistent approach to the appointment of Councillors to Council committees

3. Scope

This policy applies to Councillors and community representatives appointed to Council committees.

4. Principles

The *Local Government Act (2020)* states a Council must, in the performance of its role, give effect to the overarching governance principles. This duty also applies to Council Committees to ensure that:

- (a) decisions are to be made and actions taken in accordance with relevant law;
- (b) priority is to be given to achieving the best outcomes for the municipal community, including future generations;
- (c) the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted;
- (d) the municipal community is to be engaged in strategic planning and strategic decision making;
- (e) innovation and continuous improvement is to be pursued;
- (f) collaboration with other Councils and Governments and statutory bodies is to be sought;

- (g) the ongoing financial viability of the Council is to be ensured;
- (h) regional, state and national plans and policies are to be taken into account in strategic planning and decision making; and
- (i) the transparency of Council decisions, actions and information is to be ensured.

5. Definition

The *Local Government Act (2020)* specifies three types of committees that can be established under the Act.

5.1 Delegated Committee

A committee formed by Council to which Council delegates “any power, duty or function of a council” under Section 11 (1a) of the *Local Government Act 2020* is a delegated committee. In effect, a delegated committee may exercise the same power, duties or functions as if it is the Council, subject to the limitations in the Act in Section 11(2).

Any delegated committee established by Council:

- must include at least two Councillors;
- may include any other persons appointed by the Council who are entitled to vote;
- must have a Councillor Chairperson appointed by the Council or Mayor; and
- be open to the public unless specified under the requirements of Section 66 of the *Local Government Act 2020*.

A delegated committee is also subject to the Governance Rules adopted by Council under Section 60 of the *Local Government Act 2020*.

The *Local Government Act 2020* also permits the establishment of a joint delegated committee by two or more Councils under Section 64 of the Act.

Council may also establish a delegated committee for the purposes of Section 67 of the Act where a quorum cannot be achieved at a Council Meeting due to the number of Councillors who have a conflict of interest.

Currently, Glenelg Shire Council has no delegated committees.

5.2 Audit and Risk Committee

A Council must establish an Audit and Risk Committee under Section 53 of the *Local Government Act 2020*, consisting of Councillors, and independent members with expertise in financial and public sector management.

The majority of committee members must be independent members and meetings must be chaired by an independent member. This committee is not a delegated committee and cannot exercise statutory functions and powers of the Council under delegation.

The Audit and Risk Committee role and functions are outlined in the Audit and Risk Committee Charter which must be approved by Council under Section 54 of the Act.

5.3 Community Asset Committee

A Council may only establish a Community Asset Committee for the purpose of managing a community asset in the municipal district.

Council may establish and appoint as many members to a Community Asset Committee as it considers necessary.

A Community Asset Committee is a committee where its powers are delegated by the Chief Executive Officer (CEO), subject to the terms and conditions determined by the CEO. A register must be maintained of any delegations made to any members of a Community Asset Committee.

The terms and conditions include:

- Any specified limit and purpose to a financial delegation.
- The required governance and probity requirements.
- The monitoring and reporting of the activities and performance of the committee.

The CEO must submit an annual report to Council in relation to the activities and performance of a Community Asset Committee.

Currently, Glenelg Shire Council has no Community Asset Committees.

6. Advisory Committees

Whilst not specifically outlined in the Act, Council can also establish advisory committees to assist Council decision making which do not have any delegated powers and do not manage a community asset on behalf of Council.

Advisory committees can take the form of:

Steering committees

May provide advice to inform a Council decision or a Council officer with delegation, on a project or the management of an asset, without the delegated powers of a Community Asset Committee.

Reference committees

May provide input into a decision before Council, or a Council officer with delegation, where members are representative of the community that will be affected by decisions or actions.

Terms of Reference

Terms of Reference for an advisory committee must:

- be presented to Council for consideration and adoption at the inception of the committee;
- include a clear statement of purpose and the committee's objectives;
- include details of membership, meetings, method for making recommendations, selection criteria, administrative support, review and a sunset clause; and
- be made available on Council's website.

Any proposed changes to the Terms of Reference must be agreed on by the committee and be presented to Council for formal adoption.

Committee Membership

The following applies to advisory committee membership and authority.

- Nominations for the committee are reported to Council and appointments to the advisory committee are to be made by Council resolution.
- Other members may attend from time to time with permission from the committee, but do not have voting rights unless they are formally appointed to the committee by Council.
- Appointments to committees are made for a period of no more than the Council term (four years) but may be less.
- Resignation of a member will require an expression of interest process for a new committee member.
- Members may re-nominate for the committee and must go through the selection process each time.
- Council has the power to disband a committee at any time.

Currently, Glenelg Shire Council has established one advisory committee in accordance with the CEO Recruitment and Remuneration Policy.

7. Integrity and Confidentiality

All delegated committee, advisory committee and Audit and Risk Committee members are subject to the requirements of the Glenelg Shire Council Governance Rules adopted under section 60 of the *Local Government Act 2020*.

Committee members shall not directly or indirectly disclose or make available to any person any information relating to the work or discussions of the Committee that is or was in his or her possession except in accordance with such terms and in such a manner as approved by the Council.

Current and past members of a committee are subject to the provisions of section 123 of the Act. This section places responsibilities on committee members associated with the access to information, in particular around its use and misuse. An offence under this section is an indictable offence.

A committee member must not intentionally misuse their position to:

- gain or attempt to gain, directly or indirectly, an advantage for themselves or for any other person;
- cause, or attempt to cause, detriment to the Council or another person;
- make improper use of information acquired as a result of the position the person held or holds;
- disclose information that is confidential information;
- direct or improperly influence, or seek to direct or improperly influence, a member of Council staff;
- exercise or perform, or purporting to exercise or perform, a power, duty or function that the person is not authorised to exercise or perform;
- use public funds or resources in a manner that is improper or unauthorised; or
- participate in a decision on a matter in which the person has a conflict of interest.

8. Confidential information

A person who is, or has been, a member of a delegated committee, advisory committee or Audit and Risk Committee, must not intentionally or recklessly disclose information that the person knows, or should reasonably know, is confidential information.

This provision does not apply if the information that is disclosed is information that the Council has determined should be publicly available or is exempt in accordance with Section 125(3) of the *Local Government Act 2020*.

9. Conflict of Interest

The *Local Government Act 2020* and the Glenelg Shire Council Governance Rules contain mandatory requirements for the declaration of a general or material conflict of interest. The objective of the provisions is to enhance good governance in Victorian local government and to improve public confidence in the probity of decision making in Victorian municipalities.

All Committee members must declare any conflicts of interest at the start of each meeting and take action in accordance with the Governance Rules. These details are to be appropriately minuted.

10. Personal Interest Returns

Delegated committee members and Audit and Risk Committee members may also be required by the CEO to complete Personal Interest Returns within 30 days of being

appointed to the committee and every six months thereafter in accordance with the *Local Government Act 2020* and the Glenelg Shire Council Governance Rules.

11. Administration of Committees

A Council officer will be responsible for the recording, production and distribution of agendas and minutes for all committees under this policy.

Minutes of each committee meeting will be distributed to members within a reasonable period following the meeting.

Where appropriate, any recommendations of the committee will be referred to Council for consideration.

Administrative support is provided to committees by the Council department where functions are most aligned to the committee.

12. Indemnity

Council insurance extends to indemnify members of committees established under the *Local Government Act 2020*.

Members are indemnified against actions and claims arising in respect of anything necessarily done or omitted to be done in good faith in the performance of their role.

13. Expenses

Council will reimburse a member of a delegated committee for out-of-pocket expenses which the Council is satisfied meets the following criteria:

- the expense has been pre-authorised;
- is in accordance with the Council Expenses Policy;
- are bona fide expenses;
- have been reasonably incurred in the performance of the role of member of a delegated committee; and
- are reasonably necessary for the member of a delegated committee to perform that role.

Council will provide details of all reimbursements paid under this provision to the Audit and Risk Committee.

14. Records Management

All Council records created and managed as a result of implementing this policy will be managed in accordance with the Council's Records Management Policy.

The Records Management Policy assigns responsibilities for records management to employees, supervisors, volunteers and other specific positions.

No Council records are to be destroyed without consideration of the requirements of the Act(s) that govern the functions relevant to this policy. Prior to destruction, advice must be sought from the Records Management Unit, with consideration to the requirements of the appropriate Retention and Disposal Authority (RDA).

GLENELG SHIRE

COUNCIL PLAN 2021 - 2025

**QUARTER 1 REPORT
2024 - 2025**

GLENELG SHIRE





ACKNOWLEDGEMENT TO COUNTRY

TRADITIONAL OWNERS

Glenelg Shire Council respectfully acknowledges the traditional lands and waters of the Gunditjmara people, Boandik people, Jardwadjali people and their respective cultural heritages.

Aboriginal and Torres Strait Islander People provide an important contribution to Australia's cultural heritage and identity.

We respectfully acknowledge the Aboriginal and Torres Strait community living throughout the Glenelg Shire and the contribution they make to the Glenelg Shire's prosperity and wellbeing.

OVERVIEW OF REPORT

THE ICONS BELOW ARE USED THROUGHOUT THIS REPORT AS A KEY TO REPRESENT THE PROGRESSION STAGES OF EACH TASK, PROJECT OR OBJECTIVE IDENTIFIED BY THE GLENELG SHIRE COUNCIL.



Achieved

The Achieved icon will be used when a project/plan has been successfully completed.



Delayed

The Delayed icon will be present in this report when a project/plan has been identified as postponed, not on track or redefined.



In Preparation

The In Preparation icon will be used in this report when a project/plan is in its planning stage and the details are being prepared.



On Track

The On Track icon will be used when a project/plan is progressing, and is likely to achieve what is required within the time identified in the scheduling plan.








Ahead of Schedule

The Ahead of Schedule icon will be used when a project/plan is likely to be completed earlier than planned.

MAJOR PROJECTS

The below table provides an update on major projects as identified in the Council Plan 2021-2025

PROJECT	UPDATE	STATUS
Portland Foreshore	<p>Lighting Installation</p> <p>68 lights have been installed and are operational along the 1.3 km walking path along the foreshore. The lights have IoT sensor that allows monitoring and control of the light enabling proactive maintenance and switching (on/off) capability. Five lights remain to be installed on the entrance to the town jetty boardwalk section and the replacement of the two eight meter light poles at the eastern end of the Visitor Information Centre carpark.</p> <p>Ceremonial Dance Space</p> <p>Works commenced on the dance space this quarter. Officers are engaging with youth and traditional owners for a community planting day scheduled in the next quarter.</p>	
Cape Bridgewater Infrastructure	<p>Stage 2 (boardwalks and landscaping) is complete. Stage 3 (Amenities upgrade/renewal) currently being scoped to gain required approvals.</p>	
Portland Employment Precinct	<p>Foundation works for the roads complete.</p>	

Multi-purpose Facility – Portland Foreshore	The tender award processes currently on hold following a Council Resolution. Options are currently being assessed.	
Alexandra Park Upgrade	Project Complete.	



Achieved



Delayed



In Preparation







On Track



Ahead of Schedule

PRIORITY PROJECTS

The below table provides an update on priority projects as identified in the Council Plan 2021-2025

PROJECT	UPDATE	STATUS
Multi-Purpose Sporting facility	No applicable funding opportunities have arisen in this reporting period. Council continues to monitor and review funding opportunities. Project on hold until funding opportunity arises.	
Aquatic Strategy Implementation	<p>An Aquatic Engineering Assessment has been sought for PLACE to support next steps and a realistic timeline for renewal/upgrade.</p> <p>Concept designs have been sought for the Heywood Pool as part of staged upgrades. These concepts will be used to apply for funding that is expected to be announced in the second quarter.</p>	
Arts & Culture Strategy Implementation	The year two (2023-2024) Action Plan progress report and Year 3 (2024-2025) Action Plan were adopted at the 27 August 2024 Council Meeting.	
Portland Renewable Energy Project – Civic Precinct Construct	Designs are being finalised prior to construction commencing.	

Tracks & Trails Construct

Works are almost complete for the delivery of the final stage (stage 2) of the Portland North Pathways project, with minor site clean-up works to take place to finalise the project.

Local Freight Roads Project- Precinct

The Fitzgerald St upgrade is the final stage of this project, with construction commenced this quarter. Project completion is expected in the third quarter.



Achieved



Delayed



In Preparation



On Track



Ahead of Schedule

STRATEGIC PRIORITY

COUNCIL HAS IDENTIFIED THE FOLLOWING STRATEGIC PRIORITIES THAT ALIGN TO THE SIX GLENELG 2040 COMMUNITY PLAN THEMES. THE BELOW TABLES PROVIDE UPDATES ON EACH OF THE PRIORITIES.



OUR NATURAL ENVIRONMENT

Striving towards a carbon neutral future to protect and enhance the natural environment for future generations.



OUR EDUCATION, EMPLOYMENT AND INDUSTRY

Adapting and growing a diverse economy to embrace employment of the future and educational opportunities.



OUR HEALTH AND WELLBEING

Supporting the Glenelg community to thrive by being healthy, inclusive and well.



OUR LIFESTYLE, NEIGHBOURHOOD AND CULTURE

Creating enriched and vibrant lives through experiences, safe and well planned neighbourhoods.






OUR ACCESS, TRANSPORT AND TECHNOLOGY





Making it easier for people to connect in and around the Glenelg Shire.




OUR VOICE AND ACTION


A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.




INITIATIVE	ACTION	UPDATE	STATUS
Protect Our Natural Environment			
Review planning scheme to ensure wetlands, rivers and streams areas are clearly outlined.	Initiative Completed in Year 2 of the Council Plan	Initiative Complete.	
Support programs to identify, protect and celebrate natural waterways, wetlands, estuaries, and cultural heritage sites.	Continue to support other agencies where applicable.	Council continued to work with agencies including Glenelg Hopkins CMA and South West Environmental Alliance on Council projects. Council have been working closely with Birdlife and the Department of Energy, Environment and Climate Action (DEECA) regarding boat launching and retrieval processes to ensure the protection of the endangered hooded plover at the Cape Bridgewater Masterplan project site.	
Review and improve the use of planning scheme tools to protect biodiversity on Shire owned or managed land.	Initiative Completed in Year 2 of the Council Plan	Initiative Complete.	


Work with the Glenelg Hopkins Catchment Management Authority to investigate the extent of flooding and inundation to guide the appropriateness of future development.	Undertake and finalise the Dartmoor/Nelson flood study of the Glenelg River.	The draft Dartmoor Nelson flood study is complete. Community consultation will take place following the Election Period.	
Explore funding opportunities for weed and vermin eradication.	Continue to implement roadside weed and pest control program in alignment with funding requirements. Continue to monitor grant options.	Council has executed the funding agreement for the roadside weed and pest control program and has awarded contract for services to be undertaken during the optimal weather period.	
Review Council's planning and policy controls to ensure they protect and green Glenelg.	Initiative Complete.	Initiative complete.	
Work with partners to ensure natural corridors are spatially mapped and habitat connectivity improved.	Support agencies and advocate where applicable.	No action taken this quarter	

Review and implement the Domestic Animal Management Plan to ensure responsible pet ownership and control measures.	Continue implementation of the 2021 - 2025 DAMP	<p>. Council signed a MoU/84Y with Warrnambool City Council in June to take over the services previously provided by RSPCA. There has been no impact to service.</p> <p>154 animals have been transferred to Warrnambool Shelter for rehoming. 50 animals were reclaimed.</p> <p>This period saw a decrease in dog attacks with 14 reported and investigated, a decrease of 10 for the same period last year.</p> <p>Street signage has been installed along the Portland foreshore and other popular walking trails to encourage responsible pet ownership, focusing on cleaning up after dogs and to have dogs on a leash.</p> <p>Officers continue to monitor social media platforms and conduct property inspections to detect unregistered animals. This has significantly helped the unit cleanse data.</p>	
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Prepare Glenelg Shire's response to Victoria's Circular Economy

Increase energy efficiency of Council buildings, reducing costs and Council's carbon footprint.	Continue to explore cost and energy efficiency as opportunities arise across the organisation.	The Environment and Facilities team continue to provide advice to the Building Maintenance and Building Services teams on best practice. Staff are attended a Best Practice Public Lighting seminar to ensure their knowledge remains up to date and in alignment with industry standards.	
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Seek funding to establish a Bioenergy Plant to offset gas for heating public buildings.	Continue to monitor funding opportunities.	No applicable funding opportunities have arisen in this reporting period. Council continues to monitor and review funding opportunities.	
Continue to use natural and recycled products for infrastructure projects and ongoing commitment to the Planet Ark Wood Encouragement Policy.	Undertake a review of the Environmental Sustainability Strategy.	Officers have commenced the preparation for review of the Environmental Sustainability Strategy. Utilising literature of available strategies from other LGA's and gathering current policies and procedures.	
Transition fleet to environmentally friendly vehicles and seek renewable alternatives for fuel.	Transition Council light fleet and plant to environmentally friendly options.	Council continues to integrate hybrid vehicles into its fleet where practical.	
Explore installation of electric vehicle charging stations at Council facilities.	Initiative Complete.	Initiative Complete.	

<p>Implement the Resource Recovery, Waste Minimisation and Management Strategy to:</p> <ul style="list-style-type: none"> • Plan for the introduction of the Victorian Governments “A New Economy (Recycling Victoria)” policy. • Work regionally on kerbside aggregation reforms including Food and Organics Waste Service (FOGO) and glass. • Prepare for soft plastic reform introduction in 2023. • Advocate for the State Government transition planning, education, and change grants. • Provide education and incentives for residents to compost green waste at home/work. • Continue the rehabilitation and monitoring of landfill sites, whilst maintaining separation distances. • Provide Container Deposit sites. 	<p>Implement action plans for the introduction of the Victorian Governments “A New Economy (Recycling Victoria)” policy.</p> <p>Advocate for the State Government transition planning, education and change grants.</p>	<p>The State Government is undertaking a review of the Recycling Victoria Circular Economy Policy with changes to this released in an options paper for public comment.</p> <p>Council made submissions to this options paper with neighbouring councils and are awaiting an outcome with planning on hold during this time.</p>	
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Achieved



Delayed



In Preparation





On Track




Ahead of Schedule





INITIATIVE	ACTION	UPDATE	STATUS
Increase the Economic value of regional food fibre production within the Shire			
Support Southern Rural Water, Wannon Water and Glenelg Hopkins Catchment Management Authority to advocate for increased ground water usage.	Continue to partner and advocate with relevant regional bodies in their advocacy.	Council officers participated in the Casterton's Farmers Forum to help understand issues and advocate on relevant matters including drought assistance.	
Create a Glenelg Shire Council Food and Fibre Strategy to realise the potential of the food and fibre industry in Glenelg.	Initiative complete.	Initiative complete.	
Partner with Great South Coast Food and Fibre Council to grow and support the region's primary producers.	Partner and provide financial support to the Great South Coast Food and Fibre Council.	Council officers participated in local Future Horizons Food and Fibre forum in Warrnambool.	
Continue to support the Great South Coast Designated Area Migration Agreement to attract skilled workers to the region.	Continue to collaborate with neighbouring Councils to implement the initiatives within the latest DAMA agreement.	Council officers continued participation in DAMA with Labour Agreement Skilled Refugee Pilot program and continued collaboration.	

Work with Agriculture Victoria, sector peak bodies and associations to support accessibility of training in agricultural best practice.	Promote training and upskilling opportunities by supporting careers expos, employment agencies and industry bodies.	Council officers continued to engage with peak agencies and local industry bodies this quarter through attending the Casterton Farmers Forum and participating in reference groups for the Barwon and Great South West Drought Resilience Plans.	
Explore funding opportunities to ensure saleyards infrastructure is fit for purpose and enhance online sales and connectivity.	Seek funding opportunities to ensure saleyards infrastructure is fit for purpose.	A budget submission was successful to implement infrastructure upgrades to the Saleyards for improved safety of users. The design is currently underway for upgrades to scales and forcing yards.	


Build on Glenelg Shire's tourism to create culturally appropriate and high value experiences with tourism industry participants and community organisations




Create regional tourism campaigns to encourage visitation across the townships.	Investigate and participate in State and Regional tourism campaigns via Great Ocean Road Regional Tourism GORRT membership.	<p>The Economic Development and Tourism team are currently utilising Council's GORRT membership to collaborate in the development of a marketing plan specific to Glenelg Shire, which will include filming the Nelson Brim Fishing competition, Portland nature-based attractions and surrounding area.</p> <p>Print media campaigns are in progress with articles drafted for future publications.</p>	
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Continue to improve and invest in the delivery of the Tracks and Trails Strategy.	Investigate funding and/or grant opportunities for implementation of Tracks and Trails Strategy. Complete Stage 2 Portland North Pathways.	No applicable funding opportunities have arisen in this reporting period. Council continues to monitor and review funding opportunities. Stage 2 Portland North Pathways is complete with minor clean up works to take place to finalise the project.	
Support the Gunditj Mirring Traditional Owners Corporation, Gunditjmara People, and local Aboriginal Community in their work to preserve and promote the Budj Bim Cultural Landscape and to share the history and significance of their ancestral lands through the review and implementation of the Shire's Aboriginal Partnership Agreement.	Work with the Aboriginal Partnership to deliver initiatives that align to the agreed actions of the Partnership Agreement 2023 - 2028.	Collaborative work continues on the design of the Portland Ceremony and Dance ground.	
Work with Federal and State Government to progress the rail trail projects.	Implement Casterton Rail Trail Stage 1.	Scoping of works within the Railway Precinct has commenced. Concept plans are being developed prior to community consultation.	

Collaborate with Great Ocean Road Regional Tourism (GORRT) and Limestone Coast Tourism to increase marketing of the Shire.	Continue membership with Great Ocean Road Regional Tourism (GORRT) body. Participate in partnering in cross boarder opportunities with Limestone Coast Regional Tourism.	The Economic Development and Tourism team continued partnership and attendance at meetings with regional tourism networks. The team attended the Cross-boarder Tourism Network meeting and presented on regional tourism trends.	
Recognising land owned by Traditional Owners through the planning scheme to enable these sites to be managed in a culturally sensitive way.	Council Plan initiative complete following State Govt undertaking the relevant planning scheme work via GC213.	Initiative complete.	


Support educational pathways that promote lifelong learning

Deliver quality childcare and kindergarten services to meet the needs of the community across the Shire.	Initiative Complete.	Initiative Complete.	
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Continue to work with education and health partners to increase engagement in playgroups and three-year-old kinder programs.	<p>Continue to promote the benefits of 3-year-old kindergarten to families.</p> <p>Continue to promote kindergarten using social media platforms.</p> <p>Continue to support Portland District Health with the promotion of Supported Playgroups to targeted families.</p>	Council continues to work with PDH and use social media and Electronic Direct Mailouts (EDM) for promotional activities to families.	
Undertake a feasibility study into the expansion of the Portland Child and Family complex to meet the demand for service and improve the financial viability through places offered.	Develop and deliver early years infrastructure plan.	The draft plan is due to be completed in the second quarter.	
Support families and agencies to access programs and continue to enhance the Central Enrolment Process for Children's Services.	Expend CRES resource funding to support enrolment process.	Council continues to utilise the CRES resource funding to ensure an ongoing single point for families to apply for multiple kindergarten services, supporting increased kindergarten participation of vulnerable and disadvantaged children, and providing critical data for assessing and responding to local demand for kindergarten places.	

Provide leadership support to Beyond the Bell, Stepping Stones to School Program and other initiatives to encourage educational attainment across the Shire at all key transition points.	Continue to partner with Beyond the Bell and Stepping Stones program.	Council continues to attend Stepping Stones meetings across the Shire. No further engagement will take place with Beyond the Bell.	
Expand library outreach services to extend the reach across the Shire and continue to deliver contemporary library resources and programs.	Continue to deliver library outreach services and commence roll out of the VicHealth Partnership program across the Shire.	The rollout of Vichealth Local Government Partnership projects commenced in the first quarter and included two programs of a regular Casterton Storytime program in collaboration with local volunteers, United Way Glenelg and Casterton Community Centre and Sports equipment and activities provided for young people in Heywood, in partnership with the local Standing Tall program.	
Support groups and community organisations that encourage lifelong learning.	Partner and support with organisations and community groups to conduct programs and events to all age groups across the Shire.	Partnership activities continued across the Shire including Magic of Storytime, in partnership with United Way Glenelg in Heywood, Casterton and Portland, Author event with James Phelan in partnership with Creative Australia, Neurodivergence and Adulting Session, in partnership with Possum House, Council's Access and Inclusion Unit and Portland Neighbourhood House, Dementia Week presentations, in partnership with Dementia Australia and Linocut Workshops, in partnership with local artist Vicki Reynolds.	

Expand the traineeship and apprenticeship program within Glenelg Shire Council.	Investigate opportunities to continue to broaden the traineeship and apprenticeship program.	Currently Council has two apprenticeships and two traineeships all due to complete training in 2025. These will be the final apprentices and trainees under this action of the 2021-2025 Council Plan. Initiative complete.	
Provide Aboriginal educational scholarships.	Work with Aboriginal Partnership to determine suitable methods of vocational support for Aboriginal students.	Work with Aboriginal Partnership to determine suitable methods of vocational support for Aboriginal students.	
Continue to support the Future Leaders of Industry Program.	Provide annual financial support and professional development opportunities to the program via Glenelg and Southern Grampians, Local Learning and Employment Network.	Council continues to support the Future Leaders of Industry program through sponsorship, attendance on their Reference Committee and an annual workplace tour as part of the Program. A student work experience placement has been arranged at Council during the second quarter. Initiative complete.	

Work with educational providers to harness the demand for construction, early childhood educators, independent living, agriculture, and manufacturing sectors in line with skills commission report.	Advocate for and pursue funding opportunities to implement the Early Year Workforce Plan.	Council continues to work with South West Tafe to support those wanting to attain formal qualifications in early years education and care.	
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Support businesses within the Glenelg Shire

Implement a system to offer targeted support, training, and relevant information to local businesses.	Partner with Regional Development Victoria to provide targeted training and support to businesses in Glenelg Shire.	The Economic Development Unit continue the partnership with Business Victoria to develop information sessions tailored to local business. Two sessions have been planned and will take place in the second quarter.	
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Support the development of digital hubs/shared workspaces through the region.	<p>Remain as a key stakeholder on the Country University Centre Portland Steering Committee.</p> <p>Seek funding opportunities to create digital study / work hubs.</p>	Council representatives have continued to attend the Country University Centre Portland steering committee meetings to provide support around building access and opportunities.	
Provide minor financial grants to support small business (e.g., facade upgrades, business planning and development).	Initiative Complete.	Initiative Complete.	
Explore opportunities to activate vacant or empty shop fronts throughout Glenelg.	Continue to support local business associations.	The Planning and Development unit continue to investigate grant opportunities to support local business.	



Achieved



Delayed



In Preparation






On Track



Ahead of Schedule




INITIATIVE	ACTION	UPDATE	STATUS
Plan and monitor municipal public health			
Develop and deliver an Annual Action Plan and Report for the Municipal Public Health and Wellbeing Plan.	Report on the year 3 action plan and develop year 4 action plan.	The Year 3 Action Plan report is in preparation and on track for delivery in November 2024.	
Implement a biennial survey during years 2 and 4 to measure progress initiatives of the Municipal Public Health and Wellbeing Plan.	Replicate the year 2 Health and Wellbeing survey to collate comparative data against year 2, to help determine an understanding of the impact of health and wellbeing initiatives.	A survey is in preparation to be distributed in the third quarter.	
Develop a framework to support our ageing population across the Shire.	Initiative complete.	Initiative Complete.	



Conduct an annual satisfaction survey with families to understand the level of satisfaction with Maternal and Child Health Services and identify areas for improvement.	<p>Continue to conduct annual satisfactions surveys with all children's services users across the Shire.</p> <p>Monitor Portland District Health feedback from service users.</p> <p>Implement identified areas of improvement.</p>	The annual user satisfaction survey is scheduled to take place in the second quarter.	
Monitor delivery of the Maternal and Child Health and Early Years Immunisation Programs against the contract management requirements.	Attend monthly contract management meetings for data reporting including Local Government Performance Reporting Framework (LGPRF).	<p>LGPRF reporting completed.</p> <p>The Children's Services Manager continues to attend monthly contract meetings.</p>	
Continue to provide First Time Parent Groups (FTPG's), appropriate childcare and high-quality kindergarten services to 0–5-year-olds across the Shire.	<p>Support Portland District Health to continue to promote participation in Maternal and Child Health (MCH) First Time Parents Groups.</p> <p>Kindergarten and Long Day Care Services enrolment processes to be promoted to participants.</p>	Children's Services Team Leaders attended the First Time Parents Group Session to discuss Council managed services and promote the Kindergarten and Long Day Care Services enrolment process.	




Enhance physical health and emotional wellbeing



Work with existing clubs and community organisations to deliver other social recreation opportunities.	Plan and deliver "Play Your Way" project for primary aged students to come and try a range of inclusive organised sports.	The Play Your Way come and try day is scheduled for 29 November 2024. Grade 3 and 4 aged students from schools across Portland, Bolwarra, and Heywood will be invited to try a range of sports on the day with an aim to encourage student participation in a new/different sport.	
Incentivise events to provide healthy food options reflective of funding criteria.	Initiative Complete.	Initiative Complete.	
Work with sports clubs to provide healthy food options at training and game days.	Support clubs to engage with the Vic Kids Eat Well Health Program to support small bite changes and provide healthy food options.	In accordance with Council's Recreation Incentivisation Procedure, Licensed Clubs are given a licence fee reduction as an incentive to enrol in the Vic Kids Eat Well Health Program or other healthy food delivery programs. Action complete.	
Support increased food security by providing additional access points and frequency of food share distribution initiatives across the Shire.	Engage with and provide support to external partner initiatives.	Support to external partners initiative have been incorporated into Municipal Health and Wellbeing Plan partner Action Plans. Initiative complete.	

Advocate for additional mental and allied health services across the Shire.	Continue to engage with Barwon South West Interim Regional Body under the Mental Health and Wellbeing reform to advocate for services across the Shire.	<p>Council continues to advocate for additional mental and allied health services in the Shire.</p> <p>Council is supporting community led mental health initiatives such as Safe Talk and Live4Life Glenelg to increase awareness of mental ill health, support services and peer to peer connection across various co-horts including young people and men's mental health.</p>	
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Supporting safe, engaged, and inclusive communities

Carry out Gender Impact Assessments across the delivery of services, assets, policy development and projects that Council delivers.	Embed the process for undertaking GIA into operational procedures across the organisation.	An online application process has been developed to streamline the completion of Gender Impact Assessments. A cross departmental working group has been established with the task of incorporating these assessments into Council procedures.	
Deliver programs that support gender equality and the prevention of family violence.	<p>Implement recommendations from Impact Assessments where viable.</p> <p>Deliver annual 16 Days of Action events and programs.</p>	<p>Impact assessments when undertaken continue to identify opportunities to improve access and inclusion throughout the Shire. New notice boards are being prepared for installation, equipment in the public toilets at the Portland Library was updated and modifications were made to a section of path on Bentinck St and Gawler St.</p> <p>Dementia Australia held workshops in September to increase community awareness.</p> <p>Community partnerships have been established for the delivery of activities occurring throughout the Shire including 16 Days of Activism, and a youth program for the development of respect with resources to be distributed throughout the Shire.</p>	

Explore the use of oval lighting to create safer places to walk/run when ovals are not being used for formal sporting activities.	Initiative Complete - Exploration of the use of oval lighting is not viable due to associated costs and impact on surrounding residential areas due to light pollution.	Initiative Complete.	
Support community led projects and events to increase social connection within neighbourhoods.	Consider Community Connection and social impact when undertaking assessments for community funding and support.	Officers used the updated Community Support and Funding Policy and Community Grant guidelines to assess a total of 49 community grant applications. The weighting criteria was set to ensure that community needs, community connection as well as social and environmental impacts were key considerations during the assessment.	
Recognise and support volunteer organisations.	<p>Continue to host Annual Volunteer week to recognise individuals and organisations.</p> <p>Provide support to volunteer organisations via Community Funding and Support program.</p>	<p>Round 1 of the 2024-2025 Community Grants saw a total of \$83,072.71 provided to 34 community groups across the Shire to support community led projects in the categories of Arts Culture & Heritage, Community Events, Recreation, Public Halls and Community Strengthening. Community groups were recognised at a presentation ceremony held at the Heywood Community Hall on Thursday 12 September with 49 attendees representing 20 groups.</p> <p>The events unit is providing operational support to the Heywood Men's Shed to develop and host volunteer expo.</p>	

Explore funding opportunities to improve community safety within the Shire.	Investigate and communicate relevant funding opportunities across the organisation.	Ongoing communication of multiple grant funding opportunities across the organisation.	
Support placement opportunities for young people within various volunteer organisations, Council events and programs.	Engage with young people shire wide through volunteer opportunities in civic and community events and programs.	<p>Council helped to create opportunity for local students to attend the Live4Life Crew camp.</p> <p>Council continues to support the Future Leaders of Industry program that assists students with opportunities of work experience and mentoring in partnership with VicLLENs.</p>	



Achieved



Delayed







In Preparation





On Track




Ahead of Schedule


INITIATIVE	ACTION	UPDATE	STATUS
Prepare and plan for the changing housing needs for Glenelg's population			
Prepare structure plans for Dartmoor, Heywood, Narrawong and Nelson to review existing land uses and provide direction for future use.	Complete the Narrawong and Dutton Way Structure Plans.	The draft Allestree, Narrawong and Dutton Way Framework Plans have been prepared. Further community consultation will take place following the election period.	
Prepare guidelines to assist residents/developers to understand the requirements of building and investing in Glenelg.	Initiative Complete.	Initiative Complete.	
Adopt the draft Portland Strategic Framework Plan and draft Rural Land Strategy to provide a coordinated approach to the use and development of urban and rural land.	Initiative Complete.	Initiative Complete.	
Prepare a housing strategy to encourage and increase housing choice, diversity, and affordability to meet population forecasts and objectives.	Investigate strategy development with consideration to the changing economic landscape and in alignment with the Barwon South West "Key Worker Housing" strategy.	Incorporate housing strategy considerations into current strategic planning projects.	

Deliver Fit for Purpose Multi-Use Facilities



Continue to replace, renew, and consolidate council owned assets to ensure facilities are financially viable, fit for purpose and multiuse.	Commence the consultation, review and development of the Asset Plan.	Community Engagement for the Asset Plan will be undertaken as part of the Stakeholder Engagement Plan for the development of the 2025-2029 Council Plan to ensure connection throughout key documents under the Integrated Strategic Planning and Reporting Framework (ISPRF). The tender for consultants closed in August with contractors due to be appointed in the second quarter.	
Develop and implement a Library Strategy to ensure Library facilities are contemporary, fit for purpose and multiuse.	Implement the Glenelg Libraries Strategic Plan 2021-2026, through development of annual action plans.	The 2024-2025 action plan is scheduled for development in the next quarter.	

Enhance Council's ongoing relationships with the Traditional Owners of the region

Prepare and implement a framework for project managers to consider opportunities for cultural representation in projects.	Progression of the Asset Project Management Framework and continued engagement with GMTOAC on all relevant infrastructure projects.	APMF - Awaiting Strategic Project Manager prior to progressing. Continued engagement with GMTOAC occurring via monthly meetings.	
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Codesign and implement an Aboriginal Partnership Plan with Aboriginal partners.	<p>Work collaboratively with the Aboriginal Partnership to consult, design and deliver on actions that align with the Partnership Agreement.</p> <p>Progress the development of the cultural awareness framework.</p>	<p>Council is in partnership with GMTOAC and Koondoom Yarkeen Karweeyn Dance Group to design the Dance Ground on the Portland Foreshore which commenced construction in this quarter.</p> <p>Cultural Awareness Framework is on hold.</p>	
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Deliver experiences to enrich community life

Consider opportunities for nature-based play, outdoor fitness and informal recreation through playgrounds and skate parks across the Glenelg Shire.	<p>Implement the Playground Management Plan. Refinement of the Open Space strategy.</p> <p>Endorse and finalise the Heywood recreation reserve and Island Park masterplans.</p>	<p>The implementation of the Playground Management Plan is ongoing. Playground renewals at Casterton Railway Precinct and Portland Foreshore are scheduled to begin in 2024/25 financial year. Nature-based play and outdoor fitness are priorities for these upcoming renewal projects.</p> <p>Implementation of the actions from the Open Space Strategy is ongoing with work currently underway to prepare Council policies for the acquisition and disposal of public open space. The draft Heywood Master Plan was presented at the August Council meeting. Community consultation is scheduled to occur after the election period.</p> <p>The Island Park Master Plan is in the consultation phase with existing user groups. A draft Master Plan for Island Park is anticipated to be prepared by the end of 2024.</p>	
Develop a Creative Strategy, linked to the Great South Coast Creative Industries Strategy to inform artistic and cultural projects, programming and activities across the Shire.	<p>Implement Year 2 of the Arts and Culture Strategy Action Plan.</p> <p>Commence development of Year 3 Action Plan.</p>	<p>The Year 2 (2023-2024) Action Plan Progress Report and Year 3 (2024-2025) Arts and Culture Action Plan were adopted at the 27 August Council Meeting.</p>	

Embed the Public Art Masterplan into the planning, design and procurement of infrastructure projects and public spaces.	<p>Review and develop public art masterplan.</p> <p>Support finalisation of Project Management Framework.</p> <p>Respond to opportunities for developing creative infrastructure in Glenelg Shire.</p>	The Libraries and Arts Manager attends the regular internal Project Control Group meetings to support any opportunities to embed the Public Art Masterplan in Council projects.	
Review and deliver key elements of the Civic Precinct Masterplan.	With consideration to budget and capacity the review of the Civic Precinct Masterplan will be moved for consideration in the development of the 2025 – 2029 Council Plan. Initiative Complete.	Initiative Complete	
Explore funding opportunities to support access to recreational and commercial fishing within the Local Port of Portland Bay and other waterways within the Shire.	Initiative Complete	Initiative Complete	



Achieved



Delayed



In Preparation



On Track





Ahead of Schedule









INITIATIVE	ACTION	UPDATE	STATUS
Increase access, transport availability and transport options			
Continue to investigate improvement to public transport connections into and within Glenelg.	Review active transport solutions and advocate for funding.	A submission was made to Plan Victoria advocating for improved public transport connections in Glenelg and regional Victoria.	
Advocate for the reintroduction of a regular passenger service to and from Portland Airport.	Continue to explore opportunities and advocate for a regular air passenger service.	A submission was made to Plan Victoria advocating for improved public transport connections in Glenelg and regional Victoria.	
Support a passenger services feasibility study (i.e., local bus network, regional services, including express, to and between Adelaide, Geelong, Melbourne).	Continue to explore opportunities and advocate for enhanced connectivity in passenger transport links.	A submission was made to Plan Victoria advocating for improved public transport connections in Glenelg and regional Victoria.	
Support a feasibility study for connectivity to rail services from Warrnambool in response to the Grampians and Barwon South West Region Passenger Services Cost Feasibility Study (2017).	Continue to explore opportunities and advocate for enhanced connectivity in passenger transport links.	A submission was made to Plan Victoria advocating for improved public transport connections in Glenelg and regional Victoria.	

Increase digital connectivity

Increased digital connectivity and infill of mobile blackspots throughout the Shire.	Seek funding and/or grant opportunities for improved connectivity both directly and through Great South Coast Regional Partnerships and the South West Victoria Alliance.	Officers met with Regional Development, Engagement Manager nbn Local regarding assistance for preparedness and support to Council for black spot funding and delivery of digital literacy to local business and the wider community.	
Continue to deliver the Digital Glenelg Implementation Plan and Program Roadmap.	Finalise phase 3 and commence phase 4 of Implementation Plan and Program Roadmap.	Phase 3 completed. Civica implementation is the major multi-year project in phase 4.	

Improve the efficiency and safety of moving freight




Continue to support the Rail Freight Alliance to improve rail upgrades (including Maroona to Portland line).	Funding received for the Maroona to Portland line. Initiative Complete.	Initiative complete.	
Support Glenelg Shire initiatives contained within the State Government - Victorian Freight Plan.	Continue to investigate and implement relevant actions and initiatives within the Victorian Freight Plan.	The Planning Unit will continue to incorporate traffic impact considerations into current strategic planning projects.	

Identify and investigate improvements to the Henty Highway to improve the ability of oversized freight to be transported to and from the Port of Portland.	Continue to advocate for improvements via the Green Triangle Action Plan Monitoring Group, Regional Roads Victoria, and Department of Transport.	Council continues consultation advocacy with DTP on the Portland Ring Road upgrade project.	
Work with all key stakeholders to repair and upgrade key freight routes as detailed in the Green Triangle Freight Action Plan, Roads of Strategic Importance, and the Victorian Freight Plan.	Continue to advocate for repair and upgrades to priority freight routes in partnership with key stakeholders.	Council continues consultation advocacy with DTP on priority freight routes.	
Explore funding opportunities for safer roads.	Seek funding and/or grant opportunities and continue to advocate for safer roads.	No applicable funding opportunities have arisen in this reporting period. Council continues to monitor and review funding opportunities.	
Work with key stakeholders to increase road safety and improve driver behaviour within the Shire.	Continue to engage driver mentors and learner drivers into the Glenelg L2P program.	The Glenelg L2P program is currently exceeding targets set for participation tracking above 100 percent in July and August. Eight L2P participants have received their probationary licence (P Plates) in the first quarter. 18 new applications have been received with 15 deemed eligible for the program. The wait list of eligible applicants is at 24. Seven new participants have been paired with a mentor in this quarter and there are currently 12 active mentors, with capacity for more mentors to join the program.	

Increase active transport use

Review and develop Active Transport Plans to identify opportunities for active transport use and connectivity.	Deliver yearly Walk to School programming.	The walk to school program is facilitated by the participating schools and is scheduled for 7 October to 1 November with nine schools participating this year.	
Investigate lighting for leisure tracks and trails in urban areas to increase use.	Continue to Seek funding and/or grant opportunities in alignment with Council Plans and Strategies	No applicable funding opportunities have arisen in this reporting period. Council continues to monitor and review funding opportunities.	
Seek funding to implement local trails as identified in the Glenelg Tracks and Trails strategy.	Continue to Seek funding and/or grant opportunities in alignment with Council Plans and Strategies	No applicable funding opportunities have arisen in this reporting period. Council continues to monitor and review funding opportunities.	
Expand the pedestrian footpath and crossing network.	Seek funding opportunities in line with relevant strategies and plans.	No applicable funding opportunities have arisen in this reporting period. Council continues to monitor and review funding opportunities.	

Enhance the use of technology to improve services, infrastructure and facilities provided

Prioritise services, infrastructure, and assets for the investment in smart city technology.	Continue delivery of Smart City technology framework and delivery of projects that enhance the use of technology and improve services and new facilities including the foreshore and multi-purpose building.	Continue to invest in smart cities infrastructure in line with the Smart Cities Framework.	
Explore options to record visitation data along the Great South West Walk (GSWW) to understand investment required.	Continue to explore data collection methods.	No action taken this quarter.	
Invest in Internet of Things infrastructure.	Advocate the utilisation of smart technologies and identify opportunities for the inclusion in projects and infrastructure.	Continue to work with the infrastructure department to investigate opportunities to integrate smart technologies into projects.	



Achieved



Delayed





In Preparation





On Track







Ahead of Schedule

INITIATIVE	ACTION	UPDATE	STATUS
Apply good governance and leadership to strategic decision-making			
Implement and monitor the Community Engagement Policy and Framework.	Commence the review of the Community Engagement Policy and Framework and update in alignment with the IAP2 community engagement model.	The review of the Community Engagement Policy and Framework will commence following the development of a Communications Strategy that will help to inform and connect the policy and framework to the new strategy.	
Within budget and funding constraints, implement initiatives identified within the 2040 Community Plan and Vision.	Align annual Council Plan actions to 2040 initiatives.	The year 4 Action Plan was developed with consideration to the Community Plan and Vision, Council's role and the measurers for achievement, Action complete.	
Implement deliberative engagement programs in line with Council's legislative requirements.	Undertake deliberative engagement for the development of key plans, frameworks and strategies.	<p>Your Say Glenelg received approximately 3,500 visits this quarter with 15 new registrations.</p> <p>The Local Area Traffic Management, Pedestrian and Cyclist Safety study received a total of 108 responses have been received from 259 visitors, representing a response rate of 42%. This data will now assist to produce a report with recommendations that will be placed out for further consultation in quarter 2.</p> <p>Project pages were deactivated on 17 September to comply with Election Period policy and reactivated on 28 October.</p>	

Explore live streaming and recording functionality of Council Meetings.	Initiative Complete	Initiative Complete.	
Create a Data Hub to catalogue, use and reuse data collected through research and consultation programs.	Implementation of data management policies and framework, improve reporting capabilities utilising PowerBI.	The Digital futures team have established a Community Services Power Bi Project Report. This displays a dashboard capturing information on the unit, project details, funding, responsible officer, and status and enables easy monitoring of the annual work activities, priorities and budgets.	

Strengthen our regional reach and understanding of townships

Continue to work in partnership with peak bodies across the region.	Maintain existing partnerships with peak bodies across the region, ensuring Council maintains a strong presence.	Council Officers continue participation in local Economic Development Practitioners Forum and Regional Local Government Association.	
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Continue to hold Council Meetings across the Shire where possible.	Allocate 2 Council meetings for the financial year in locations outside of Portland.	The final of the two allocations for Council Meetings outside of Portland for 2023-2024 took place in Casterton in September. Council Meetings for 2024-2025 will be determined in the second quarter at the Statutory Meeting to be held in November.	
Hold Listening Posts across the Shire.	Integrate the annual Listening Posts in to the Council Plan 2025 - 2029 Stakeholder Engagement Plan.	The tender for consultants to undertake the development of the Council Plan engagement closed in August. Consultants are to be awarded in the second quarter and will commence the preparation of the Stakeholder Engagement Plan.	
Develop and implement a program to actively promote the type and status of infrastructure projects across the Shire.	Initiative Complete.	Initiative Complete.	



Achieved



Delayed



In Preparation



On Track



Ahead of Schedule

FINANCIAL PERFORMANCE

GSC QUARTERLY FINANCIAL PERFORMANCE

Report prepared under Part 4 Sec 97 of the Local Government Act 2020

SEPTEMBER 2024

INCOME	FULL YEAR - BUDGET	YEAR TO DATE ACTUAL
Rates and Charges	33,378,855	32,840,696
Statutory Fees and Fines	936,930	127,218
User Fees	2,781,709	599,671
Grants - Operating	16,104,015	12,032,815
Grants - Capital	3,060,000	9,516,844
Other Income	827,650	209,321
Contributions - Non Monetary	40,000	0
Contributions - Monetary	38,273	11,460
Net Gain (or Loss) on disposal of PP & E	1,400	99,732
Total Income	57,168,832	55,437,758

FINANCIAL PERFORMANCE

GSC QUARTERLY FINANCIAL PERFORMANCE

Report prepared under Part 4 Sec 97 of the Local Government Act 2020

SEPTEMBER 2024

EXPENSES	FULL YEAR - BUDGET	YEAR TO DATE ACTUAL
Employee Costs	(27,055,089)	(5,368,050)
Materials and Services	(18,161,148)	(4,614,457)
Borrowing Costs	(353,500)	(4,460)
Bad and Doubtful Debts	0	(267)
Other Expenses	(2,463,364)	(716,506)
Finance Costs - Leases	(17,000)	(6,826)
Depreciation and Amortisation	(11,243,000)	(2,830,288)
Total Expenditure	(59,293,101)	(13,540,854)
SURPLUS/(deficit)for the year	(2,124,269)	41,896,904

FINANCIAL PERFORMANCE

GSC QUARTERLY FINANCIAL PERFORMANCE

SEPTEMBER 2024

REVENUE

Rates & Garbage charges - Revenue raised

32.90M

32.84M

YTD Adopted Budget

YTD Actual

Rates & Garbage charges

The first Rate instalment has come due with approx \$4.7M of rates being received YTD. There is still \$28M left to collect.

Other Revenue- Grants, contributions, User Fees & Fines

12.09M

22.60M

YTD Adopted Budget

YTD Actual

Capital Grants

Capital Grant Income of \$9.5M received in prior financial years has been carried forward into 2024/25 and includes projects such as: Local Freight Roads; Foreshore Multipurpose Building; Local Roads Infrastructure (LRCI); Portland North Employment Precinct; Roads to Recovery; and Yarraman Park Upgrade.

User Fee Income

User Fee Income for the quarter is on par with September YTD Budget.

Statutory Fees and Fines

Statutory Fees and Fines are tracking \$65k below September YTD Budget.

OPERATIONAL EXPENDITURE

Operational Expenditure - Excluding employee costs

8.36M

8.17M

YTD Adopted Budget

YTD Actual

Materials & Services

YTD Outgoings are \$340k lower than budget but will be monitored as works progress in the last quarter. Currently the greatest savings are in Contactor Material & Labour.

Internal Cost allocations

YTD Internal cost allocations are down \$80k, partially offsetting the low Materials & Services expenditure. Allocations for Vehicle and Machinery costs will increase in H2 as works programs get underway. Gravel allocations fluctuate each year depending on materials required for the capital works program.

Operational Expenditure - Employee Costs

5.77M

5.37M

YTD Adopted Budget

YTD Actual

Employee expenses

YTD Employee expenses are slightly lower than Forecast Budget estimates due to staff vacancies.

FINANCIAL PERFORMANCE

GSC QUARTERLY FINANCIAL PERFORMANCE

SEPTEMBER 2024

CAPITAL EXPENDITURE

Property



Plant and Equipment



Infrastructure



Property - Includes \$375k budgeted for in 2024/25 together with \$7M of Capital Works Carried Forward from 2023/24. Carry Forward Works comprise of Portland Foreshore Multi-Purpose building \$5.6M, Yarraman Park Gymnastics Club Upgrade \$1.2M, Civic Hall Fire Panel Upgrade \$100k and PAC Climate Control Works \$25k.

Plant & Equipment - Includes Plant & Equipment replacements of \$2.5M budgeted for in 2024/25 and \$300k in Carry Forward replacements.

Infrastructure - Capital Expenditure includes \$5M budgeted for in 2024/25 as well as Carry Forward Works of \$15M. Major projects include \$4.2M for LRCI Infrastructure, \$2.7M for Local Freight Roads, \$2.3M on the Portland North Industrial Precinct, \$387k for the Trawler Wharf Refuelling Facility and \$263k for the Portland Foreshore Lighting & Ceremonial Space.



-  **PORTLAND CUSTOMER SERVICE CENTRE**
71 Cliff Street, Portland
-  **CASTERTON CUSTOMER SERVICE CENTRE**
67 Henty Street, Casterton
-  **HEYWOOD CUSTOMER SERVICE CENTRE**
77 Edgar Street, Heywood
-  PO Box 152 Portland 3305
-  1300 GLENELG (1300 453 635)
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-  www.glenelg.vic.gov.au



COUNCIL POLICY



TITLE:	COUNCIL CONFIDENTIALITY POLICY
ID NUMBER:	CPO-CORPS-GE-015 (DocSetID: 3236079)
DEPARTMENT:	CORPORATE
UNIT:	CORPORATE SERVICES
RESPONSIBLE OFFICER:	Director Corporate Services

ADOPTED DATE AND BY WHOM:	<insert date document formally adopted and by Council>
EXPIRY DATE:	<Insert date document requires completion of review and re-adoption>
REVIEW DATE:	This policy will be reviewed every four years or as required by any legislative or council changes.

AVAILABILITY:	Organisation wide	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
	Public	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
	Internet	Yes <input type="checkbox"/>	No <input type="checkbox"/>
ADVISE AVAILABILITY:	Media Release	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	Sou Wester (Responsible Officer to prepare article)	Yes <input type="checkbox"/>	No <input type="checkbox"/>

1. References

Local Government Act 2020 (Vic)
Model Councillor Code of Conduct
Glenelg Shire Council Records Management Policy (DocSetID: 1933907)

2. Purpose

- 2.1 The purpose of this policy is to outline the classification of documents that should be managed securely as a matter of good governance or that are subject to the Confidential Information provisions of the *Local Government Act 2020* (the Act).
- 2.2 The policy includes the obligations of Councillors to not disclose information which has been classified in accordance with this policy.
- 2.3 The policy also describes circumstances where a Councillor is not entitled to access Confidential Information.

3. Scope

- 3.1 This policy applies to the elected Councillors of the Glenelg Shire Council.

4. Council Policy

- 4.1 Information is provided to Councillors to facilitate the performance of their roles as members of Council under section 28 of the Act. Limitations apply to the access and disclosure of such information and to documents in which it is contained.
- 4.2 Documents provided to Councillors, including draft reports, briefings, attachments and Councillor updates will include a classification if they are to be treated as "Council in Confidence". Council in Confidence documents are not for public release as a matter of good governance.
- 4.3 Council in Confidence documents may include Confidential Information as defined by section 3(1) of the Act. If a Council in Confidence document includes Confidential Information, it should include a notice indicating that it includes Confidential Information.

It is an offence for a Councillor to intentionally or recklessly disclose information they know, or should reasonably know, is Confidential Information.
- 4.4 A Councillor is not entitled to access Confidential Information if:

- a) it is not required for the Councillor to perform their role as Councillor; or
- b) it is provided to facilitate a Council decision in which the Councillor has a conflict of interest.

5. Definitions

5.1 In this policy:

- a) “**Confidential Information**” means information that is defined to be Confidential Information in Section 3(1) of the Act (see section 12 below).
- b) “**Conflict of Interest**” has the meaning ascribed in Division 2 of Part 6 of the Act (see section 13 below).

5.2 A reference to “Document” in this policy includes any electronic version or copy of the document or part of the document.

6. Council in Confidence documents

6.1 The Chief Executive Officer (CEO) may designate a document to be “Council-in-Confidence”.

6.2 A document may be designated “Council-in-Confidence” if:

- a) it contains Confidential Information;
- b) is a document that has been prepared for the purpose of advising or briefing Councillors on a sensitive matter and may be detrimental to the outcome if released publicly at this time;
- c) it is an internal working document, and its disclosure may be detrimental to the outcome if released publicly at this time, or
- d) the document contains information that is the property of another person or body and the Council is not authorised to release it.

6.3 If the CEO designates a document “Council-in-Confidence”, the CEO:

- a) must ensure the words “Council-in-Confidence” appear prominently on the document; and
- b) may specify a date or event when the designation lapses.

6.4 Unless the CEO specifies a date when the CIC designation lapses, the designation remains in force indefinitely

6.5 The Council may, by resolution, alter a designation of “Council in Confidence” by the CEO.

6.6 A document must not be designated Council in Confidence in contravention of the public transparency principles in section 58 of the Act.

- 6.7 A Councillor must not intentionally or recklessly disclose a Council-in-Confidence document to a person who is not authorised by the CEO or the Council to access the document.
- 6.8 The contents of this Policy are not intended to limit a person's right to request information under the Freedom of Information (FOI) Act.

7 Confidential Information notice

- 7.1 If the CEO considers that a document being provided to Councillors contains Confidential Information under section 3(1) of the Act, the CEO must ensure that the document contains a prominent written notice that it includes Confidential Information. This is in addition to the designation of "Council in Confidence".
- 7.2 The CEO must not describe information as Confidential Information if it does not meet the definition in section 3(1) of the Act.
- 7.3 A Councillor must not:
- a) disclose, or cause access to, Confidential Information or a document containing Confidential Information to any person not authorised to access the information; or
 - b) produce or cause the production of, an unauthorised copy of a document or any part of a document containing Confidential Information.

8 Action when a Councillor has a Conflict of Interest

- 8.1 Section 130 of the Act requires a Councillor to declare a Conflict of Interest and not participate in the decision-making process on a matter in which they have a conflict of interest. A Councillor with a Conflict of Interest is not entitled to receive Confidential Information that is provided to other Councillors for the purpose of determining that matter.
- 8.2 If a Councillor becomes aware that they may have a conflict of interest in a Confidential matter, the Councillor must notify the CEO as soon as practicable.
- 8.3 If the CEO becomes aware that a Councillor has a conflict of interest in a Confidential matter, the CEO must ensure that documents containing related Confidential Information are not provided to the Councillor.
- 8.4 Before withholding Confidential Information from a Councillor under this section, the CEO must notify the Councillor of the action being taken.
- 8.5 If a Councillor becomes aware that they have received Confidential Information in relation to a matter in which they have a conflict of interest, the Councillor must:

- a) avoid reading the document;
- b) return or delete all copies of the document in their possession (including electronic copies); and
- c) notify the CEO of their conflict of interest and the actions they have taken.

9 Other access to Confidential Information

- 9.1 Councillors are entitled to be provided with information needed to perform their role as Councillors, including information needed for making Council decisions. However, a Councillor is not entitled to access Confidential Information that is not necessary for the performance of their role.
- 9.2 The CEO must ensure that any request from a Councillor for access to Confidential Information is referred to the CEO. The CEO will determine whether access to the Confidential Information is necessary for the performance of the Councillor's role.
- 9.3 If the CEO refuses to give a Councillor access to Confidential Information under this section the Council may, by resolution, alter the CEO's decision.

10 Failure to comply with this policy

- 10.1 A Councillor who fails to comply with this Council policy is in breach of the Model Councillor Code of Conduct.
- 10.2 Under Section 125 of the Act, it is an offence for a Councillor to intentionally or recklessly disclose information that the Councillor knows, or should reasonably know, is Confidential Information. This applies to any document containing Confidential Information and to the information itself. A failure by the CEO to describe information as Confidential Information does not absolve a Councilor of this responsibility.

11 Council Staff

- 11.1 The obligations of Section 125 of the Act, regarding Confidential Information, also apply to Council staff. The CEO is responsible for ensuring that Staff contracts, position descriptions and the Staff Code of Conduct outline staff obligations in this regard.

12 Confidential Information definition

confidential information means the following information—

- a) Council business information, being information that would prejudice the Council's position in commercial negotiations if prematurely released;

- b) security information, being information that if released is likely to endanger the security of Council property or the safety of any person;
- c) land use planning information, being information that if prematurely released is likely to encourage speculation in land values;
- d) law enforcement information, being information which if released would be reasonably likely to prejudice the investigation into an alleged breach of the law or the fair trial or hearing of any person;
- e) legal privileged information¹, being information to which legal professional privilege or client legal privilege applies;
- f) personal information, being information which if released would result in the unreasonable disclosure of information about any person or their personal affairs;
- g) private commercial information, being information provided by a business, commercial or financial undertaking that—
 - i. relates to trade secrets; or
 - ii. if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage;
- h) confidential meeting information, being the records of meetings closed to the public *to consider confidential information*;
- i) internal arbitration information, being *specified information provided to or produced by an arbiter*;
- j) Councillor Conduct Panel confidential information, being *specified information relating to an application for, hearing by or decision of a Councillor Conduct Panel*;
- k) information prescribed by the regulations to be confidential information for the purposes of this definition.

Note - This definition of “Confidential Information” is drawn from section 3(1) of *Local Government Act 2020*. Cross references to sections of the Act in the original text have been substituted by descriptive text (in italics).

13 Conflict of Interest definition

For the purpose of the *Act*, a *relevant person* means a person who is a—

- a) Councillor; or
- b) member of a delegated committee who is not a Councillor; or
- c) member of Council staff.

A *relevant person* has a **conflict of interest** if the relevant person has—

- a) a general conflict of interest within the meaning of section 127; or
- b) a material conflict of interest within the meaning of section 128.

¹ Legal privileged information protects from disclosure, the contents of all communications passing between a lawyer and their client which refer to the lawyer-client relationship and which are confidential in character; [*Victorian Government Solicitors Office, Navigating Legal Privilege 2022*](#)

14 Victorian State Legislation Copyright Acknowledgement

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Glenelg Shire Council
Minutes of the Audit and Risk Committee held on
Thursday 12 September 2024 at 1:00 pm at
Glenelg Shire Offices
71 Cliff Street, Portland

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1. Present

Mr David Stafford (Independent Member/Chairperson)
Mr Philip Saunders (Independent Member)
Ms Bonnie Holmes (Independent Member) Attended via Teams
Mr Greg Tremewen (Independent Member)
Mr Anthony Oxford (Independent Member)
Cr Karen Stephens (Mayor)
Cr John Northcott (Councillor)
Cr Michael Carr (Councillor)
Ms Helen Havercroft (Chief Executive Officer)
Mr David Hol (Director Corporate Services)
Mr Brett Jackson (Executive Manager Governance)
Ms Rebecca Campbell (Chief Finance Officer)
Ms Kylie Walford (Corporate Governance Coordinator)

STANDING INVITATION:

Mr Luke Snowdon (KPMG) Attended via Teams
Mr Eugene Soh (KPMG) Attended via Teams
Mr Brad Ead (AFS & Associates)

2. ACKNOWLEDGEMENT OF COUNTRY

The Chairperson read the Acknowledgement of Country.

3. RECEIPT OF APOLOGIES

Member Anthony Oxford

4. CONFIRMATION OF MINUTES**Recommendation**

That the minutes of the Audit and Risk Committee meeting held on 6 June 2024, as circulated, be confirmed.

MOTION

MOVED Member Greg Tremewen

That the minutes of the Audit and Risk Committee meeting held on 6 June 2024, as circulated, be confirmed.

SECONDED Member Philip Saunders

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes,
Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

5. DECLARATIONS OF CONFLICT OF INTEREST

Nil.

6. BUSINESS ARISING FROM THE PREVIOUS MEETING

Nil.

7. MANAGEMENT REPORTS

7.1. KPMG OUTCOME OF THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS AND PERFORMANCE STATEMENT

Author: Rebecca Campbell, Chief Finance Officer
Director: David Hol, Director Corporate Services

Executive Summary

The purpose of this report is to enable the Audit and Risk Committee to consider Council's Financial Performance for 2023/24 in comparison to Budget 2023/24 and prior year actuals for 2022/23.

Recommendation

That the Audit and Risk committee receives the Draft Audited Annual Financial Report as at 30 June 2024.

MOTION

The below motion covers Item 7.1 KPMG Outcome of the audit of the Annual Financial Statements and Performance Statement, Item 7.2 Local Government Performance Reporting Framework 2023/2024

MOVED Member Philip Saunders

That the Audit and Risk committee notes the Draft Audited Annual Financial Report and draft Local government Performance Reporting Framework, as at 30 June 2024, and will reconvene to consider the final financial reports once endorsed by the external auditor KPMG.

SECONDED Member Greg Tremewen

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

The attached draft report represents the financial situation of Council at 30 June 2024 and has been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020* and *Australian Accounting Standards* and other mandatory professional reporting requirements.

The Report has been given 'in-principle' support from the External Auditors (KPMG) who are currently finalising their audit documents.

The attachments include the draft closing report and management letter.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

The financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the *Australian Accounting Standards (AAS)*, other authoritative pronouncements of the Australian Accounting Standards Board, *the Local Government Act 2020*, and *the Local Government (Planning and Reporting) Regulations 2020*.

Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the *Australian Accounting Standards*.

c. Consultation and/or communication processes implemented or proposed

The financial statements are a key component of the Annual Report which is available on the website and from Customer Service Centre's.

d. Financial Implications and Collaboration

Financial resources administration time is provided for in the adopted budget.

e. Governance Principles

The ongoing financial viability of the Council is to be ensured.

Council is aware of the short term cash/asset deficiency in its Balance Sheet. At 30 June, Current Assets are \$11.5M and Current Liabilities are \$22.4M. Creditors and Accrued Expenditure account for \$6.5M, and Unearned income accounts for \$10M. Council has received approx \$9M of Grant funding (Unearned income at 30 June) for Capital Works projects in prior financial years that are uncompleted at 30 June. To complete these works, Council is preparing to draw down a \$7M loan (per 2024/25 Adopted Budget) and utilise Own Source Funds. This will increase Current Assets and largely Non-Current Liabilities. Council has determined to reduce the Capital Works program for 2024/25 with the aim of completing the Carried Forward Capital Works projects to reduce the cash outflows in 2024/25 whilst it focuses on rebuilding cash balances.

Attachment List

1. Final Management Letter GSC - Revised 11 Sep 2024 [7.1.1 - 14 pages]
2. Draft 2023-24 Statements 11 September 2024 [7.1.2 - 53 pages]
3. KPMG Closing Report 2023 2024 [7.1.3 - 22 pages]

7.2. LOCAL GOVERNMENT PERFORMANCE REPORTING FRAMEWORK

2023/2024

Author: Amy Walsh, Finance Officer
Director: David Hol, Director Corporate Services

Executive Summary

The purpose of this report is to present to the Audit and Risk Committee, the 2023/24 Performance Statement and LGPRF Reports (including Governance and Management Checklist) in accordance with the *Local Government (Planning & Reporting) Regulations 2020*.

Recommendation

That the Audit and Risk Committee:

1. Notes and accepts the 2023/24 Performance Statement and LGPRF Reports (including Governance and Management Checklist) for the year ended 30 June 2024 to be approved 'in principle'; and
2. Recommends the 2023/24 Performance Statement and LGPRF Reports (including Governance and Management Checklist) for the year ended 30 June 2024 be presented to Council for adoption in principle, subject to any minor administrative changes required by the Committee, KPMG and/or VAGO.

Please refer to the note and motion on Item 7.1 KPMG Outcome of the audit of the Annual Financial Statements and Performance Statement.

Background/Key Information:

The Local Government Performance Reporting Framework (LGPRF) was introduced by the State Government in 2014 to ensure that all Councils are measuring and reporting on their performance in a consistent way.

The 2023/24 draft Performance Statement and LGPRF Reports (including the Governance and Management Checklist) accompanying this report reflect the results and outcomes for the financial year.

The Framework consists of four indicator sets (Service Performance; Financial Performance; Sustainability; and Governance and Management) and is mandatory for inclusion in the annual report. Mandatory service reporting includes a variety of measures and data for the following services:

- Aquatic facilities
- Animal management
- Food safety
- Governance
- Libraries
- Maternal Child Health (MCH)
- Roads
- Statutory planning
- Waste collection.

The results generated from the data collection are transferred into three main documents for inclusion in the Annual Report. These are:

- Report of Operations 2023/24
- Performance Statement 2023/24
- Governance and Management Checklist.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

LGPRF reporting is mandatory for all Council's in Victoria under the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

c. Consultation and/or communication processes implemented or proposed

The 2023/24 Performance Statement and LGPRF Reports (including the Governance and Management Checklist) will be included in the Annual Report. In accordance with the *Local Government Act 2020*, the Annual Report must be presented to a Council Meeting (open to the public) before 31 October 2024.

The LGPRF template will also be submitted to Local Government Victoria (LGV) electronically within the nominated timelines. Once the review is complete, Council will email the approved template to LGV.

Councils are encouraged to consider media releases ahead of the public release of their data. The LGPRF provides an opportunity for Council's to improve the transparency and accountability of council performance to ratepayers.

d. Financial Implications and Collaboration

The LGPRF provides the Council with an ability to measure performance in various service areas and to compare results to other Council's. Financial resources administration time is provided for in the adopted budget.

e. Governance Principles

The transparency of Council decisions, actions and information is to be ensured.

The municipal community is to be engaged in strategic planning and strategic decision making.

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. DRAFT Output 1 - Report of Operations [7.2.1 - 8 pages]
2. DRAFT Output 2 - Performance Statement [7.2.2 - 5 pages]
3. DRAFT Input 5 - Governance and Management Checklist [7.2.3 - 1 page]

7.3. SUMMARY OF ASSET VALUATIONS

Author: Rebecca Campbell, Chief Finance Officer
Director: David Hol, Director Corporate Services

Executive Summary

The purpose of this report is to provide a Summary of Asset Valuations for the financial year ended 30 June 2024.

Recommendation

That the Audit and Risk committee receive an Accounting paper for 30 June 2024 providing a Summary of Asset Valuations for 2023/24.

The Summary of Asset Valuations for 2023/24 paper for 30 June was not tabled at the meeting and will be distributed to Audit and Risk committee members at a later date.

Background/Key Information:

As a result of Recommendations from the *Results of 2022/23 Audits: Local Government* report, 6 recommendations were put forward. 4 of these Recommendations were included in Council's Interim Management Letter from May 2024.

In response to item 2023.LG3, Finance resolved to prepare a paper summarising the 2023/24 Asset Valuations for the Audit and Risk Committee prior to signing of the Financial Statements. The Accounting paper is attached.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Consultation and/or communication processes implemented or proposed

Asset Valuations are a key component of Council's Financial Statements and Annual Report.

c. Financial Implications and Collaboration

Asset Valuations have a

d. Governance Principles

The transparency of Council decisions, actions and information is to be ensured.

The ongoing financial viability of the Council is to be ensured.

Attachment List

Nil

7.4. OUTSTANDING DEBTORS AT 30 JUNE 2024

Author: Rebecca Campbell, Chief Finance Officer
Director: David Hol, Director Corporate Services

Executive Summary

The purpose of these reports is to enable the Audit and Risk Committee to monitor Council's Financial position including Rates Revenue and Debtors. As at 30 June 2024, Council's provision for doubtful debts was \$0k.

Recommendation

That the Audit and Risk Committee receives the reports on Debtors outstanding as at 30 June 2024.

MOTION

MOVED Member Philip Saunders

That the Audit and Risk Committee receives the reports on Debtors outstanding as at 30 June 2024.

SECONDED Member Bonnie Holmes

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

Reports to be prepared for the Audit and Risk Committee Meeting include:

- Trade & Other Receivables report as at 30 June 2024

The attached report summarises Total Debtors outstanding at 30 June 2024 being \$3.97M. Rates & Charges Revenue outstanding is \$1.8M and Other Debtors Income outstanding is \$2.17M.

For comparative purposes, Total Debtors outstanding at 30 June 2023 was \$2.66M. Rates & Charges Revenue outstanding was \$1.4M and Other Debtors outstanding was \$1.265M.

Total Debtors outstanding at 31 August 2024 had reduced to \$811k.

- Debtors 4 months and over and over \$1,000 – as at 30 June 2024

Approximately \$411k.

Of this amount, \$234k was received in July/August, \$42k is not payable yet (Planning Permits), \$76k are on Other Debtor Payment Plans, \$21k will remain as a charge

against the owner's property, and the balance of \$35k is awaiting payment from the sale of proceeds of an asset.

- Rates Revenue Report 1 July 2022 – 30 June 2024.

The attached report summarises the Rates & Charges Revenue outstanding at 30 June 2024. Rates & Charges Revenue owing at 30 June has increased compared to 2022/23 and totals \$1.8M. It encompasses outstanding balances for Rates, Kerbside Collection Charges, Interest, Fire Services Levies and Legal charges. Council had 129 ratepayers on Ratepayer Payment Arrangements.

For comparative purposes, at 30 June 2023, Rates & Charges Revenue outstanding was \$1.4M and Council had 149 Ratepayers on Ratepayer Payment Arrangements.

The following revenue streams have a charge on the property until the debt is paid, or the property is sold, and outstanding rate amounts are not normally considered at risk:

- Rates & Charges Revenue.
- Fire Hazard Clearing charges.
- Strathdownie Drainage Scheme charges.

As at 30 June 2024, \$0 of Council's Debt has been assessed as impaired. It is anticipated that all of the debt outstanding at 30 June will be recoverable.

As at 30 June 2023, \$6k was assessed as being impaired. This impairment was reversed during 2023-24 as the outstanding amounts were no longer deemed impaired due to Payment Plan and Debt Collection arrangements.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

In accordance with Section 101 Financial Management Principles in the *Local Government Act 2020*, Council is required to monitor financial risks having regard to economic circumstances.

In accordance with Section 180 of the *Local Government Act 1989* Unpaid Rate or Charge, Council is required to adhere to this legislation when following up on outstanding debt.

c. Consultation and/or communication processes implemented or proposed

Reports is prepared for the Audit and Risk Committee.

d. Financial Implications and Collaboration

Financial resources administration time is provided for in the adopted budget.

e. Governance Principles

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. Rate Revenue Report 2023-2024 per 5.1.b. [7.4.1 - 1 page]
2. Debtor Report at 30 June 2024 per 5.1.b. Financial Statements [7.4.2 - 2 pages]

7.5. STRATEGIC INTERNAL AUDIT PROGRAM STATUS UPDATE

Author: Kylie Walford, Corporate Governance Coordinator
Director: David Hol, Director Corporate Services

Executive Summary

The purpose of this report is for the Audit and Risk Committee to receive the Strategic Internal Audit Program (SIAP) Status Update presented by AFS & Associates (as attached).

Recommendation

That the Audit and Risk Committee receives the Strategic Internal Audit Program Status Update presented by AFS & Associates.

MOTION

MOVED Member Greg Tremewen

That the Audit and Risk Committee receives the Strategic Internal Audit Program Status Update presented by AFS & Associates.

SECONDED Member Philip Saunders

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

In accordance with the Audit and Risk Committee Charter, Council sets an internal audit plan to direct the activities of the internal audit function. Internal audit provides a review of the effectiveness of governance, risk management and control processes. Whilst a three-year plan exists, the Audit and Risk Committee will retain its ability to recommend amendments as required where circumstances change or new risks present.

Attached to this report is the Strategic Internal Audit Program Status Update which includes the current status of topics and scopes for approaching topics.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

Section 54 of the *Local Government Act 2020* states Council must prepare and approve an Audit and Risk Charter.

The Audit and Risk Committee Charter requires the Internal Auditor to establish an Internal Audit Plan in conjunction with the Audit and Risk Committee and the Executive Team, and to implement the Plan with regular reports to both the Audit and Risk Committee and Chief Executive Officer.

c. Consultation and/or communication processes implemented or proposed

- AFS & Associates
- Key Personnel

d. Financial Implications and Collaboration

Internal Audits are incorporated in Council's Budget 2024/2025.

e. Governance Principles

Local, Regional, state and national plans and policies are to be taken into account in strategic planning and decision making.

Council decisions are to be made and actions taken in accordance with the relevant law.

The transparency of Council decisions, actions and information is to be ensured.

Collaboration with other Councils (section 109 *Local Government 2020*) and Governments and statutory bodies is to be sought along with Financial and Resource Implications and Opportunities.

Priority is to be given to achieving the best outcomes for the municipal community, including future generations.

The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted.

The municipal community is to be engaged in strategic planning and strategic decision making.

Innovation and continuous improvement is to be pursued.

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. Strategic Internal Audit Program Status Update 12.09.24 [7.5.1 - 6 pages]

7.6. INDUSTRY UPDATE

Author: Kylie Walford, Corporate Governance Coordinator
Director: David Hol, Director Corporate Services

Executive Summary

The attached Industry Update containing recent Local Government reports and publications of interest, prepared by AFS & Associates is provided for the information of the Audit and Risk Committee.

Recommendation

That the Audit and Risk Committee receives the Industry Update presented by AFS & Associates.

MOTION

MOVED Mayor Cr Stephens

That the Audit and Risk Committee receives the Industry Update presented by AFS & Associates.

SECONDED Cr Carr

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

In accordance with the Audit and Risk Committee Work Plan under Compliance and Performance Management, the Audit and Risk Committee are presented with reports by regulatory and integrity agencies on investigations relevant to Council.

Attached to this Agenda is an update on recent reports and publications of interest prepared by AFS & Associates.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

These reports relate to a number of legislative provisions of the *Local Government Act 2020*.

Council's internal audit program plays a key role in assisting the organisation in governance, compliance and risk management.

c. Consultation and/or communication processes implemented or proposed

AFS & Associates

d. Financial Implications and Collaboration

Not applicable

e. Governance Principles

Local, Regional, state and national plans and policies are to be taken into account in strategic planning and decision making.

Council decisions are to be made and actions taken in accordance with the relevant law.

The transparency of Council decisions, actions and information is to be ensured.

Collaboration with other Councils (section 109 *Local Government 2020*) and Governments and statutory bodies is to be sought along with Financial and Resource Implications and Opportunities.

Priority is to be given to achieving the best outcomes for the municipal community, including future generations.

The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted.

The municipal community is to be engaged in strategic planning and strategic decision making.

Innovation and continuous improvement is to be pursued.

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. Industry Update 12.09.24 [7.6.1 - 4 pages]

7.7. AUDIT AND RISK COMMITTEE BIENNIAL REPORT FOR THE PERIOD 1 JANUARY 2024 TO 30 JUNE 2024

Author: Kylie Walford, Corporate Governance Coordinator
Director: David Hol, Director Corporate Services

Executive Summary

The purpose of this report is to present the Audit and Risk Committee Biannual Report for the period 1 January 2024 and 30 June 2024.

Recommendation

That the Audit and Risk Committee:

1. Receives the Audit and Risk Committee Biannual Report for the period 1 January 2024 and 30 June 2024.
2. Recommends to Council that the Audit and Risk Committee Biannual Report for the period 1 January 2024 and 30 June 2024 be adopted, in accordance with Section 54(5) of the *Local Government Act 2020*.

MOTION

MOVED Member Philip Saunders

That the Audit and Risk Committee:

1. **Receives the Audit and Risk Committee Biannual Report for the period 1 January 2024 and 30 June 2024.**
2. **Recommends to Council that the Audit and Risk Committee Biannual Report for the period 1 January 2024 and 30 June 2024 be adopted, in accordance with Section 54(5) of the *Local Government Act 2020*.**

SECONDED Cr Northcott

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

Under Section 54 (5) of the *Local Government Act 2020* an Audit and Risk Committee must prepare a biannual audit and risk report that describes the activities of the Audit and Risk Committee and includes its findings and recommendations.

This report satisfies this reporting requirement.

The biannual report must then be provided to the Chief Executive Officer for tabling at the next Council Meeting.

The Audit and Risk Committee Biannual Report is a summary of the Committee's operation and activities for the period 1 January 2024 and 30 June 2024, covering the following sections:

- Overview
- Audit and Risk Committee's Charter
- Membership
- Meetings and Attendance
- External Audit
- Internal Audit
- Key Activities – Audit and Risk Annual Work Plan
- Committee's Performance; and
- Conclusion.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

Section 54 (5) of the *Local Government Act 2020*.

c. Consultation and/or communication processes implemented or proposed

Consultation - Executive Manager Governance
- Director Corporate Services
- Audit and Risk Committee Chairperson

The adopted report will be made publicly available on Council's website.

d. Financial Implications and Collaboration

Nil.

e. Governance Principles

Local, Regional, state and national plans and policies are to be taken into account in strategic planning and decision making.

Council decisions are to be made and actions taken in accordance with the relevant law.

The transparency of Council decisions, actions and information is to be ensured.

Collaboration with other Councils (section 109 *Local Government 2020*) and Governments and statutory bodies is to be sought along with Financial and Resource Implications and Opportunities.

Priority is to be given to achieving the best outcomes for the municipal community, including future generations.

The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted.

The municipal community is to be engaged in strategic planning and strategic decision making.

Innovation and continuous improvement is to be pursued.

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. Signed by Chair Audit and Risk Committee Biannual Report for the period 1 January 2024 to 30 June 20 [7.7.1 - 9 pages]

7.8. AUDIT AND RISK COMMITTEE SELF ASSESSMENT SURVEY RESULTS 2023/2024

Author: Kylie Walford, Corporate Governance Coordinator
Director: David Hol, Director Corporate Services

Executive Summary

This report provides the outcome of the Self-Assessment of the Audit and Risk Committee's effectiveness for the financial year 2023/2024, in accordance with Section 54(4) of the *Local Government Act 2020*.

Recommendation

That the Audit and Risk Committee:

1. Receives the Self-Assessment Report of the Audit and Risk Committee's effectiveness for the financial year 2023/2024.
2. Provides a copy of the Self-Assessment Report to the Chief Executive Officer for tabling at the next available Council Meeting.

MOTION

MOVED Cr Carr

That the Audit and Risk Committee:

1. **Receives the Self-Assessment Report of the Audit and Risk Committee's effectiveness for the financial year 2023/2024.**
2. **Provides a copy of the Self-Assessment Report to the Chief Executive Officer for tabling at the next available Council Meeting.**

SECONDED Member Philip Saunders

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

Section 54(4) of the *Local Government Act 2020* states an Audit and Risk Committee must:

- a) undertake an annual assessment of its performance against the Audit and Risk Committee Charter; and
- b) provide a copy of the annual assessment to the Chief Executive Officer for tabling at the next Council Meeting.

In June 2024 members of the Audit and Risk Committee with voting rights (four Independent Members and three Councillors) were issued with a self-assessment survey to complete, on the effectiveness of the Audit and Risk Committee during the financial year 2023/2024. Of the seven members with voting rights, four independent members and two Councillors provided responses.

Members were asked to rate each question as follows:

1. Special Strength.
2. Performing as Expected.
3. Area of Focus.

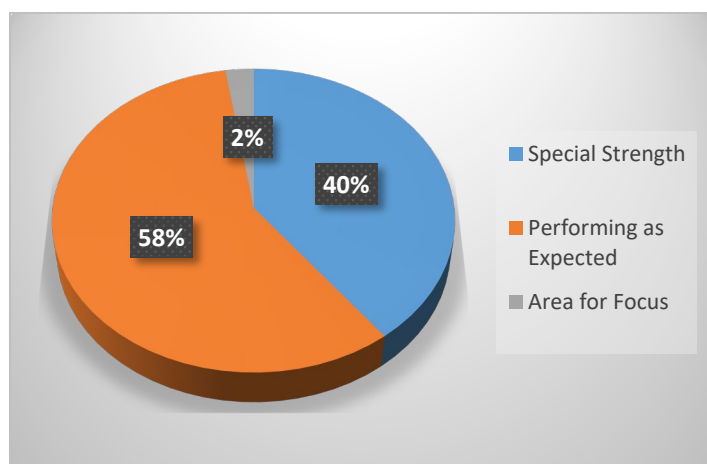
Members were also invited to provide general comments and were encouraged to provide explanatory comments where an 'area for focus' response was given.

The survey-assessment form contained 32 questions contained within the following topics:

- Audit Committee Charter
- Skills and Experience
- Understanding the Business
- Meeting Administration and Conduct
- Communications with Council
- Management Commitment and Support
- Internal Audit
- External Audit
- Other Comments

The result of the self-assessment shows that members have rated the Audit and Risk Committee as:

- Special Strength – 97 responses
- Performing as Expected - 142 responses
- Area for Focus - 6 responses.



For all questions, this indicates that there is a high level of satisfaction with the performance of the Audit and Risk Committee.

The attachment to this report provides a full breakdown across the categories of the total scoring, along with comments provided by members, for consideration by management and discussion where required.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

In accordance with Section 54(4) of the *Local Government Act 2020* an Audit and Risk Committee must undertake an annual assessment of its performance against the Audit and Risk Committee Charter; and provide a copy of the annual assessment to the Chief Executive Officer for tabling at the next Council Meeting.

c. Consultation and/or communication processes implemented or proposed

The annual Self-Assessment Survey is to be completed by all voting members including Independent Members and Councillors.

d. Financial Implications and Collaboration

Nil.

e. Governance Principles

Council decisions are to be made and actions taken in accordance with the relevant law.

The transparency of Council decisions, actions and information is to be ensured.

Priority is to be given to achieving the best outcomes for the municipal community, including future generations.

Innovation and continuous improvement is to be pursued.

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. Audit and Risk Committee Self Assessment Survey Form 2023 2024 - 6 Members [7.8.1 - 4 pages]

7.9. COMMUNITY SATISFACTION SURVEY RESULTS

Author: Sarah-ann Bretherton, Executive Assistant Corporate Services
Director: Helen Havercroft, Chief Executive Officer

A presentation on the Customer Satisfaction Survey results was presented to the Committee at the meeting.

Attachment List

1. Customer Satisfaction Survey 2024 Glenelg Shire Council Report [7.9.1 - 61 pages]

7.10. REVIEW COUNCIL'S INSURANCE PROGRAMME

Author: Lynne Thompson, Risk & Safety Manager
Director: David Hol, Director Corporate Services

Executive Summary

This report provides the Audit and Risk Committee with a summary of Council's Insurance renewal program.

Recommendation

That the Audit and Risk Committee receives the Insurance Renewal Program summary.

MOTION

MOVED Cr Carr

That the Audit and Risk Committee receives the Insurance renewal program summary.

SECONDED Mayor Cr Stephens

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

Each policy varies regarding the total sum insured, indemnity limits, exclusions and excesses payable. A summary is provided below:

Jardine Lloyd Thompson Pty Ltd Public Sector are currently used by the Glenelg Shire Council for broking and claims management.

MAV Insurance - Liability Mutual Insurance provides a scheme which the Council can avail itself of services, including Risk Management, In-house legal advice, and seminars and workshops. Its main function is that the scheme provides excess claims management for Public Liability, Products Liability and Professional Indemnity insurance coverage.

Each year Council officers along with our brokers assess current insurance coverage and seek comparisons with other insurance providers to ensure adequate coverage and to pursue the best value premium costs in comparison to the coverage provided by each policy.

In the 2024-2025 renewals Council experienced a 7.36% (\$115,633) increase overall in insurance costs, compared to a general increase of 12.6% across the industry.

The main increases were experienced with the JMAPP Buildings and Contents cover (8.86%), Public Liability cover (9.5%) and Workcover Premium (8.76%). Primarily, this is due to an increase of \$2M in the JMAPP declared assets value plus 5 claims in the previous year, 1 public liability settlement – and 2 new claims raised, plus current inflationary pressures on motor vehicle repair costs of 15% in general. The current 6-year loss ratio is 64.3%. The only major change to the insurance coverage this year is that the Public and Product Liability excess has increased from \$20K to \$30K to keep premium increases low.

The WorkCover premium payable is based on a premium rate of 2.4746% (an increase of 0.1948% on last year), a total remuneration of \$27,371,177 and a claims history (2021 to 2023) of 15 claims. Total remuneration for 2024/2025 is calculated by applying a percentage increase to the 2023/2024 estimated figure supplied to Worksafe. The premium rate was calculated by adjusting the weighted industry rate of 2.4865% to account for Council's 0.47% better than average performance rate of 0.995230.

It should be noted that the final WorkCover remuneration figures for 2023-2024 have yet to be finalised and updated. Finance is currently collating the information, and a refund on the premium is anticipated once these have been uploaded to the WorkSafe site.

Community Liability Pack/Casual Hall Hirers:

- 2022/2023 – estimated number of hall hirers at 40.
- 2023/2024 – a review of the number of hall hirers was conducted at the renewal stage due to an increase in activity after COVID. Customer service had the total number (approx' 200) of times venues were hired but we were unable to distinguish how many used Council Public Liability insurance.
- 2024/2025 – Customer service tracked number of times Council Public Liability purchased (115) as part of venue hire.

The attachment to this report is a summary of the Council's insurance portfolio.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

The report considers the requirements of the *Workplace Injury Rehabilitation and Compensation Act 2013*

c. Consultation and/or communication processes implemented or proposed

Liaison with Council's insurers was undertaken as part of the assessment.

d. Financial Implications and Collaboration

The review of the Council's insurance program was undertaken within the existing OHS & Risk Unit's Budget.

e. Governance Principles

Innovation and continuous improvement is to be pursued.

Attachment List

1. GSC Insurance Portfolio Summary [7.10.1 - 1 page]

7.11. INFORMATION ASSET REGISTER

Member Philip Saunders left the meeting at 2:30 pm.

Author: Abby Clark, Technical Lead

Director: Ann Kirkham, Chief Information Officer - Glenelg Futures

Executive Summary

The purpose of this report is to provide the Audit and Risk Committee with the Information Asset Register (IAR) report update.

Recommendation

That the Audit and Risk Committee receives the biannual Information Asset Register update.

MOTION

MOVED Cr Carr

That the Audit and Risk Committee receives the biannual Information Asset Register update.

SECONDED Mayor Cr Stephens

CARRIED

FOR: Member David Stafford, Member Bonnie Holmes , Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

Developing and maintaining an IAR is a mandatory requirement of the Victorian Protective Data Security Framework. Council was due to update the IAR in April 2024. This has been held off due to a major project underway to replace our current Electronic Document Records Management System (EDRMS), Enterprise Content Management commonly referred to as ECM. Council is moving to SharePoint to improve the search and retrieval of information, increase efficiencies, whilst ensuring compliance with retention and disposal authorities. This means all data or information owned or managed by Council will be moving to a new environment and the IAR will need to be reviewed and remapped. This will be a substantial piece of work.

Council is required to submit a Protective Data Protection Plan (PDSP) to the Office of Victorian Information Commissioner (OVIC) every two years. In preparation for the 2024 submission, Council engaged external consultants to conduct a Protective Data Security Maturity Assessment. This also acknowledged that the work being undertaken will require the IAR to be reviewed and updated and recommended the IAR be reviewed after the SharePoint implementation. This is estimated to be completed by the end of 2024.

The PDSP, due to be submitted to OVIC by 31 August 2024, will be presented to the Audit & Risk Committee December meeting. The Protective Data Security Maturity Assessment report containing recommendations and action priorities will also be presented.

a. Council Plan and Policy Linkage

Our Access, Transport and Technology - Making it easier for people to connect in and around the Glenelg Shire.

b. Legislative, Legal and Risk Management Considerations

Section 88 and Section 89 of the *Privacy and Data Protection Act 2014* (PDP Act) outline the compliance obligations of VPS organisations with respect to the Standards and requirements for the Protective Data Security Plan.

c. Consultation and/or communication processes implemented or proposed

To ensure the IAR remains up to date, 40 small workshops with Information Stewards and Information Custodians were undertaken across the organisation in May 2023.

d. Financial Implications and Collaboration

Not applicable.

e. Governance Principles

Innovation and continuous improvement is to be pursued.

Attachment List

Nil

Member Philip Saunders returned to the meeting at 2:32 pm.

7.12. SECURITY AND PENETRATION TEST

Author: Abby Clark, Technical Lead
Director: Ann Kirkham, Chief Information Officer - Glenelg Futures

Executive Summary

The purpose of this report is to provide the Audit and Risk Committee with an update on the security and penetration testing undertaken by Council.

Recommendation

That the Audit and Risk Committee receives the update on the Security and Penetration test.

MOTION

MOVED Mayor Cr Stephens

That the Audit and Risk Committee receives the update on the Security and Penetration test.

SECONDED Member Bonnie Holmes

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

In August 2023 Council went out for quote for internal and external security and penetration testing services. CyberCX was the successful vendor and the security and penetration test was undertaken in February 2024. The main objective of this assessment was to ascertain the extent to which an unauthenticated user and an internal employee could obtain access to unauthorized data and hosts within the Glenelg network.

Council received the External and Internal Network Penetration Test Report in March 2024. The report was provided to the June Audit and Risk Committee meeting. This provided immediate and long-term recommendations with risk level ratings. Action Plans were developed outlining the outcomes for the External Test and the Internal Test to show progress on the recommendations. The Action Plans are attached. Provided below is a summary of the recommendations and actions to date.

External Penetration Test

3 Recommendations

- 1 Medium risk – completed.
- 1 Low risk – not commenced.

- 1 For information – completed.

Internal Penetration Test

35 recommendations

- 3 Critical risk – all 3 completed.
- 9 High risk - 6 completed, 3 underway.
- 19 Medium risk - 7 completed and 9 underway.
- 4 Low risk – 3 underway.

A report will be presented to the Audit and Risk Committee each quarter outlining the status and progress of the Action Plans.

a. Council Plan and Policy Linkage

Our Access, Transport and Technology - Making it easier for people to connect in and around the Glenelg Shire.

b. Legislative, Legal and Risk Management Considerations

The *Privacy and Data Protection Act 2014* outlines an organisation's obligation regarding privacy and information security.

The Victorian Protective Data Security Framework (VPDSF) and the Victorian Protective Data Security Standards (VPDSS) establish mandatory requirements to protect public sector data and provide for governance across the four domains of information, personnel, ICT and physical security. Under the VPDSS, agencies must have effective business continuity processes in place to enable them to respond to and recover from any event that affects the confidentiality, integrity and availability of public sector data.

c. Consultation and/or communication processes implemented or proposed

An update is provided to the Executive Team for information prior to it being presented to the Audit and Risk Committee.

d. Financial Implications and Collaboration

Working with the internal audit committee by performing security and penetration testing to benefit the organisation by lowering risks, raising security and compliance assurance.

e. Governance Principles

Innovation and continuous improvement is to be pursued.

Attachment List

1. Internal Pen Test Action Plan [7.12.1 - 2 pages]
2. External Pen Test Action Plan [7.12.2 - 1 page]

7.13. ORGANISATIONAL ENTERPRISE RESOURCE PROGRAM (ERP) UPDATE

Author: Ann Kirkham, Chief Information Officer - Glenelg Futures
Director: David Hol, Director Corporate Services

Executive Summary

This report provides the Audit and Risk Committee with an update on the progress of Council to implement a new Enterprise Resource Program (ERP) replacing the end-of-life Open Office suite.

Recommendation

That the Audit and Risk Committee receives the update of the progress with the Enterprise Resource Program project.

MOTION

MOVED Member Philip Saunders

That the Audit and Risk Committee receives the update of the progress with the Enterprise Resource Program project.

SECONDED Member Greg Tremewen

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

After a rigorous procurement process Council awarded the ERP contract to Civica Pty Ltd. at the Council Meeting on 28 May 2024.

Council received the draft contract from Civica on 2 July 2024. This was reviewed internally and further by Council lawyers. There were 58 requests and or clarifications presented to Civica throughout the negotiations. Council is satisfied that all have been addressed clarified or amended. The contract was signed on 28 August 2024 and a Project Plan, indicating a start date, will now be provided to Council by Civica.

In preparation for commencement of the project Council has met with the Civica's service delivery team. Internally work has commenced with specific units to identify work process and understand how they will fit with Civica's features. A Project Control Group (PCG) has been set up and a terms of reference developed to oversee and monitor project scope, issues and risks, variations, timelines, and budget.

The project team has been established led by the Digital Glenelg Program Manager, supported by Technical Lead, two Business Analysts and a Change Officer. Recruitment for a Project Lead remains underway. Other subject matter experts will be seconded into the project as modules are deployed across the business. These have

been budgeted for as it is essential they are given time to dedicate to the project and are not required to perform their substantive role full time at the same time. Adequately resourcing has been identified as one of the most important risk mitigations when liaising with other Councils who have undergone ERP implementation.

Open Office, Council's current ERP system, currently uses SQL 2014. This is no longer supported by Microsoft which means security updates and patches are no longer provided. Council is in the process of migrating to SQL 2016 to reduce vulnerability to cyber-attacks.

a. Council Plan and Policy Linkage

Our Education, Employment and Industry - Adapting and growing a diverse economy to embrace employment of the future and educational opportunities.
Our Access, Transport and Technology - Making it easier for people to connect in and around the Glenelg Shire.

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

After a rigorous procurement process in accordance the Procurement Policy, Council awarded the ERP contract to Civica Pty Ltd. at the Council Meeting on 28 May 2024. A project Risk Register has been established and is reviewed as a standard item at ever Project Control Group to monitor and mitigate risks early.

c. Consultation and/or communication processes implemented or proposed

The evaluation of the Request for Tender was undertaken with consultation with current system users and oversight by the Executive Team. A Project Control Group has been established to manage and monitor the implementation of the new system, Civica.

d. Financial Implications and Collaboration

The project has a \$776K financial allocation within the 2024-2025 budget to cover implementation costs, license fees, specialist staff and backfill resourcing. Other staffing requirements are from within the existing Digital Glenelg budget.

e. Governance Principles

Council decisions are to be made and actions taken in accordance with the relevant law.

The transparency of Council decisions, actions and information is to be ensured.

Collaboration with other Councils (section 109 *Local Government 2020*) and Governments and statutory bodies is to be sought along with Financial and Resource Implications and Opportunities.

Priority is to be given to achieving the best outcomes for the municipal community, including future generations.

Innovation and continuous improvement is to be pursued.

The ongoing financial viability of the Council is to be ensured.

Attachment List

Nil

8. REGULAR REPORTS

8.1. CYBER INCIDENT REPORT

Author: Ann Kirkham, Chief Information Officer - Glenelg Futures
Director: Ann Kirkham, Chief Information Officer - Glenelg Futures

Executive Summary

The purpose of this report is to provide the Audit and Risk Committee with the quarterly Cyber Security Incident Report update.

Recommendation

That the Audit and Risk Committee receives the quarterly Cyber Security Incident Report update.

MOTION

MOVED Cr Carr

That the Audit and Risk Committee receives the quarterly Cyber Security Incident Report update.

SECONDED Mayor Cr Stephens

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

Council is committed to monitoring and continually improve its cyber security practices, as this is pivotal to protecting Council’s data assets in this increasingly digital world.

Employee Cyber Awareness

Council staff are continually provided cyber security training via Council’s Employee Cyber Awareness Training system. Cyber awareness training is run every quarter and phishing campaigns run monthly.

April 2024 to June 2024

Item	Details
Employee Training Course Rolled Out	Passwords and Passphrases <i>Passwords are the primary means to authenticating and accessing systems within organisations and at home. This course ensures users understand the</i>

	<i>important role of passwords in keeping information safe and secure.</i>
Suspicious Emails Reported by Staff	237
Simulated Phishing Emails Sent Out by the Cyber Security Training Platform <i>(Test deceptive emails sent to staff)</i>	April – 242 May – 244 June – 229
Simulated Phishing Emails Reported by Staff	April - 19 May – 17 June - 11

User Click Report

Users who have clicked on a test deceptive phishing email link.

Month	No. of users who clicked
April	10
May	9
June	2

If an individual clicks on an attachment or link in a Phishing simulated phishing email, they are then directed to a micro course. Micro courses are quick reminders that identify what to look out for in a phishing email.

When they complete, they will be reminded of Council's phishing reporting process.

Mimecast

Mimecast is Council's real time email protection system that monitors emails and protects Council from SPAM, malware, and advanced threats.

Month	Total Inbound Emails	Rejections (incl. Viruses and SPAM)
April 2024	56,731	8,167
May 2024	80,823	12,488
June 2024	103,622	9,706

Cyber Security Incidents

The Cyber Security Incident Response Log records all cyber security incidents. Council has had four cyber security incidents in this current quarter:

Incident	Outcome
Personal Identifiable Information Disclosed via Email – Tax File Number	Staff member was spoken to directly about best practices for handling their personal information.

Personal Identifiable Information Disclosed via Email – Drivers Licence	Staff member was spoken to directly about best practices for handling their personal information.
Personal Identifiable Information Disclosed via WorkMetrics – Drivers Licence	Discussions took place with the unit, however they state this is a requirement for contractor as part of their induction.

Breached Password List

Every month IT runs a report alerting users who may have had their password breached on the dark web.

Users are then contacted, password best practices are discussed, and the user is promptly asked to reset their password.

Users currently must set a password of 14 characters or more and these are required to be changed every 120 days. The last 5 passwords used, cannot be reused.

Endpoint Protection Software

Endpoint Protection software has been rolled out to Council devices, including mobile devices. Within this service is a managed detection and response solution with a dedicated team providing 24/7 coverage to eradicate threats to Council devices within minutes.

This system provides a more in-depth insight into Council's device environment, with real-time and historical application and asset inventory information.

a. Council Plan and Policy Linkage

Our Access, Transport and Technology - Making it easier for people to connect in and around the Glenelg Shire.

b. Legislative, Legal and Risk Management Considerations

The *Privacy and Data Protection Act 2014* outlines an organisation's obligation regarding privacy and information security.

The Victorian Protective Data Security Framework (VPDSF) and the Victorian Protective Data Security Standards (VPDSS) establish mandatory requirements to protect public sector data and provide for governance across the four domains of information, personnel, ICT and physical security. Under the VPDSS, agencies must have effective business continuity processes in place to enable them to respond to and recover from any event that affects the confidentiality, integrity and availability of public sector data.

c. Consultation and/or communication processes implemented or proposed

This update is provided to the Executive Team for information prior to it being presented to the Audit and Risk Committee.

d. Financial Implications and Collaboration

The cyber incident security log and report supports Council's commitment to report back to the Audit and Risk Committee in the event of a cyber security breach or incident.

e. Governance Principles

Innovation and continuous improvement is to be pursued.

Attachment List

Nil

8.2. INTERNAL AUDIT ACTION LIST

Author: Kylie Walford, Corporate Governance Coordinator
Director: David Hol, Director Corporate Services

Executive Summary

The purpose of this report is to brief the Audit and Risk Committee on the current status of the Internal Audit Action List.

Recommendation

That the Audit and Risk Committee receives the Internal Audit Action List Report.

MOTION

MOVED Member Greg Tremewen

That the Audit and Risk Committee receives the Internal Audit Action List Report.

SECONDED Member Philip Saunders

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

In accordance with the Audit and Risk Committee Annual Workplan under 'Internal Control Environment', the Audit and Risk Committee is to receive a quarterly report on the status of the Internal Audit Action List.

The Internal Audit Action List details each recommendation from prior internal audits conducted, as well as external financial audits which contain recommendations requiring action.

Once items have been completed, they are removed from the list and documented in this report.

Management comments have been updated for items in progress and five items have been completed in the last quarter, which are reflected in this report.

Summary of Completed Items

No	Title	Audit Recommendation
ceo2.3	Review of Payroll (Excluding Data Analytics) 15/09/2022	4.9 Policies and Procedures 13. Management need to develop a payroll policy and/or procedure that provides a clear overview of key processing and control requirements for the payroll functions. Some examples of areas to be included are (but not limited to):

		<ul style="list-style-type: none"> • Oversight requirements – who reviews and approves key payroll reports; • Control requirements – the number and description of controls in place which explain how risks are mitigated in the payroll process and the requirements needed for each control to be maintained; • Preparation, monitoring and review of exception reporting; • Segregation of duties • Definition and management of excessive leave and TIL.
<u>Management Comments:</u> Payroll Policy developed and approved by Executive Team on 4 August 2024 (DocSet ID: 3213505 / Policy Number OPO-CEO-PC-011).		
No	Title	Audit Recommendation
ceo5.3	Human Resources Workforce Management – 8/12/2022	3. Business cases and approval for new positions Implement a formal business case template for assessing and justifying new position hires. Revise the process to require business cases for any position which is outside of a department's budget.
<u>Management Comments:</u> Recruitment & Selection Procedure updated and approved by CEO which includes a business case template. (DocSet ID: 2921992)		
ceo5.4	Human Resources Workforce Management – 8/12/2022	4. Recruitment processes We recommend revising the Recruitment and Selection Procedure to reflect the use of the new PEARL system.
<u>Management Comments:</u> Recruitment & Selection Procedure updated and approved by CEO which reflects the use of the PEARL system. (DocSet ID: 2921992)		
cs3.1	Data Analytics – 6/6/2024	1. Duplicate Suppliers in Master file 1.1 We recommend implementation of procedures for the management of the Supplier Master file. These should include: <ul style="list-style-type: none"> • naming conventions for supplier records • details of information to be recorded in the creation of new supplier Master file records, including ensuring the supplier ABN is obtained and verified • periodic review of the Supplier Master file. 1.2 We recommend a periodic – e.g. annual – review of the Supplier Master file to: <ul style="list-style-type: none"> • confirm the completeness and accuracy of supplier information • identify and remedy erroneous duplications

		<ul style="list-style-type: none"> identify and render inactive any suppliers no longer used.
<u>Management Comments:</u>		
<p>1. GSC has a Departmental procedure called 'Creditor Details/Enquiry and Maintenance'. This procedure covers off on all of these recommendations except for a periodic review of the supplier master file. A section has now been included in the Procedure that requires an annual review be undertaken of the supplier Masterfile.</p> <p>2. The Creditor Audit Report is reviewed fortnightly and covers all changes to the Supplier Master data. In addition to this we aim to verify all Creditors (excluding creditors set up for refunds and reimbursements). ABN duplications are flagged in the Finance System when an ABN already exists, and bank account duplications are flagged in EFTsure when Vendors are verified. Due to the above controls, an annual review of the Supplier Master File data would be sufficient. A new annual task will be created and a procedure created to ensure that this check is completed.</p>		
3.2	Data Analytics – 6/6/2024	2. Missing Master File Information Refer to 1.1 and 1.2 above.
<u>Management Comments:</u>		
<p>An additional step has been included in the creditor run process to check the completeness of Supplier Masterdata in the Fortnightly Audit Report.</p>		

Summary of Status of Actions

Internal Audits

Number of Internal Audit actions	41
Number Completed	5
Number still in progress	36
Number overdue	28

External Audits

Number of External Audit actions	5
Number Completed	0
Number still in progress	5
Number overdue	1

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

In accordance with s53 of the *Local Government Act 2020*, Council must establish an Audit and Risk Committee.

The aim of the Audit and Risk register is to assist with adopting effective internal controls to mitigate the risk.

c. Consultation and/or communication processes implemented or proposed

Communication was undertaken with key staff with comments updated as required and presented to the Executive Team prior to the Audit and Risk Committee.

d. Financial Implications and Collaboration

Resource and budget implications will vary dependent upon the specific audit recommendation.

e. Governance Principles

Local, Regional, state and national plans and policies are to be taken into account in strategic planning and decision making.

Council decisions are to be made and actions taken in accordance with the relevant law.

The transparency of Council decisions, actions and information is to be ensured. Collaboration with other Councils (section 109 *Local Government 2020*) and Governments and statutory bodies is to be sought along with Financial and Resource Implications and Opportunities.

Priority is to be given to achieving the best outcomes for the municipal community, including future generations.

The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted.

The municipal community is to be engaged in strategic planning and strategic decision making.

Innovation and continuous improvement is to be pursued.

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. Internal Audit Action List for the financial year 2024 2025 Updated August 2024 [8.2.1 - 13 pages]

8.3. RISK, WORKCOVER AND OHS QUARTERLY REPORT

Author: Lynne Thompson, Risk & Safety Manager
Director: David Hol, Director Corporate Services

Executive Summary

This report provides an overview of Risk, Workcover and Occupational Health and Safety matters for the period 1 April 2024 to 30 June 2024.

Recommendation

That the Audit and Risk Committee receives the Risk, Workcover and Occupational Health and Safety (OHS) Quarterly Reports.

MOTION

MOVED Member Philip Saunders

That the Audit and Risk Committee receives the Risk, Workcover and Occupational Health and Safety (OHS) Quarterly Reports.

SECONDED Member Greg Tremewen

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

The reports provide an overview of Risk Management, Workcover, Insurance and Occupational Health and Safety, for the period 1 April to 30 June 2024.

Some notable points include:

- Men's Health Event held in June received positive feedback from attendees.
- Insurance 7.36% increase compared to industry increase of 12.6% due to low claims history.
- Organisational Risk Register reviewed in April 2024.
- Council has 1 residual risk ranked extreme and 47 very high.
- No new Workcover claims.
- Reduced number of approved Workcover claims to date.
- GSC better than average industry performance of Workcover premium.
- Over 48 internal audits completed for this quarter.
- Update of the Safety Management Plan.
- BCP testing scheduled.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

Compliance monitoring and improvements are undertaken in accordance with the *Occupational Health and Safety Act 2004*, and Regulations, and any relevant legislation when undertaking Risk, Workcover and Injury Management.

c. Consultation and/or communication processes implemented or proposed

Consultation processes are undertaken in accordance with the *Occupational Health and Safety Act 2004* and Regulations and Council's Policies and Procedures.

d. Financial Implications and Collaboration

Risk Management, Workcover, Insurance and Occupational Health and Safety is undertaken to ensure the best outcome and within budget requirements.

e. Governance Principles

Innovation and continuous improvement is to be pursued.

Attachment List

1. Risk Management Quarterly Report 1 April to 30 June 2024 [8.3.1 - 5 pages]
2. Confidential Work Cover Quarterly Report 1 April to 30 Jun [8.3.2 - 5 pages]
3. OHS Quarterly Report 1 April to 30 June 2024 [8.3.3 - 11 pages]

8.4. COUNCILLORS QUARTERLY EXPENDITURE REPORT

CEO: Helen Havercroft, Chief Executive Officer

Executive Summary

This Quarterly Expenditure Report is presented to the Audit and Risk Committee on a quarterly basis in the interests of accountability and transparency.

This report is for Councillor expenditure that has been incurred during the period 1 April 2024 to 30 June 2024.

Recommendation

That the Audit and Risk Committee receives the Councillors quarterly expenditure report for the period 1 April 2024 to 30 June 2024.

MOTION

MOVED Member Philip Saunders

That the Audit and Risk Committee receives the Councillors quarterly expenditure report for the period 1 April 2024 to 30 June 2024.

SECONDED Member Bonnie Holmes

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

In accordance with Section 40 of the *Local Government Act 2020*:

- (1) A Council must reimburse a Councillor or a member of a delegated committee for out-of-pocket expenses which the Council is satisfied -
 - a. Are bona fide expenses; and
 - b. Have been reasonably incurred in the performance of the role of Councillor or member of a delegated committee; and
 - c. Are reasonably necessary for the Councillor or member of a delegated committee to perform that role.

Regulation 14 (db) of the *Local Government (Planning and Reporting) Regulations 2014* requires that expenses, including reimbursements of expenses for each Councillor and member of a Council Committee paid by the Council are to be categorised separately as:

- Travel expenses (Includes remote allowance) – TR;
- Car mileage expenses – CM;
- Childcare expenses – CC;
- Information and communication technology – IC; and
- Conference and training expenses – CT.

Under Section 41(2)(d) of the *Local Government Act 2020*, Council must have particular regard to expenses incurred by a Councillor who is a carer in a care relationship within the meaning of section 4 of the *Carers Recognition Act 2012*.

Documentation is required to provide evidence of the expense specifying the business purpose for each claim.

Councillors are also required to maintain a logbook with each entry providing a clear description of the business purpose.

Following is a table of expenditure that has been incurred by Councillors during the period 1 April 2024 to 30 June 2024.

Note: In some instances, journaling of some items may not necessarily appear in the month that they were expended and will appear in the next quarterly report.

Councillor	TR	CM	CC	IC	CT	Grand Total	YTD
Carr				\$303		\$303	\$1,373
Hawker				\$52		\$52	\$573
Martin				\$303		\$303	\$8,161
A McDonald				\$251	\$14	\$265	\$484
R McDonald				\$251	\$14	\$265	\$610
Northcott	\$227			\$271		\$498	\$1,575
Smith				\$52		\$52	\$575
Stephens	\$7,402			\$575	\$1,433	\$9,410	\$31,408
Wilson	\$46	\$141		\$372		\$559	\$3,137
Grand Total	\$7,676	\$141		\$2,429	\$1,460	\$11,706	\$47,896

In accordance with Section 39 of the *Local Government Act 2020*, Councillors are entitled to receive an allowance whilst performing their duty as a Councillor. The Mayor or a Deputy Mayor are also entitled to receive a higher allowance with the Mayor being provided full use of a vehicle.

Following is a table of Councillor allowances paid for the period 1 April 2024 to 30 June 2024.

Councillor	Amount	YTD
Carr	\$7,217	\$28,869
Hawker		\$7,389
Martin	\$8,219	\$52,866
A McDonald	\$8,219	\$21,533
R McDonald	\$8,219	\$21,533
Northcott	\$8,219	\$30,216

Smith		\$11,583
Stephens	\$26,356	\$87,429
Wilson	\$8,219	\$32,877
Grand Total	\$74,669	\$294,295

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

- *Local Government Act 2020* – Section 39 Allowances for Mayors, Deputy Mayors and Councillors.
- *Local Government Act 2020* – Section 40 Reimbursement of Expenses of Councillors and members of a delegated committee.
- Regulation 10 e, f & g of the *Local Government (Planning and Reporting Regulations 2020)*.
- *Carers Recognition Act 2012*.

c. Consultation and/or communication processes implemented or proposed

Councillor Expenditure is reported on a quarterly basis to the Council Meeting and Audit and Risk Committee and the quarterly expenditure is accessible via Council's website.

Councillor Expenditure is also reported annually in Council's Annual Report.

d. Financial Implications and Collaboration

Councillor Allowances and Councillor Expenditure are accounted for in the 2024-2025 Annual Council Budget.

e. Governance Principles

Council decisions are to be made and actions taken in accordance with the relevant law.

The transparency of Council decisions, actions and information is to be ensured.

The ongoing financial viability of the Council is to be ensured.

Attachment List

Nil

8.5. CEO & EA EXPENDITURE - CREDIT CARD AND REIMBURSEMENTS

Author: Rebecca Campbell, Chief Finance Officer
Director: David Hol, Director Corporate Services

Executive Summary

This report provides the Audit and Risk Committee with a report on Chief Executive Officer (CEO) and CEO Executive Assistant (EA) Expenditure. This report is required as a result of the actions resulting from an audit undertaken by VAGO on Fraud and Corruption Control in Local Government.

Recommendation

That the Audit and Risk Committee receives the report on CEO & EA Expenditure for the period 1 May to 31 July 2024.

MOTION

MOVED Member Philip Saunders

That the Audit and Risk Committee receives the report on CEO & EA Expenditure for the period 1 May to 31 July 2024.

SECONDED Member Bonnie Holmes

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes,
Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

In June 2019 the Victorian Auditor-General tabled its report to Parliament on *Fraud and Corruption Controls – Local Government*. Council undertook a self-assessment of the VAGO Report findings and identified a number of areas for improvement. The actions from this assessment were considered by the Audit and Risk Committee at the meeting held on 5 December 2019.

One of the recommendations was to report CEO and CEO Executive Assistant expenditure, including petty cash, credit card and reimbursement expenditure, to the Audit and Risk Committee commencing at the March 2020 meeting. A summary of CEO and CEO Executive Assistant expenditure is provided in the table below and a full summary is attached as a separate circulation:

CEO & CEO Executive Assistant Expenditure**1 May to 31 July 2024**

Employee	Credit Card	Other
Chief Executive Officer	\$512.28	\$0.00
Chief Executive Officer	\$0.00	\$902.25
CEO Executive Assistant	\$4,108.83	\$55.00
Total Expenditure	\$4,621.11	\$957.25

'Other' expenditure accounts for employee reimbursements either through Petty Cash or the Creditor system.

Credit Card and Other Expenditure transactions are approved by the CFO or Director Corporate Services, rather than the Mayor.

a. Council Plan and Policy Linkage

Leading Glenelg - Create shared visions within the Community, ensuring agreed outcomes

b. Legislative, Legal and Risk Management Considerations

In June 2019 the Victorian Auditor-General tabled its report to Parliament on Fraud and Corruption Controls – Local Government. In this report VAGO identified limitations in fraud and corruption controls over staff expenditure, particularly CEO expenditure. Council have prepared this report on credit card and reimbursement expenditure for the CEO and CEO EA to improve these controls.

c. Consultation and/or communication processes implemented or proposed

The VAGO Report on Fraud and Corruption Control has been presented to Councillors, Audit and Risk Committee and the Executive Team.

d. Financial Implications and Collaboration

It is not possible to quantify the financial or resource implications relating to any improvements in internal controls.

e. Governance Principles

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. CEO and EA Credit Card Expenditure May to July 2024 Dashboard [8.5.1 - 4 pages]
2. Cash Reimbursements [8.5.2 - 1 page]

8.6. AUDIT AND RISK COMMITTEE WORK PLAN YEAR ENDING 2025

Author: Kylie Walford, Corporate Governance Coordinator
Director: David Hol, Director Corporate Services

Executive Summary

In accordance with Section 54 (3) of the *Local Government Act 2020* an Audit and Risk Committee must adopt an annual work program (plan).

The Annual Work Plan is a standing item to the Audit and Risk Committee Agenda.

Recommendation

That the Audit and Risk Committee receives the Audit and Risk Committee Annual Work Plan for the year ending 30 June 2025, as a quarterly standing item, with the inclusion of two additional items as recommended by the Victorian Auditor General's Office (VAGO).

MOTION

MOVED Member Greg Tremewen

That the Audit and Risk Committee receives the Audit and Risk Committee Annual Work Plan for the year ending 30 June 2025, as a quarterly standing item, with the inclusion of two additional items as recommended by the Victorian Auditor General's Office (VAGO).

SECONDED Member Philip Saunders

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Bonnie Holmes, Member Greg Tremewen, Mayor Cr Stephens, Cr Carr and Cr Northcott.

AGAINST: Nil

Background/Key Information:

The Audit and Risk Committee endorsed the Audit and Risk Committee Annual Work Plan for the year ending 30 June 2025 at its meeting on 6 June 2024, with Council adoption on 23 July 2024.

The annual work plan sets the agenda for the Committee for the next 12 months.

There are two additions to the Annual Workplan as a result of four recommendations from the VAGO Report '*Results of 2022-23 Audits: Local Government*', tabled in Parliament on 7 March 2024 and outlined in the Interim Management Letter for the period ending 30 June 2024 by Council's External Auditors KPMG. These recommendations were directed to all 79 Councils. Two of these recommendations are to be incorporated into the Audit and Risk Committee Annual Work Plan:

1. VAGO 2024.LG2 Asset Valuations – Finance Team Briefing

We recommend that finance teams:

- Prepare and present a paper to their audit and risk committee prior to 30 June each year that outlines the:
 - Requirements of the council's accounting policy with respect to property, infrastructure assets, plant and equipment.
 - Approach to assessing the fair value of each class of property, infrastructure assets, plant and equipment, including the engagement of an expert valuer and key milestones.
 - Likely outcomes for the respective reporting cycle (expected movements in fair value and resultant impact on the financial (report)).

Subsequently it is recommended that the Audit And Risk Committee include in its work plan an item to receive a report on Council Assets and the applicable Accounting policies and approach to valuations including likely impact of movements in fair value for the respective financial year.

2. VAGO 2024.LG3 Asset Valuations – Audit and Risk Committee Oversight

We recommend that audit and risk committees:

- Prior to balance date, review the finance team's accounting paper.
- After balance date and at the time of reviewing the draft financial report:
 - Determine whether there have been any changes to circumstances that would indicate that key assumptions behind the finance team's initial advice and key judgements no longer hold true.
 - Assess the reasonableness of the valuation and fair value assessment outcomes.
- Update their annual work plan to include the above tasks.

Accordingly, it is recommended that the Audit and Risk Committee include in its work plan an item to receive a report on summary of asset valuations for Audit and Risk Committee review prior to signing of the financial statement.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

Section 54 (3) of the *Local Government Act 2020* states that an Audit and Risk Committee must adopt an annual work program.

c. Consultation and/or communication processes implemented or proposed

Quarterly Audit and Risk Committee item to be reviewed prior to 30 June each year.

d. Financial Implications and Collaboration

Not Applicable.

e. Governance Principles

Local, Regional, state and national plans and policies are to be taken into account in strategic planning and decision making.

Council decisions are to be made and actions taken in accordance with the relevant law.

The transparency of Council decisions, actions and information is to be ensured.

Collaboration with other Councils (section 109 *Local Government 2020*) and Governments and statutory bodies is to be sought along with Financial and Resource Implications and Opportunities.

Priority is to be given to achieving the best outcomes for the municipal community, including future generations.

The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted.

The municipal community is to be engaged in strategic planning and strategic decision making.

Innovation and continuous improvement is to be pursued.

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. Audit and Risk Committee Annual Work Plan 1 July 2024 - 30 June 2025 [8.6.1 - 5 pages]

10. ANY OTHER BUSINESS

Nil.

11. NEXT AUDIT AND RISK COMMITTEE MEETING

The next Audit and Risk Committee Meeting will be held on Thursday 5 December 2024, commencing at 1:00pm.

12. CLOSURE OF AUDIT AND RISK COMMITTEE MEETING

The Audit and Risk Committee meeting closed at 2:57 pm.



Glenelg Shire Council
Minutes of the Unscheduled Audit and Risk Committee Meeting
held on
Friday 18 October 2024 at 12:00 pm at
Glenelg Shire Offices
71 Cliff Street, Portland

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1. Present

Mr David Stafford (Independent Member/Chairperson) **Attended Online**
Mr Philip Saunders (Independent Member)
Mr Greg Tremewen (Independent Member) **Attended Online**
Mr Anthony Oxford (Independent Member)
Cr Karen Stephens (Mayor) **Attended Online**
Cr Michael Carr (Councillor)
Ms Helen Havercroft (Chief Executive Officer)
Mr David Hol (Director Corporate Services)
Ms Rebecca Campbell (Chief Finance Officer)
Ms Kylie Walford (Corporate Governance Coordinator)
Mr Brett Jackson (Executive Manager Governance) **Attended Online**
Mr Chris Saunders (Operations Manager, Infrastructure Services)
Mr Ricky Luke (Team Leader, Design and Assets, Infrastructure Services)
Mr Luke Snowdon (KPMG) **Attended Online**
Mr Eugene Soh (KPMG) **Attended Online**
Ms Sarah Bretherton (Executive Assistant Corporate Services)

2. ACKNOWLEDGEMENT OF COUNTRY

The Chairperson read the Acknowledgement of Country.

3. RECEIPT OF APOLOGIES

Ms Bonnie Holmes (Independent Member)
Mr John Northcott (Councillor)
Mr Brad Ead (AFS & Associates)

4. DECLARATIONS OF CONFLICT OF INTEREST

A Councillor or Officer with a conflict of interest in an item on the Agenda must indicate that they have a conflict of interest by clearly stating:

- The item for which they have a conflict of interest
- Whether their conflict is **general** or **material**; and
- The circumstances that give rise to the conflict of interest.

Declaration of material or general conflict of interest must also be advised by Councillors and Officers at the commencement of discussion of the specific item.

5. MANAGEMENT REPORTS

5.1. KPMG OUTCOME OF THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS AND PERFORMANCE STATEMENT

Author: Rebecca Campbell, Chief Finance Officer
Director: David Hol, Director Corporate Services

Executive Summary

The purpose of this report is to enable the Audit and Risk Committee to consider Council's Financial Performance for 2023/24 in comparison to Budget 2023/24 and prior year actuals for 2022/23.

Recommendation

That the Audit and Risk committee receives the Audited Annual Financial Report as at 30 June 2024.

MOTION

MOVED Member Greg Tremewen

That the Audit and Risk committee receives the Audited Annual Financial Report as at 30 June 2024.

SECONDED Member Philip Saunders

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Greg Tremewen, Member Anthony Oxford, Mayor Cr Stephens and Cr Carr.

AGAINST: Nil

Background/Key Information:

The attached draft report represents the financial situation of Council at 30 June 2024 and has been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020* and *Australian Accounting Standards* and other mandatory professional reporting requirements.

The External Auditors (KPMG) have now forwarded the Financial Statements onto VAGO for finalisation. VAGO has four weeks to provide a response.

At the time of writing, KPMG are also reviewing the Performance Statement which could not be finalised until the Financial Statements had been completed. As referenced in their closing report, KPMG expect to conclude that the Performance Statement is presented fairly and expect to issue unmodified audit opinions. We are anticipating that this can be confirmed at the meeting.

Council staff have experienced delays finalising its 2023/24 Audit due to material issues identified with Asset Revaluations. Extensive work has been undertaken by

Finance staff to calculate revaluation amounts using accepted indices that reflect market changes in Infrastructure Assets. Council staff have worked closely with KPMG, whom have consulted with VAGO as required, to provide a result that is satisfactory to all parties involved and provides a Fair Value assessment outcome.

As highlighted in the closing report, the infrastructure assets have incurred an uplift of approximately \$95m. Another notable change has been the adjustment in the landfill aftercare provision liability, reducing by some \$5m.

It is also noted that there is a short-term cash/asset deficiency in its Balance Sheet. As at 30 June, Current Assets are \$11.5M and Current Liabilities are \$22.4M. Current Liabilities include approx. \$10M of Grant funding (Unearned income as at 30 June) for Capital Works projects in prior financial years that are uncompleted at 30 June. To deliver these projects, as per the 2024/25 Adopted Budget, Council staff are preparing to draw down a \$7M loan which is part of the \$14.1M unused loan facilities as of 30 June 2024. Note that Council has provided a resolution to access the \$7m loan only. In addressing further liquidity issues, Council has a reduced Capital Works program for 2024/25.

In line with historical trends, of the \$5.1M employee entitlements, it is expected that the employee entitlement provision of \$2.1M will be utilised in the twelve-month period. It is on this basis the financial statements are prepared on a going concern basis in 2023/24.

The Financial Statements form part of the annual report. Council is required under the *Local Government Act 2020* to present the annual report to an open Council meeting within four months of the end of the financial year and prior to a general election. The Council meeting to consider the annual report is scheduled for the 22 October.

Council is seeking comments from the Audit and Risk Committee on the annual Financial Statements which will be communicated to Council for its consideration.

The attachments include the draft closing report and management letter.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

The financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general-purpose financial report complies with the *Australian Accounting Standards (AAS)*, other authoritative pronouncements of the Australian Accounting Standards Board, *the Local Government Act 2020*, and *the Local Government (Planning and Reporting) Regulations 2020*.

Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the *Australian Accounting Standards*.

The Financial Statements form part of the annual report. Council is required under the Local Government Act 2020 to present the annual report to an open Council meeting within four months of the end of the financial year and prior to a general election.

c. Consultation and/or communication processes implemented or proposed

The financial statements are a key component of the Annual Report which is available on the website and from Customer Service Centre's.

d. Financial Implications and Collaboration

Financial resources administration time is provided for in the adopted budget.

The cost of the external audit for 2024/25 has increased following the tender process undertaken by VAGO for Glenelg Shire Councils appointed external auditors.

e. Governance Principles

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. 2023 2024 Financial Statements Glenelg Shire Council - 15 October 2024 [**5.1.1** - 53 pages]
2. C 7a Final management letter GSC Updated as at 15 October 24 [**5.1.2** - 15 pages]
3. C 4 Closing Report GSC Updated as at 14 October 24 [**5.1.3** - 22 pages]

5.2. LOCAL GOVERNMENT PERFORMANCE REPORTING FRAMEWORK

2023/2024

Author: Rebecca Campbell, Chief Finance Officer
Director: David Hol, Director Corporate Services

Executive Summary

The purpose of this report is to present to the Audit and Risk Committee the 2023/24 Performance Statement and LGPRF Reports (including Governance and Management Checklist) in accordance with the *Local Government (Planning & Reporting) Regulations 2020*.

Recommendation

That the Audit and Risk Committee:

1. Notes the 2023/24 Performance Statement and LGPRF Reports (including Governance and Management Checklist) for the year ended 30 June 2024 to be approved 'in principle'; and
2. Recommends the 2023/24 Performance Statement and LGPRF Reports (including Governance and Management Checklist) for the year ended 30 June 2024 be presented to Council for adoption in principle, subject to any minor administrative changes required by the Committee, KPMG and/or VAGO.

MOTION

MOVED Member Philip Saunders

That the Audit and Risk Committee:

1. **Notes the 2023/24 Performance Statement and LGPRF Reports (including Governance and Management Checklist) for the year ended 30 June 2024 to be approved 'in principle'; and**
2. **Recommends the 2023/24 Performance Statement and LGPRF Reports (including Governance and Management Checklist) for the year ended 30 June 2024 be presented to Council for adoption in principle, subject to any minor administrative changes required by the Committee, KPMG and/or VAGO.**

SECONDED Member Anthony Oxford

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Greg Tremewen, Member Anthony Oxford, Mayor Cr Stephens and Cr Carr.

AGAINST: Nil

Background/Key Information:

The Local Government Performance Reporting Framework (LGPRF) was introduced by the State Government in 2014 to ensure that all Councils are measuring and reporting on their performance in a consistent way.

The 2023/24 draft Performance Statement and LGPRF Reports (including the Governance and Management Checklist) accompanying this report reflect the results and outcomes for the financial year.

The Framework consists of four indicator sets (Service Performance; Financial Performance; Sustainability; and Governance and Management) and is mandatory for inclusion in the annual report. Mandatory service reporting includes a variety of measures and data for the following services:

- Aquatic facilities
- Animal management
- Food safety
- Governance
- Libraries
- Maternal Child Health (MCH)
- Roads
- Statutory planning
- Waste collection.

The results generated from the data collection are transferred into three main documents for inclusion in the Annual Report. These are:

- Report of Operations 2023/24
- Performance Statement 2023/24
- Governance and Management Checklist.

The Performance Report is also subject to Audit through councils externally appointed Auditor, KPMG. At the time of writing, KPMG were finalising their review of the documentation.

There has been significant discussion between Council and KPMG regarding the Financial Statements and KPMG have indicated in their closing report dated the 14 October 2024 that they expect to conclude that the performance statement is presented fairly and expect to issue unmodified audit opinions.

It is anticipated that this can be confirmed at the meeting.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

LGPRF reporting is mandatory for all Council's in Victoria under the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

c. Consultation and/or communication processes implemented or proposed

The 2023/24 Performance Statement and LGPRF Reports (including the Governance and Management Checklist) will be included in the Annual Report. In accordance with the *Local Government Act 2020*, the Annual Report must be presented to a Council Meeting (open to the public) before the general election.

The LGPRF template will also be submitted to Local Government Victoria (LGV) electronically within the nominated timelines. Once the review is complete, Council will email the approved template to LGV.

Councils are encouraged to consider media releases ahead of the public release of their data. The LGPRF provides an opportunity for Council's to improve the transparency and accountability of council performance to ratepayers.

d. Financial Implications and Collaboration

The LGPRF provides Council with an ability to measure performance in various service areas and to compare results to other Council's. Financial resources administration time is provided for in the adopted budget.

e. Governance Principles

The transparency of Council decisions, actions and information is to be ensured.

The municipal community is to be engaged in strategic planning and strategic decision making.

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. LGPRF - Section 1 - Glenelg Governance and Management Checklist 2023-24 [5.2.1 - 2 pages]
2. LGPRF - Glenelg Performance Statement 2023-24 [5.2.2 - 5 pages]
3. LGPRF - Glenelg Report of Operations 2023-24 [5.2.3 - 8 pages]

5.3. SUMMARY OF ASSET VALUATIONS

Author: Rebecca Campbell, Chief Finance Officer
Director: David Hol, Director Corporate Services

Executive Summary

The purpose of this report is to provide the Audit & Risk Committee with a Summary of Asset Valuations for the financial year ended 30 June 2024. This paper includes a summary of our results and contains information on how final valuation amounts were calculated for 2023/24. It also contains recommendations and a timeline for addressing the Valuations that will be required to be completed for our 2024/25 Financial Statements.

Recommendation

That the Audit and Risk committee receive this accounting paper for 30 June 2024 providing a Summary of Asset Valuations for 2023/24 and recommendations for addressing valuations for 2024/25.

MOTION

MOVED Member Greg Tremewen

That the Audit and Risk committee receive this accounting paper for 30 June 2024 providing a Summary of Asset Valuations for 2023/24 and recommendations for addressing valuations for 2024/25.

SECONDED Member Philip Saunders

CARRIED

FOR: Member David Stafford, Member Philip Saunders, Member Greg Tremewen, Member Anthony Oxford, Mayor Cr Stephens and Cr Carr

AGAINST: Nil

Background/Key Information:

As a result of Recommendations from the *Results of 2022/23 Audits: Local Government* report, 6 recommendations were put forward. 4 of these Recommendations were included in Council's Interim Management Letter from May 2024.

In response to item 2023.LG3, the finance team is to prepare a paper summarising the 2023/24 Asset Valuations for the Audit and Risk Committee prior to signing of the Financial Statements. The Accounting paper is attached.

a. Council Plan and Policy Linkage

Our Voice and Action - A highly engaged and capable local government, leading Glenelg to ensure the needs and aspirations of our community are realised.

b. Legislative, Legal and Risk Management Considerations

Valuations are an integral part of Councils Financial Statements which are to be included in the Annual Report in accordance with the ([Local Government Act 2020](#)).

c. Consultation and/or communication processes implemented or proposed

Asset Valuations are a key component of Council's Financial Statements and Annual Report. The valuation report is to be developed for Audit and Risk Committee consideration and comment.

d. Financial Implications and Collaboration

Given the significant number of Assets managed by Council there is a high risk for material misstatement in the financial report and performance statement without regular review of asset valuations.

It is also expected that there will be budget implications for the costs associated with external valuations.

e. Governance Principles

The transparency of Council decisions, actions and information is to be ensured.

The ongoing financial viability of the Council is to be ensured.

Attachment List

1. Summary of 2023-24 Asset Valuations including recommendations [5.3.1 - 8 pages]

6. NEXT AUDIT AND RISK COMMITTEE MEETING

The next Audit and Risk Committee Meeting will be held on Thursday 5 December 2024.

7. CLOSURE OF AUDIT AND RISK COMMITTEE MEETING

The Audit and Risk Committee meeting closed at 12:51 pm.



AUDIT AND RISK COMMITTEE

BIANNUAL REPORT

For the Period 1 January 2024 to 30 June
2024

Presented to the Audit and Risk Committee on 12 September 2024.

To be received at the next available Council Meeting.

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PURPOSE OF THIS REPORT

The purpose of this report is to provide to Council a bi-annual report on the activities of Council's Audit and Risk Committee in accordance with the *Local Government Act 2020*.

BACKGROUND

Under Section 54 (5) of the *Local Government Act 2020* an Audit and Risk Committee must prepare a biannual audit and risk report that describes the activities of the Audit and Risk Committee and includes its findings and recommendations. This biannual report must be provided to the Chief Executive Officer for tabling at the next Council Meeting.

Under Section 53 of the *Local Government Act 2020* it is a requirement that Council must establish an Audit and Risk Committee.

The Glenelg Shire Council Audit Committee (the Committee) was established in 1997 and the Audit and Risk Committee was reconstituted on 25 August 2020 following the introduction of the *Local Government Act 2020*.

AUDIT COMMITTEE CHARTER

Under Section 54 (1) of the *Local Government Act 2020* it is a requirement for Council to prepare and approve an Audit and Risk Committee Charter.

The Committee reports to Council and provides advice, assurance and recommendations relevant to its charter.

Under Section 54 (2) of the *Local Government Act 2020*, the Audit and Risk Committee Charter must specify the functions and responsibilities of the Audit and Risk Committee including the following:

- Monitor the compliance of Council policies and procedures with:
 - The overarching governance principles; and
 - The *Local Government Act 2020* and the regulations and any Ministerial directions.
- Monitor Council financial and performance reporting;
- Monitor and provide advice on risk management and fraud prevention systems and controls; and
- Oversee internal and external audit functions.

The Charter is reviewed bi-yearly. The revised Audit and Risk Committee Charter for 2023-2025 was received by the Audit and Risk Committee on 1 June 2023 and therefore is due for review by June 2025.

MEMBERSHIP

Membership of the Committee currently comprises of five independent representatives, one of whom is chair, and three Councillors including the Mayor. The Committee meets at least four times a year.

Membership for the period 1 January 2024 to 30 June 2024 was as follows:

Name	Membership Type	Term Expiry Date
Independent Members		
Mr David Stafford	Independent Member – <i>Chairperson (elected 7 December 2023)</i>	26 August 2024
Mr Philip Saunders	Independent Member	29 February 2025
Ms Bonnie Holmes	Independent Member	31 August 2025
Mr Greg Tremewen	Independent Member	26 April 2027
Mr Tony Oxford	Independent Member (Appointed 26 June 2024)	25 June 2028
Councillor Representatives		
Cr Karen Stephens	Mayor	November 2024
Cr Michael Carr	Councillor	November 2024
Cr John Northcott	Councillor	November 2024

The Chairperson of the Committee is appointed on an annual basis from the independent membership by all members of the Committee.

The Chief Executive Officer, Director Corporate Services, Chief Finance Officer and Corporate Governance Coordinator attend all meetings by invitation to assist the Committee, however they do not have voting rights. A standing invitation is also extended to the Council's appointed VAGO representative (external auditor) KPMG and Council's Internal Auditors (AFS & Associates).

MEETINGS AND ATTENDANCE

Two meetings were held between 1 January 2024 and 30 June 2024 and member attendance was as follows:

Member Name	6 March 2024	6 June 2024
Mr David Stafford	✓	✓
Mr Philip Saunders	✓	✓
Ms Bonnie Holmes	✓	✓
Mr Greg Tremewen	✓	✓
Mr Tony Oxford	Not yet appointed	Not yet appointed
Cr Karen Stephens	✓	✓
Cr Michael Carr	✓	✓

Cr John Northcott	✓	✓
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✓ = Attended

✖ = Apology received

The Committee's meeting schedule for the remainder of the calendar year is as follows:

- 12 September 2024
- 5 December 2024.

EXTERNAL AUDIT

Council's external auditor is the Victorian Auditor General. The Auditor-General appointed KPMG in November 2023 as its audit service provider to conduct the Glenelg Shire annual financial audit for the 2023/24 financial year.

The External Auditor's primary duty is to express an opinion on the financial statements, and to report to Council on any weakness in internal control identified during the audit.

INTERNAL AUDIT

Council manages the internal audit function with audits being outsourced to a single service provider established via a public tender process to obtain specialist audit and financial advice and satisfy the requirements under the Council's Procurement Policy. AFS & Associates were awarded the contract on 1 August 2022, expiring 1 August 2024 with an option for one (1) two (2) year extension.

In accordance with the Audit and Risk Committee Charter, Council sets a Strategic Internal Audit Plan to direct the activities of the internal audit function. Internal audit provides a review of the effectiveness of governance, risk management and control processes.

A three-year Strategic Internal Audit Plan 2021-2024 was adopted by Council on 27 July 2021. The following Internal Audits were presented during the period 1 January 2024 and 30 June 2024:

- **Internal Audit – Data Analytics**
(Internal Audit undertaken by AFS & Associates, presented to the Audit and Risk Committee on 6 June 2024)

For this review the objectives of the scope of works assessed the controls and processes associated within:

The scope of the review was as follows:

- Payroll

Perform data analytical procedures to identify trends, anomalies or exceptions in payroll for discussion and investigation for the period 1 March 2023 to 29 February 2024.

- Procurement and Accounts Payable

Perform data analytical procedures to identify trends, anomalies, or exceptions in procurement and accounts payable data for discussion and investigation for the period 1 March 2023 to 29 February 2024.

- Corporate Credit and Fuel Cards

Data mining across selected card holders to analyse and report on extent and integrity of fuel and corporate credit card use.

In the final report, under detailed findings, there were four audit findings. All findings were classified as a minor risk exposure.

Of the four recommendations, all four were agreed to by management and the relevant management comments were applied, with target completion dates assigned.

- **Internal Audit – Risk Assessment and Strategic Internal Audit Program**
(Internal Audit undertaken by AFS & Associates, presented to the Audit and Risk Committee on 6 June 2024)

A risk survey was conducted with Audit and Risk Committee Independent Members, Councillor Committee Members, Executive Team and key management to gain an understanding of the key risk areas of concern to Glenelg Shire Council. As a result of the risk assessment, a draft three year program was developed and is presented to the Audit and Risk Committee and Council for consideration.

Whilst a three-year program is being proposed, the Audit and Risk Committee will retain its ability to recommend amendments as required, where circumstances change or new risks present. An annual review of the audit plan will continue to be undertaken.

The internal audit reports contain recommendations regarding process and/or control improvements, along with management comments, which are included in the Audit and Risk Action Plan and reviewed quarterly by the Audit and Risk Committee to monitor the outstanding actions.

KEY ACTIVITIES – AUDIT AND RISK ANNUAL WORK PLAN

Under Section 54 (3) of the *Local Government Act 2020* an Audit and Risk Committee must adopt an annual work program.

The Audit and Risk Committee Annual Work Plan sets the framework for the reports to be considered by the Committee throughout the year.

In addition, the Executive Team include additional items of interest during the year to keep the Committee briefed of emerging issues or changes.

The key activities of the Committee for the period 1 January 2024 and 30 June 2024 were as follows:

Financial Reports

The Committee considered the following finance reports between 1 January 2024 and 30 June 2024:

- Glenelg Shire Council Financial Report December 2023
- Update on Budget Timetable 2024/25
- Status of the Budget 2024/2025 process
- Councillor Expenditure Report
- CEO and EA Expenditure Report – Credit Card reimbursements

Risk Management

At each of its meetings the Committee considered a report that provides an overview of developments in relation to Council's organisational risk management function.

The Committee considered the following risk management reports between 1 January 2024 and 30 June 2024:

- Risk, Workcover and OHS Quarterly Report
- Council Litigation Matters

Other Matters

The Committee also considered the following matters during the period 1 January 2024 and 30 June 2024 in accordance with its Charter and Annual Work Plan:

- Draft External Audit Strategy Memorandum
- Interim Management Letter for the Financial Year Ending 30 June 2024

- Strategic Internal Audit Program Status Update
- Draft Strategic Internal Audit Program July 2024 to June 2027
- Industry Update (Regulatory and Integrity Agency Reports)
- Audit and Risk Committee Biannual Report for the period 1 July 2023 – 31 December 2023;
- Security and Penetration Test
- Local Government Performance Reporting Framework 2023/2024 (Half year report)
- Glenelg Shire Council Project Update
- Audit and Risk Committee Self-Assessment Survey 2023-2024
- Audit and Risk Action List
- Cyber Security Incident Report
- Road Management Plan Compliance Report
- WEX Motorpass Fuel Cards for the 2023/2024 year
- Attestation Compliance Report
- Draft Audit and Risk Committee Annual Work Plan Ending 30 June 2025

MINUTES OF THE AUDIT AND RISK COMMITTEE

In accordance with Section 54(6) of the *Local Government Act 2020* the Chief Executive Officer must ensure the preparation and maintenance of agendas, minutes and reports of the Audit and Risk Committee and table reports and annual assessments of the Audit and Risk Committee at Council meetings when required and when requested by the chairperson of the Audit and Risk Committee.

Accordingly, all minutes of the Audit and Risk Committee are presented to the next available Council Meeting.

CONCLUSION

It is of the view that the Audit and Risk Committee has discharged its responsibilities under the Audit and Risk Committee Charter and that with the information presented to it, considers the Council has strong executive management, leadership and governance processes in place to proactively respond to organisational risks that may present.

The Strategic Internal Audit Plan and Internal Audit Annual Work Plan have been developed taking into consideration both the organisation's operational and strategic risks as well as current emerging issues faced by the Glenelg Shire Council.

The Committee will continue to review Council's governance, accountability, risk and internal controls to reduce the risk to the organisation and recommend improvements where identified.



David Stafford, Chair

On behalf of the Audit & Risk Committee
22 August 2024

Audit & Risk Committee Self-Assessment Survey

Performance for the Year Ended 30 June 2024

Rating Scale	1 = Area for focus	2 = Performing as expected	3 = Special Strength
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Your Ratings of Performance

Comments are expected from respondents in the spaces provided at the end of each section where Ratings of 1 are given. This will assist in the identification of opportunities for improvement.

All comments (not including member name) will be provided verbatim in the public Council Meeting Agenda. Any confidential comments should be discussed with the Chief Executive Officer.

ID	Questions	Ratings [Select boxes as appropriate]			
		1	2	3	Comments/ Suggestions for Improvement (if rating of 1 is given)
A. Audit and Risk Committee Charter					
1	The Charter clearly articulates the Committee's roles and responsibilities and provides it with the necessary authority to discharge them		3	3	
2	The Charter facilitates and supports the effective operation of the Committee		3	2	One left blank.
3	During the past year, the Committee has adequately addressed all of its responsibilities as detailed in the Charter		4	2	
4	The Charter ensures the Committee is sufficiently independent from the management of Council		4	2	
			14	9	
B. Skills and Experience					
5	The Committee has the desired mix of skills to allow it to effectively discharge its responsibilities		3	3	Skills matrix needs consideration when recruiting
6	The Committee has been able to analyse and critically evaluate information presented to it by management	1	3	2	Information too detailed. Normally up to 400 pages to read.
7	There is a clear process that Committee members can follow to access advice and /or training to improve their skills and knowledge		5	1	
8	The Committee's collective skills are adequate in light of its responsibilities		4	2	
9	The Committee has responded appropriately where significant risks and/or control breakdowns have been brought to its attention		4	2	
10	The Committee has shown an openness to new ideas and different views in its deliberations		3	3	
11	The Committee has been sufficiently probing and challenging in its deliberations.		4	2	

ID	Questions	Ratings [Select boxes as appropriate]			
		1	2	3	Comments/ Suggestions for Improvement (if rating of 1 is given)
		1	26	15	
C. Understanding the Business					
12	The Committee has an adequate understanding of Council's:				
	- Risk management framework and risk profile		4	2	
	- Internal control framework to mitigate significant risks		3	2	One left blank.
	- Financial and statutory reporting requirements		3	3	
	- Legislative compliance requirements		4	2	
			14	9	
13	The Committee receives appropriate briefings on:				
	- Current and emerging business risks		2	3	One left blank as it was believed that the Committee does not receive briefings as such.
	- Changes in financial reporting requirements		2	3	One left blank as it was believed that the Committee does not receive briefings as such.
	- Changes in performance reporting requirements		2	3	One left blank as it was believed that the Committee does not receive briefings as such.
	- Integrity Body reports		2	3	One left blank as it was believed that the Committee does not receive briefings as such.
	- Changes in the business/regulatory environment		2	3	One left blank as it was believed that the Committee does not receive briefings as such.
			10	15	
D. Meeting Administration and Conduct					
14	The Committee has had an appropriate number of meetings to properly discharge its responsibilities		3	3	
15	Agendas are structured to allow sufficient time to discuss all critical issues		4	2	
16	The Committee receives agendas and supporting papers in sufficient time prior to meetings		3	3	
17	Agendas and supporting papers are of sufficient clarity and quality to enable the Committee to make informed decisions	1	3	2	1. Agendas are too detailed. 2. Nearly all the time.
18	Committee meetings are well run and productive		3	3	
19	Committee minutes are appropriately maintained and provided to Council on a timely basis		4	2	
		1	20	15	
E. Communications with Council					
20	Committee communications to Council about its deliberations and decisions are appropriate.		4	2	

ID	Questions	Ratings [Select boxes as appropriate]				Comments/ Suggestions for Improvement (if rating of 1 is given)
		1	2	3		
21	Committee reports to Council on its activities are appropriate		4	2		
			8	4		
F. Management Commitment & Support						
22	Information and briefing papers presented by management meet the Committee's expectations in respect of:					
	- Council's risk profile and mitigating actions for key risks	1	3	2		Papers are too detailed.
	- Maintenance of a strong internal control environment that is effective in mitigating key risks	1	3	2		Papers are too detailed.
	- Management of Council's compliance and regulatory obligations	1	3	2		Papers are too detailed.
	- Council's external reporting requirements	1	3	2		Papers are too detailed.
23	The Committee has a positive attitude to continuous improvement in its dealings with management		4	2		
		4	16	10		
G. Internal Audit						
24	The Committee considered the performance of the internal audit function		3	3		
25	The adequacy of the independent internal audit advisory service is essential to the effectiveness of internal audit to provide assurance to the Audit and Risk Committee		3	3		We rely on what is expected of an IA function at LGA level to meet benchmarks of other similar sized organisations.
26	The Committee reviewed and approved the Strategic Internal Audit Plan (SIAP)		4	2		
27	The Committee reviewed and approved any significant changes to the Strategic Internal Audit Plan (SIAP)		4	2		
28	The Committee reviewed all internal audit reports and monitored management responses to recommendations		4	2		
29	The Committee reviewed the Internal Audit Charter to ensure that appropriate structures, authority, access and reporting arrangements are in place for the internal audit function		4	2		
			22	14		
H. External Audit						
30	The Committee reviewed and approved the external audit strategy		4	2		
31	The Committee reviewed external audit reports and management letters and monitored management responses to findings and recommendations made by external audit		4	2		

32	The Committee provided feedback on the performance of external audit		4	2	
			12	6	
	TOTAL RESPONSES	6	142	97	

I. Other Comments [Please phrase your comments as opportunities for improvement]

- Performing as Expected.
- The committee is operating well with a sound structure that has been developed over a number of years. We would like to monitor what other AR committees' are doing to ensure we are working towards best practice. Committee membership is strong with some planning for the future occurring.
- Reports are too detailed. Agendas can be up to 400 pages to read.



OATH OF OFFICE

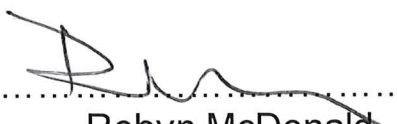
Section 30(1), *Local Government Act 2020*

AFFIRMATION


"I Robyn McDonald, will undertake the duties of the office of Councillor in the best interests of the municipal community.

I will abide by the Model Councillor Code of Conduct and uphold the standards of conduct set out in the Model Councillor Code of Conduct.

I will faithfully and impartially carry out and exercise the functions, powers, authorities and discretions vested in me under the *Local Government Act 2020* and any other Act to the best of my skill and judgement."


.....
Robyn McDonald

Declared at Portland this 11th day of November 2024 before me.


.....
Helen Havercroft
Chief Executive Officer



OATH OF OFFICE

Section 30(1), *Local Government Act 2020*

OATH

"I Duane Angelino, swear by Almighty God that I will undertake the duties of the office of Councillor in the best interests of the municipal community.

I will abide by the Model Councillor Code of Conduct and uphold the standards of conduct set out in the Model Councillor Code of Conduct.

I will faithfully and impartially carry out and exercise the functions, powers, authorities and discretions vested in me under the *Local Government Act 2020* and any other Act to the best of my skill and judgement."

Duane Angelino

Declared at Portland this 11th day of November 2024 before me.

Helen Havercroft
Chief Executive Officer



OATH OF OFFICE

Section 30(1), *Local Government Act 2020*

OATH

"I John Pepper, swear by Almighty God that I will undertake the duties of the office of Councillor in the best interests of the municipal community.

I will abide by the Model Councillor Code of Conduct and uphold the standards of conduct set out in the Model Councillor Code of Conduct.

I will faithfully and impartially carry out and exercise the functions, powers, authorities and discretions vested in me under the *Local Government Act 2020* and any other Act to the best of my skill and judgement."

.....
John Pepper

Declared at Portland this 11th day of November 2024 before me.

.....
Helen Havercroft
Chief Executive Officer



OATH OF OFFICE

Section 30(1), *Local Government Act 2020*

OATH

"I Karen Stephens, swear by Almighty God that I will undertake the duties of the office of Councillor in the best interests of the municipal community.

I will abide by the Model Councillor Code of Conduct and uphold the standards of conduct set out in the Model Councillor Code of Conduct.

I will faithfully and impartially carry out and exercise the functions, powers, authorities and discretions vested in me under the *Local Government Act 2020* and any other Act to the best of my skill and judgement."


.....
Karen Stephens

Declared at Portland this 11th day of November 2024 before me.


.....
Helen Havercroft
Chief Executive Officer



OATH OF OFFICE

Section 30(1), *Local Government Act 2020*

AFFIRMATION

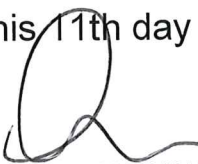
"I Matt Jowett, will undertake the duties of the office of Councillor in the best interests of the municipal community.

I will abide by the Model Councillor Code of Conduct and uphold the standards of conduct set out in the Model Councillor Code of Conduct.

I will faithfully and impartially carry out and exercise the functions, powers, authorities and discretions vested in me under the *Local Government Act 2020* and any other Act to the best of my skill and judgement."


.....
Matt Jowett

Declared at Portland this 11th day of November 2024 before me.


.....
Helen Havercroft
Chief Executive Officer



OATH OF OFFICE

Section 30(1), *Local Government Act 2020*

OATH

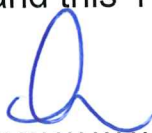
"I Michael Carr, swear by Almighty God that I will undertake the duties of the office of Councillor in the best interests of the municipal community.

I will abide by the Model Councillor Code of Conduct and uphold the standards of conduct set out in the Model Councillor Code of Conduct.

I will faithfully and impartially carry out and exercise the functions, powers, authorities and discretions vested in me under the *Local Government Act 2020* and any other Act to the best of my skill and judgement."


.....
Michael Carr

Declared at Portland this 11th day of November 2024 before me.


.....
Helen Havercroft
Chief Executive Officer



OATH OF OFFICE

Section 30(1), *Local Government Act 2020*

AFFIRMATION

"I Mike Noske, will undertake the duties of the office of Councillor in the best interests of the municipal community.

I will abide by the Model Councillor Code of Conduct and uphold the standards of conduct set out in the Model Councillor Code of Conduct.

I will faithfully and impartially carry out and exercise the functions, powers, authorities and discretions vested in me under the *Local Government Act 2020* and any other Act to the best of my skill and judgement."

Mike Noske

Declared at Portland this 11th day of November 2024 before me.

Helen Havercroft
Chief Executive Officer