

# NOTICE OF MEETING

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Dear Committee Members

You are requested to attend the following meeting of Council.

**CORPORATE, GOVERNANCE AND FINANCIAL SERVICES  
STANDING COMMITTEE MEETING OF  
ISAAC REGIONAL COUNCIL**

TO BE HELD ON  
**TUESDAY 8 JUNE 2021**  
COMMENCING AT 1.00PM  
COUNCIL CHAMBERS, MORANBAH

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**JEFF STEWART-HARRIS**

Chief Executive Officer

**DARREN FETTELL**

Committee Officer

Director Corporate Governance  
and Financial Services

**Committee Members:**

Cr Jane Pickels (Chair)

Mayor Anne Baker

Cr Sandy Moffat

Cr Lyn Jones

Cr Viv Coleman

## LOCAL GOVERNMENT ACT 2009

### Local Government Regulation 2012

#### Chapter 8, Part 2 Local Government Meetings and Committees

#### Division 1A, Requirements for Local Government Meetings Generally

#### Section 254J Closed meetings

- (1) A local government may resolve that all or part of a meeting of the local government be closed to the public.
- (2) A committee of a local government may resolve that all or part of a meeting of the committee be closed to the public.
- (3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—
  - (a) the appointment, discipline or dismissal of the chief executive officer;
  - (b) industrial matters affecting employees;
  - (c) the local government's budget;
  - (d) rating concessions;
  - (e) legal advice obtained by the local government or legal proceedings involving the local government including, for example, legal proceedings that may be taken by or against the local government;
  - (f) matters that may directly affect the health and safety of an individual or a group of individuals;
  - (g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government;
  - (h) negotiations relating to the taking of land by the local government under the [Acquisition of Land Act 1967](#);
  - (i) a matter the local government is required to keep confidential under a law of, or formal arrangement with, the Commonwealth or a State.
- (4) However, a local government or a committee of a local government must not resolve that a part of a local government meeting at which a decision mentioned in [section 150ER\(2\)](#), [150ES\(3\)](#) or [150EU\(2\)](#) of the [Act](#) will be considered, discussed, voted on or made be closed.
- (5) A resolution that a local government meeting be closed must—
  - (a) state the matter mentioned in subsection (3) that is to be discussed; and
  - (b) include an overview of what is to be discussed while the meeting is closed.
- (6) A local government or a committee of a local government must not make a resolution (other than a procedural resolution) in a local government meeting, or a part of a local government meeting, that is closed.

#### Conflict of Interest Obligations

Reference is made to Section 150EL of the Local Government Act 2009. Specifically, the obligation of Councillors when they first become aware they have a conflict of interest to make the Chief Executive Officer aware in writing or if in a meeting, ensure they declare immediately.

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**CORPORATE, GOVERNANCE AND FINANCIAL SERVICES**

**STANDING COMMITTEE MEETING**

**OF ISAAC REGIONAL COUNCIL**

**TO BE HELD ON**

**TUESDAY 8 JUNE 2021**

**COUNCIL CHAMBERS, MORANBAH**

1. OPENING OF THE MEETING
2. APOLOGIES
3. DECLARATION OF CONFLICTS OF INTEREST
4. CONFIRMATION OF MINUTES
5. OFFICER REPORTS
6. INFORMATION BULLETIN REPORT
7. GENERAL BUSINESS
8. CONCLUSION

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## 1. OPENING OF MEETING

## 2. APOLOGIES

## 3. DECLARATION OF CONFLICTS OF INTEREST

## 4. CONFIRMATION OF MINUTES

Corporate, Governance and Financial Services Standing Committee Meeting of Isaac Regional Council held in Council Chambers, Moranbah, commencing 1:00pm on Tuesday 11 May 2021.

## 5. OFFICER REPORTS

### 5.1 ISAAC REGIONAL COUNCIL MONTHLY FINANCIAL REPORT AS AT 31 MAY 2021

#### EXECUTIVE SUMMARY

In accordance with the *Local Government Regulation 2012* (s204) a monthly financial report is required to be presented to Council stating the progress made in relation to the budget for the period of the financial year as near as practicable to the end of month before the meeting is held.

### 5.2 WORK, HEALTH AND SAFETY UPDATE

#### EXECUTIVE SUMMARY

This report is provided as an update to Council on the current status of Work Health and Safety Management System (WHSMS).

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## 5.3 DEBT POLICY 2021/2022

### EXECUTIVE SUMMARY

Pursuant to Section 192 of *Local Government Regulation 2012*, a Local Government must prepare and adopt a Debt Policy for a financial year. The Debt Policy must state the new borrowings planned for the current financial year and the next 9 financial years, and the period over which the Local Government plans to repay existing and new borrowings.

## 5.4 REVENUE POLICY 2021/2022

### EXECUTIVE SUMMARY

Pursuant to Section 193 of *Local Government Regulation 2012*, a Local Government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

## 5.5 INVESTMENT POLICY 2021/2022

### EXECUTIVE SUMMARY

Pursuant to Section 191 of *Local Government Regulation 2012*, a Local Government must prepare and adopt an Investment policy. The Investment policy must outline the local government's investment objectives and overall risk philosophy and procedures for achieving the goals related to the investments stated in the policy.

## 5.6 RESERVES POLICY 2021/2022

### EXECUTIVE SUMMARY

Through the budget process, available funding sources for operational and capital purposes are reviewed for the annual budget and Long-Term Financial Forecast. This includes a review of Council's cash balances which are typically held in identified reserves. Adoption of the Reserves Policy provides the framework for maintaining accounting records of Council's cash backed reserve funds.

## 5.7 ISAAC STATE EMERGENCY SERVICES UNIT UPDATE

### EXECUTIVE SUMMARY

To provide an update on State Emergency Service (SES) operations within the Isaac region.

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## **5.8 COUNCILLOR REMUNERATION 2021-22: LOCAL GOVERNMENT REMUNERATION COMMISSION ANNUAL REPORT 2020**

### **EXECUTIVE SUMMARY**

In accordance with the requirements of the *Local Government Regulation 2012* (s247), Council is to consider the Local Government Remuneration Commission Annual Report 2020, released 11 December 2020, and seek Council's adoption of the remuneration for the Mayor and Councillors for Isaac Regional Council to apply from 1 July 2021.

## **6. INFORMATION BULLETINS**

### **6.1 CORPORATE, GOVERNANCE AND FINANCIAL SERVICES INFORMATION BULLETIN – JUNE 2021**

#### **EXECUTIVE SUMMARY**

The Corporate, Governance and Financial Services Directorate Information Bulletin for June 2021 is provided for Committee review.

### **6.2 PEOPLE AND PERFORMANCE INFORMATION BULLETIN – JUNE 2021**

#### **EXECUTIVE SUMMARY**

The People and Performance Information Bulletin for June 2021 is provided for Committee review.

## **7. GENERAL BUSINESS**

## **8. CONCLUSION**

# UNCONFIRMED MINUTES

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CORPORATE, GOVERNANCE AND FINANCIAL SERVICES STANDING  
COMMITTEE MEETING OF  
**ISAAC REGIONAL COUNCIL**

HELD ON  
**TUESDAY, 11 MAY 2021**  
**COMMENCING AT 1.00PM**

**ISAAC REGIONAL COUNCIL**  
**UNCONFIRMED MINUTES OF THE**  
**CORPORATE, GOVERNANCE AND FINANCIAL SERVICES**  
**STANDING COMMITTEE MEETING**  
**HELD IN COUNCIL CHAMBERS, MORANBAH**  
**ON TUESDAY 11 MAY 2021**

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**ISAAC REGIONAL COUNCIL**  
**UNCONFIRMED MINUTES OF THE**  
**CORPORATE, GOVERNANCE AND FINANCIAL SERVICES**  
**STANDING COMMITTEE MEETING**  
**HELD IN COUNCIL CHAMBERS, MORANBAH**  
**ON TUESDAY 11 MAY 2021 COMMENCING AT 1:00PM**

**ATTENDANCE**

Cr Jane Pickels, Division Seven (Chair)  
Cr Sandy Moffat, Division Two  
Cr Viv Coleman, Division Eight (*via video Conference*)

**OFFICERS PRESENT**

Mr Darren Fettell, Director Corporate, Governance and Financial Services  
Ms Liza Perrett, Manager Governance and Corporate Services  
Mr Michael Krulic, Manager Financial Services  
Mrs Alexis Coutts, Manager Organisational Safety  
Mr John Squire, Manager Contracts and Procurement  
Mr Bilal Akhtar, Strategic Asset Manager  
Ms Rebeca Molineaux, Manger People and Performance  
Mr Beau Jackson, Manager Brand, Media and Communications  
Mrs Nicole Money, Executive Assistant  
Ms Peata Munro, Executive Assistant  
Mrs Susan Martin, Manager Budget and Statutory Recording

**1. OPENING**

The Chair declared the meeting open at 1.00pm and acknowledged the traditional custodians of the land on which we meet today and paid her respects to their Elders past, present and emerging.

**Resolution No.:** CGFS0623

**Moved:** Cr Jane Pickels

**Seconded:** Cr Sandy Moffat

**That the Corporate, Governance and Financial Services Standing Committee accepts Cr Viv Coleman's participation in the meeting by video conference.**

**Carried**

## 2. APOLOGIES

The Committee received apologies from Mayor Anne Baker and Cr Lyn Jones.

**Resolution No.: CGFS0624**

**Moved: Cr Sandy Moffat**

**Seconded: Cr Viv Coleman**

**That the Corporate, Governance and Financial Services Standing Committee accepts the apologies received from Mayor Anne Baker and Cr Lyn Jones.**

**Carried**

## 3. DECLARATION OF CONFLICTS OF INTEREST

### DECLARABLE CONFLICT OF INTEREST

Cr Jane Pickels declared a declarable conflict of interest for Report 5.8 Update COVID-19 - Special Leave Policy as her husband is an employee of Isaac Regional Council.

### NOTE:

*Council acknowledges that Chapter 5B Councillors' Conflicts of Interest of the Local Government Act 2009 does not apply to a Councillor if the matter to be resolved relates to a corporation or association that arises solely because of a nomination or appointment of the councillor by the local government to be a member of the board of the corporation or association.*

## 4. CONFIRMATION OF MINUTES

Corporate, Governance and Financial Services Standing Committee Meeting of Isaac Regional Council held at Council Chambers, Moranbah, commencing at 1.00pm on Tuesday 14 April 2021.

**Resolution No.: CGFS0625**

**Moved: Cr Viv Coleman**

**Seconded: Cr Sandy Moffat**

**That the minutes from the Corporate, Governance and Financial Services Standing Committee meeting held at Council Chambers, Moranbah, commencing at 1.00pm on Tuesday 14 April 2021 are confirmed with the correction to the incorrect spelling of Cr Viv Coleman's name on Resolution CGFS0616.**

**Carried**

## 5. OFFICERS REPORTS

### 5.1

### Isaac Regional Council Monthly Financial Report as at 30 April 2021

#### EXECUTIVE SUMMARY

In accordance with the *Local Government Regulation 2012* (s204) a monthly financial report is required to be presented to Council stating the progress made in relation to the budget for the period of the financial year as near as practicable to the end of month before the meeting is held.

#### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Receive the financial statements for the period ended 30 April 2021 pursuant to and in accordance with the Local Government Regulation 2012 (s204).*

Resolution No.: CGFS0626

Moved: Cr Sandy Moffat

Seconded: Cr Viv Coleman

That the Committee recommends that Council:

- 1. Receive the financial statements for the period ended 30 April 2021 pursuant to and in accordance with the *Local Government Regulation 2012* (s204).**

**Carried**

### 5.2

### Work, Health and Safety Update

#### EXECUTIVE SUMMARY

This report is provided as an update to Council on the current status of Work Health and Safety Management System (WHSMS).

#### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Note the Work Health and Safety monthly report.*

**Resolution No.:** CGFS0627

**Moved:** Cr Viv Coleman

**Seconded:** Cr Sandy Moffat

**That the Committee recommends that Council:**

1. **Receive and note the Work Health and Safety monthly report.**

**Carried**

## 5.3

### 2020-2021 Annual Operational Plan - 3rd Quarter Performance Report

#### EXECUTIVE SUMMARY

The purpose of this report is to provide Council with the 3rd quarterly performance report, for period ending 31 March 2021, on the progress towards implementing the 2020-2021 Annual Operational Plan.

#### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

1. ***Receive and note the 3rd quarterly performance report on the 2020-2021 Annual Operational Plan, for period ending 31 March 2021.***

**Resolution No.:** CGFS0628

**Moved:** Cr Sandy Moffat

**Seconded:** Cr Viv Coleman

**That the Committee recommends that Council:**

1. **Receive and note the 3rd quarterly performance report on the 2020-2021 Annual Operational Plan, for period ending 31 March 2021.**

**Carried**

## 5.4 Fraud and Corruption Control Framework and Plan

### EXECUTIVE SUMMARY

The purpose of this report is to consider the endorsement of an updated suite of documents relating to Fraud and Corruption Control.

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Adopt the draft Fraud and Corruption Control Framework and Fraud and Corruption Control Plan.***
- 2. Note the action to review following receipt of the Internal Audit report relating to Awareness and Conflict of Interest, which will also inform the development of an appropriate training program.***
- 3. Delegate authority to the Chief Executive Officer to approve administrative amendments to the Fraud and Corruption Control Framework and Fraud and Corruption Control Plan, following the review as per clause 2. above, including enhancements relating to the training/awareness program.***

Resolution No.: CGFS0629

Moved: Cr Viv Coleman

Seconded: Cr Sandy Moffat

**That the Committee recommends that Council:**

- 1. Receive and adopt the updated draft Fraud and Corruption Control Framework and Fraud and Corruption Control Plan tabled to the Committee at the meeting.**
- 2. Note the action to review following receipt of the Internal Audit report relating to Awareness and Conflict of Interest, which will also inform the development of an appropriate training program.**
- 3. Delegate authority to the Chief Executive Officer to approve administrative amendments to the Fraud and Corruption Control Framework and Fraud and Corruption Control Plan, following the review as per clause 2. above, including enhancements relating to the training/awareness program.**

**Carried**

## 5.5 Fees and Charges 2021/2022

### EXECUTIVE SUMMARY

Pursuant to section 97 of the *Local Government Act 2009*, Council may impose a charge for a service, facility or activity that is supplied or undertaken by Council or someone on behalf of Council or, under a local law or a resolution, fix a cost-recovery fee.

### OFFICER'S RECOMMENDATION

That the Committee recommends Council to:

1. *Adopt the Fees and Charges for 2021/2022.*

Resolution No.: CGFS0630

Moved: Cr Sandy Moffat

Seconded: Cr Viv Coleman

That the Committee recommends Council to:

1. **Adopt the Fees and Charges for 2021/2022.**

**Carried**

## 5.6 Bad Debts - Write Off Report 2021

### EXECUTIVE SUMMARY

Council currently has several outstanding debts that are deemed unrecoverable. Consequently, it is proposed that Council write off \$2,267.97 in Accounts Receivable as bad debts.

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

1. *Receive the report and endorse the write-off of \$2,267.97 in bad debts.*

Resolution No.: CGFS0631

Moved: Cr Sandy Moffat

Seconded: Cr Viv Coleman

That the Committee recommends that Council:

1. **Receive the report and endorse the write-off of \$2,267.97 in bad debts.**

**Carried**

## **5.7 Women in Local Government Advisory Committee Meeting Minutes 15 April 2021 and Updated Terms of Reference**

### **EXECUTIVE SUMMARY**

The purpose of this report is to present to Council the minutes of the Women in Local Government Advisory Committee (WILGAC) meeting held on Thursday 15 April 2021 and to seek endorsement of the proposed amendments to the Women in Local Government Advisory Committee Terms of Reference

### **OFFICER'S RECOMMENDATION**

*That the Committee recommends that Council:*

- 1. Receive and note the minutes from the Women in Local Government Advisory Committee Meeting held on Thursday 15 April 2021.*
- 2. Note the new appointments of new committee members Women in Local Government Advisory Committee.*
- 3. Receive and note the Women in Local Government Advisory Committee Progress Report 8.*
- 4. Receive and note the overview and update on the activities of LG Professionals Australia's National Local Government Women's Advisory Group.*
- 5. Note the intent to develop a Workplan for Women in Local Government Advisory Committee.*
- 6. Support the review of Council's approach to Domestic Violence, including updating the relevant policy and development of a toolkit for staff.*
- 7. Adopt the updated Terms of Reference for the Women in Local Government Advisory Committee.*

**Resolution No.:** CGFS0632

**Moved:** Cr Sandy Moffat

**Seconded:** Cr Viv Coleman

**That the Committee recommends that Council:**

- 1. Receive and note the minutes from the Women in Local Government Advisory Committee Meeting held on Thursday 15 April 2021.**
- 2. Note the new appointments of new committee members Women in Local Government Advisory Committee.**
- 3. Receive and note the Women in Local Government Advisory Committee Progress Report 8.**

4. Receive and note the overview and update on the activities of LG Professionals Australia's National Local Government Women's Advisory Group.
5. Note the intent to develop a Workplan for Women in Local Government Advisory Committee.
6. Support the review of Council's approach to Domestic Violence, including updating the relevant policy and development of a toolkit for staff.
7. Adopt the updated Terms of Reference for the Women in Local Government Advisory Committee.

Carried

## DECLARABLE CONFLICT OF INTEREST

Cr Jane Pickels declared a declarable conflict of interest for Report 5.8 Update COVID-19 - Special Leave Policy as her husband is an employee of Isaac Regional Council.

Councillors sought further insight from Cr Pickels.

**Resolution No.: CGFS0633**

**Moved: Cr Viv Coleman**

**Seconded: Cr Sandy Moffat**

**That the Committee determines that Cr Jane Pickels has a declarable conflict of interest for Report 5.8 Update COVID-19 - Special Leave Policy but should participate in the discussions and vote for this matter.**

Carried

## **5.8 Update COVID-19 - Special Leave Policy**

### **EXECUTIVE SUMMARY**

The purpose of this report is to consider the updated COVID-19 – Special Leave Policy.

### **OFFICER'S RECOMMENDATION**

*That the Committee recommends that Council:*

1. *Adopts the updated Covid-19 – Special Leave Policy (CORP-POL-080)*



**Resolution No.: CGFS0634**

**Moved: Cr Sandy Moffat**

**Seconded: Cr Viv Coleman**

**That the Committee recommends that Council:**

- 1. Adopts the updated Covid-19 – Special Leave Policy (CORP-POL-080)**

**Carried**

## ATTENDANCE

Mr Jeff Stewart-Harris, Chief Executive Officer entered the meeting room at 1.42pm

## 6. INFORMATION BULLETIN REPORTS

### 6.1

### Corporate, Governance and Financial Services Information Bulletin – May 2021

#### EXECUTIVE SUMMARY

The Corporate, Governance and Financial Services Information Bulletin for May 2021 is provided for Committee review

#### OFFICER'S RECOMMENDATION

*That the Committee:*

- 1. Note the Corporate, Governance and Financial Services Information Bulletin for May 2021.**

**Resolution No.: CGFS0635**

**Moved: Cr Viv Coleman**

**Seconded: Cr Sandy Moffat**

**That the Committee:**

- 1. Note the Corporate, Governance and Financial Services Information Bulletin for May 2021.**

**Carried**

## 6.2 People and Performance Information Bulletin – May 2021

### EXECUTIVE SUMMARY

The People and Performance Information Bulletin for May 2021 is provided for Committee review.

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

1. *Note the People and Performance Information Bulletin for May 2021.*

Resolution No.: CGFS0636

Moved: Cr Viv Coleman

Seconded: Cr Sandy Moffat

That the Committee:

1. Note the People and Performance Information Bulletin for May 2021.

Carried

## 7. GENERAL BUSINESS

### 7.1 Isaac Regional Council Website

Cr Sandy Moffat enquired as to whether there are any opportunities to re-develop the Isaac Regional Council website providing a more streamline process for community access.

Manager Brand, Media and Communications advised that the upgrade of the website is currently being investigated, including costs implications, with current provider. Whilst current focus is on transition for intranet site to new platform, acknowledge that short term review of usability to be considered.

**ACTION: DIRECTOR CORPORATE, GOVERNANCE AND FINANCIAL SERVICES AND MANAGER BRAND, MEDIA AND COMMUNICATION**

## 7.2 SES Workshop - Carmila

Cr Viv Coleman provided positive feedback on the recent SES Workshop held at Carmila and requested that any future workshops are communicated to Cr Coleman to provide an opportunity to attend. Manager Organisational Safety clarified that workshop was an internal training workshop arranged by QFES and not a public engagement event.

Cr Sandy Moffat requested consideration be given in the way Isaac Regional Council delivers communication and method of delivery to ensure broader reach to the public.

**ACTION: MANAGER ORGANISATIONAL SAFETY AND MANAGER BRAND, MEDIA AND COMMUNICATION**

## 7.3 Work, Health and Safety Policy Statement

The Chief Executive Officer advised the Committee of the Work, Health and Safety Policy Statement recently endorsed by the Executive Leadership Team which will be the policy document in the work place

## 7.4 Do it for Dolly Day

Cr Viv Coleman reminded the Committee and Officers of 'Do it for Dolly Day' which is being held on Friday 14 May

## 8. CONCLUSION

There being no further business, the Chair declared the meeting closed at 2.09pm.

These minutes were confirmed by the Committee at the Corporate, Governance and Financial Services Committee Meeting held in Moranbah on Tuesday 8 June 2021.

.....  
Chair

..... / ..... / .....  
DATE

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<b>MEETING DETAILS</b>	<b>Corporate, Governance and Financial Services</b> <b>Standing Committee</b> Tuesday 8 June 2021
<b>AUTHOR</b>	Michael Krulic
<b>AUTHOR POSITION</b>	Manager Financial Services

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## 5.1 ISAAC REGIONAL COUNCIL MONTHLY FINANCIAL REPORT AS AT 31 MAY 2021

### EXECUTIVE SUMMARY

In accordance with the *Local Government Regulation 2012* (s204) a monthly financial report is required to be presented to Council stating the progress made in relation to the budget for the period of the financial year as near as practicable to the end of month before the meeting is held.

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Receive the financial statements for the period ended 31 May 2021 pursuant to and in accordance with the *Local Government Regulation 2012* (s204).**

### BACKGROUND

#### Statutory Obligation Table – Isaac Regional Council

The table below outlines key statutory obligations relating to the requirement for monthly financial reporting.

Requirement	Date
Budget 2020/2021	Budget adopted 29 July 2020
Financial Statements 2019/2020	Financial Statements adopted 18 November 2020

### IMPLICATIONS

Council continues to operate within budget overall and any budget variances are anticipated to come in line with budget over the remainder of the financial year.

It is noted that the YTD and Annual Budgets have been amended following the 3rd Quarter Budget Review.

### CONSULTATION

- Financial Services

### BASIS FOR RECOMMENDATION

Not Applicable.

### ACTION ACCOUNTABILITY

Not Applicable.

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## KEY MESSAGES

This is an information only report.

<b>Report prepared by:</b> MICHAEL KRULIC <b>Manager Financial Services</b>  Date: 26 May 2021	<b>Report authorised by:</b> DARREN FETTELL <b>Director Corporate, Governance and Financial Services</b>  Date: 31 May 2021
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## ATTACHMENTS

- Attachment 1 – Monthly Financial Statements 31 May 2021

## REFERENCE DOCUMENT

- Nil

# FINANCIAL STATEMENTS REPORT TO COUNCIL

Current as at 31 May 2021

Presented by **Corporate, Governance and Financial Services**



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# FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MAY 2021

## EXECUTIVE SUMMARY

At the end of May, the operating result is \$3,634,113 ahead of budgeted operating position. The positive result is due to the timing of operational expenditure.

Capital Revenue for May was \$9,361,404 which combined with the Operating Position leads to a net result of \$14,905,620.

PRELIMINARY MAY FINANCIAL STATEMENTS AT A GLANCE					
	YTD Actual	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
	\$	\$	\$	\$	%
Total operating revenue	104,479,094	108,541,067	(4,061,973)	117,697,096	88.8%
Total operating expenses	98,934,878	106,630,965	7,696,086	117,628,361	84.1%
<b>Operating position</b>	<b>5,544,216</b>	<b>1,910,102</b>	<b>3,634,113</b>	<b>68,735</b>	<b>8066.1%</b>
Capital revenue	9,361,404	15,446,267	(6,084,863)	18,060,945	51.8%
<b>Net result</b>	<b>14,905,620</b>	<b>17,356,369</b>	<b>(2,450,750)</b>	<b>18,129,680</b>	<b>82.2%</b>

## BACKGROUND

Each month, year to date financial statements are prepared in order to monitor actual performance against the latest adopted budget. Attached are the financial statements for the period ended 31 May 2021. Actual amounts are compared against year to date Revised Budget figures. (See appendix 1 for detailed financial statements).

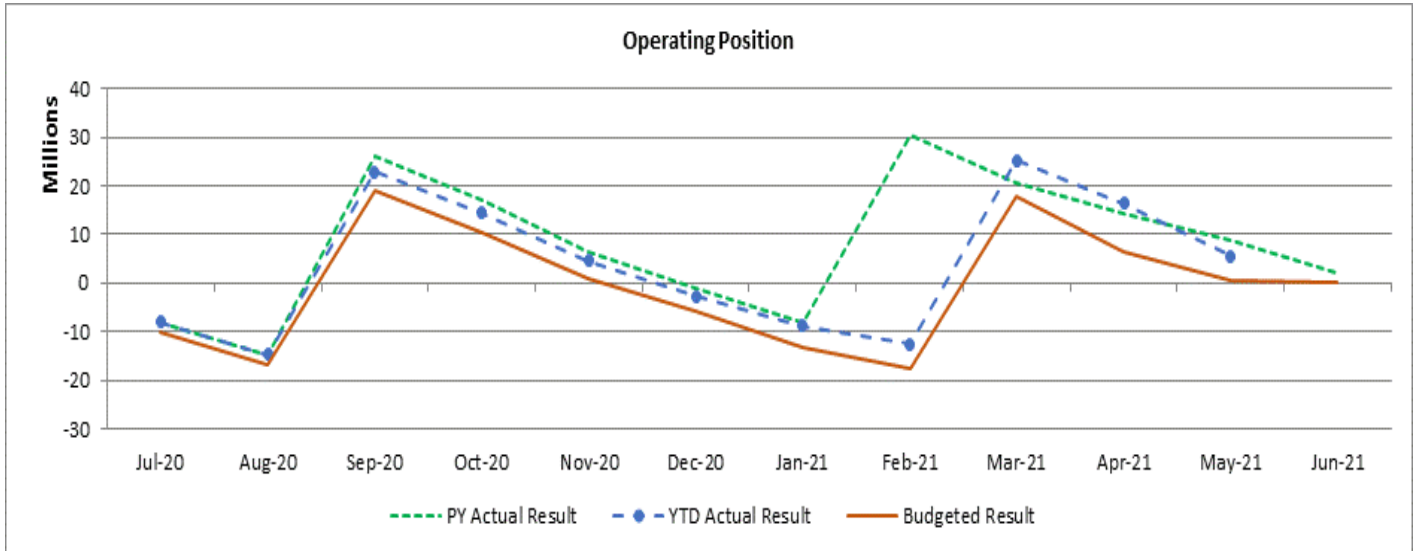
It is noted that to meet earlier reporting timelines for statutory meetings that this reporting period has been closed earlier than normal (20 May 2021) which impacts on YTD actual results throughout the report.

Council is cognisant of the current economic climate and will be paying particular attention to how the various revenue streams are tracking throughout the year. Expenditure items are monitored to ensure that Council remain within the budget and delivers efficient and effective services to the community.

It should be noted that figures provided are accurate as at date of publication. Figures reported are cumulative year to date which may include adjustments for revenue or expenses accrued to prior accounting periods.

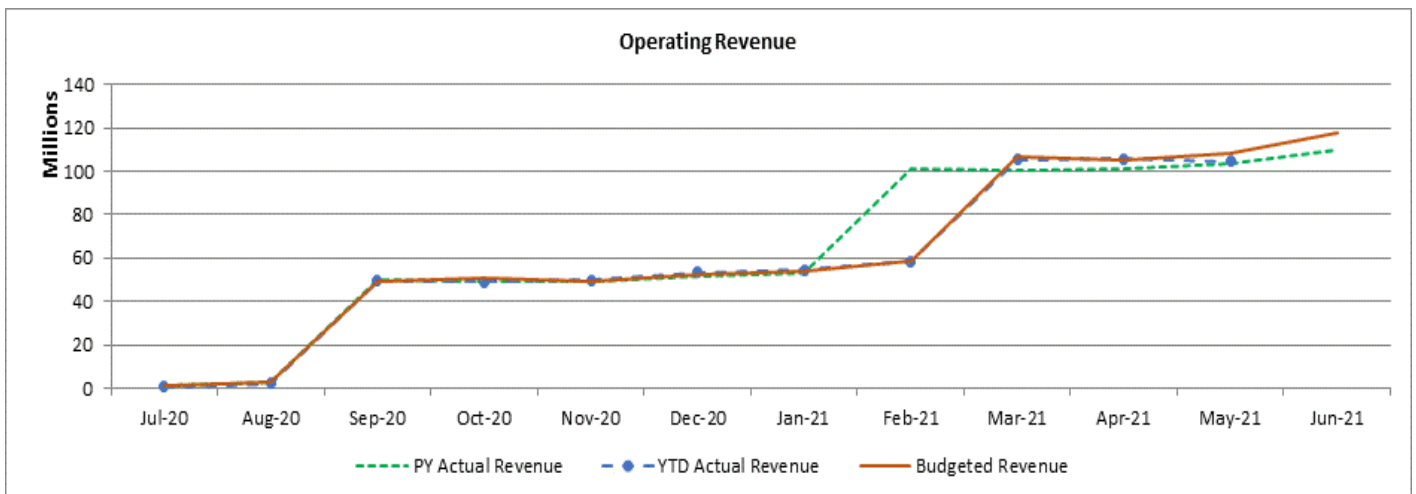


## OPERATING POSITION



The current operating position for May YTD has resulted in a surplus of \$5,544,216. This is favourable when compared to the YTD revised budget by \$3,634,113. Operating Revenue is \$4,061,973 unfavourable compared to YTD budget offset by Operating Expenses which are \$7,696,086 favourable when compared to YTD budget.

## OPERATING REVENUE

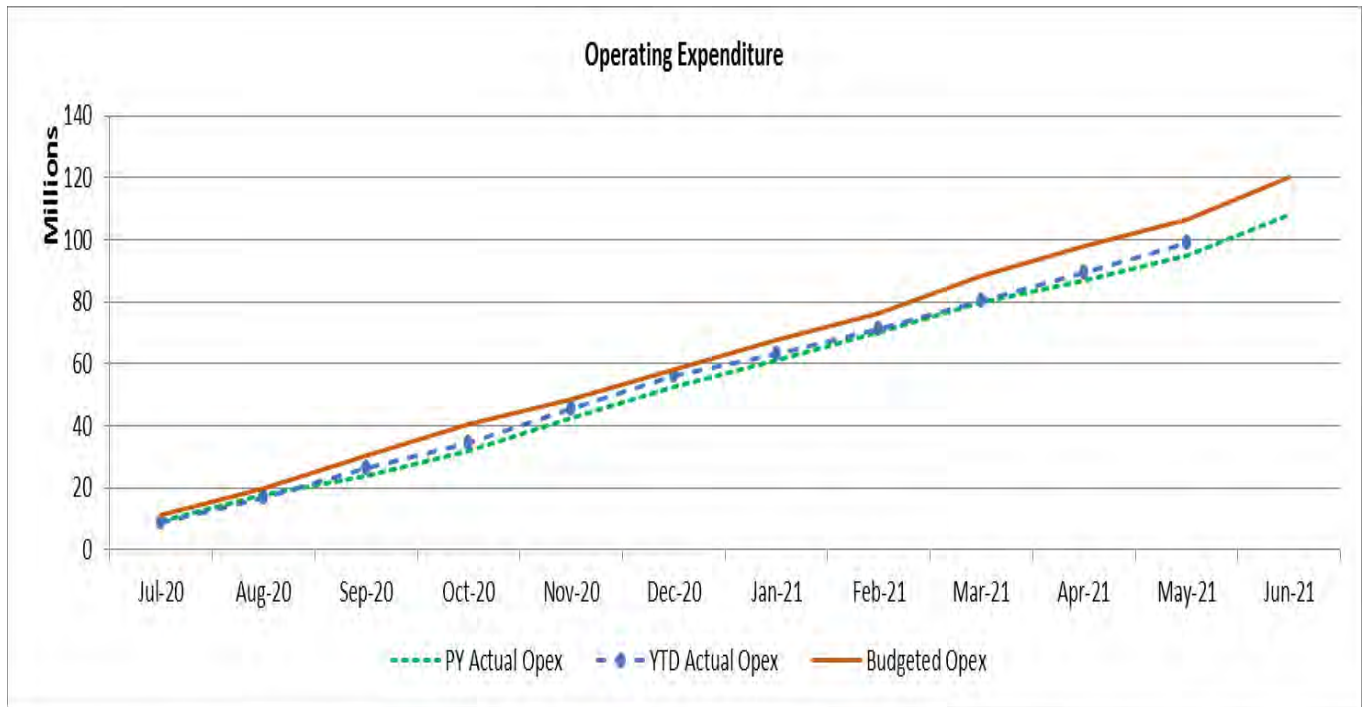


Operating Revenue comprises the following items – Rates and Utility Charges, Fees and Charges, Rental Income, Interest Received, Sale of Contract and Recoverable Works, Operating Grants, Subsidies and Contributions, Other Recurrent Revenue.

The operating revenue for May was \$104,479,094 which is unfavourable when compared to the budget by \$4,061,973. This unfavourable position is due to the delay in completion of the budgeted DRFA works, phasing of the RMPC works, timing of recoverable works associated with negotiating compensation agreements and waste income (affected by early month close).

It is noted that cashflow projections will be reviewed throughout the year. Any adjustments made will be a redistribution of existing budget amounts and have no bottom line impact on the budget.

# OPERATING EXPENDITURE

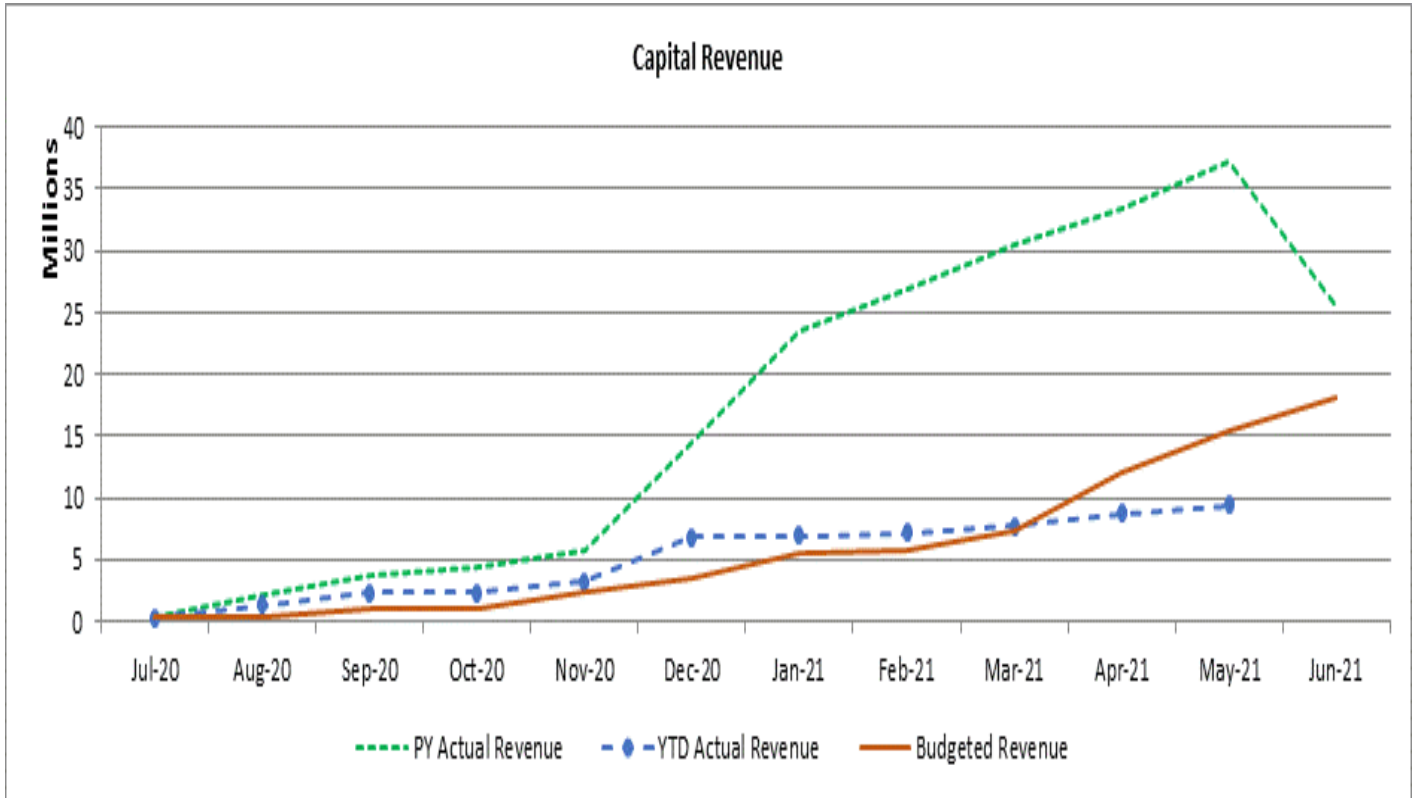


Operating expenditure consists of Employee Expenses, Materials and Services, Finance Costs and Depreciation.

Actual operating expenditure for May YTD was \$98,934,878 which is favourable to budget by \$7,696,086. This favourable result is mainly due to the allocation of budgeted cashflow.

It is noted that cashflow projects will be reviewed throughout the year. Any adjustments made will be a redistribution of existing budget amounts and have no bottom line impact on the budget.

# CAPITAL REVENUE



Capital Revenue for May YTD is \$9,361,404 which consists of grants, contributions and proceeds from the disposal of assets. The current unfavourable variance is due primarily to the timing of grant receipts. It should also be noted that Council has a large program of grant funded projects that require acquittal by the end of financial year, which directly affects capital revenue receipts.

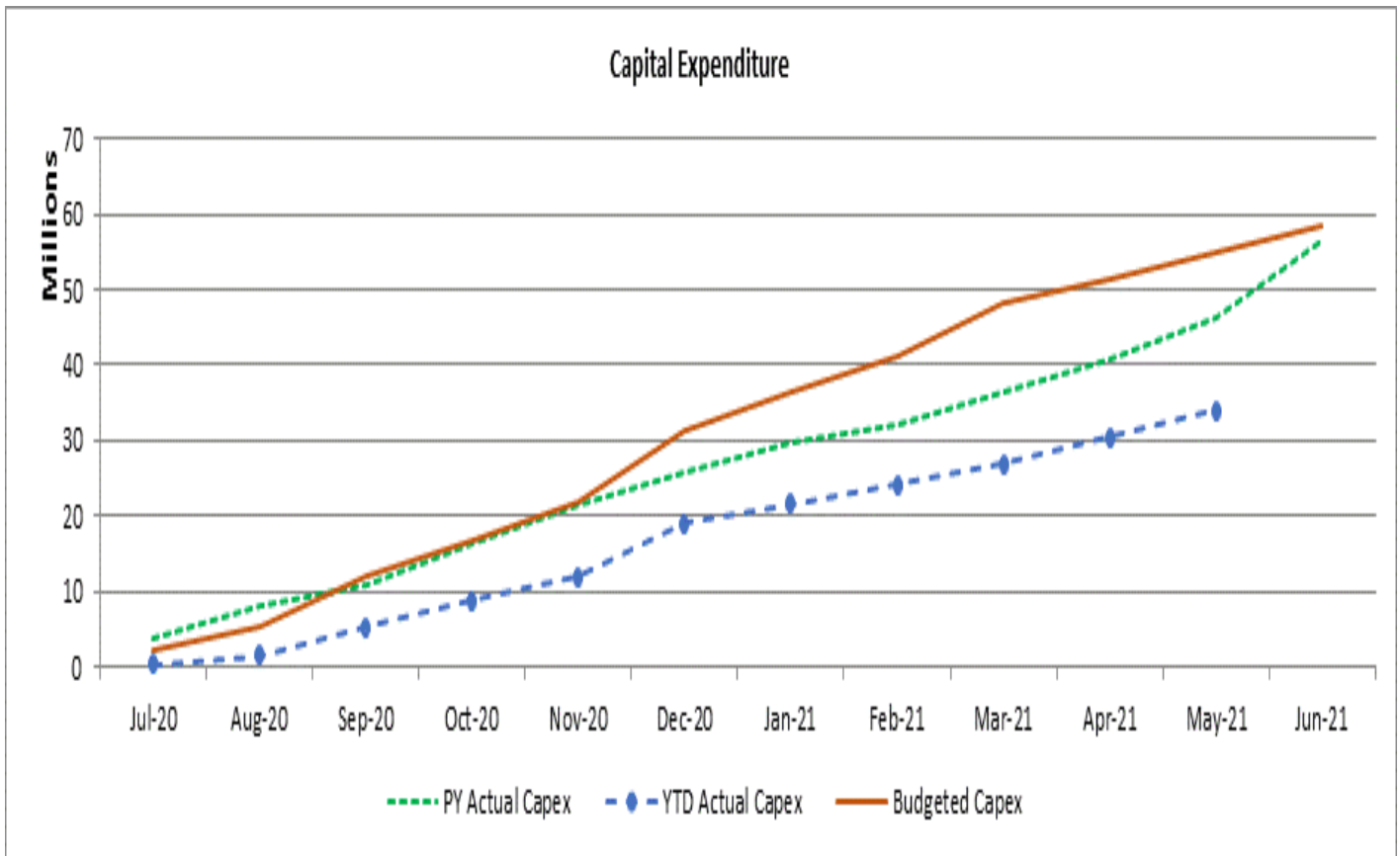
Some of our budgeted major capital grants for 20/21 are:

- DRFA March 2019 Event
- Rural Rehabilitation Program (R2R / HVSP)
- Moranbah Access Rd Quarrico Intersection (Black Spot Program)
- DYS Saraji Road Pavement Rehabilitation (TIDS)
- Eaglefield Road Pave & Seal (TIDS)
- CLM Showgrounds and Saleyards Revitalisation
- QRRRF

Major Funding received to date:

- DRFA March 2019 Event
- Works for QLD (COVID 19) advance payment
- QRRRF
- Cycle Networks LGGP
- Local Roads & Community Infrastructure Program
- CLM Showgrounds and Saleyards Revitalisation
- Eaglefield Road Pave & Seal (TIDS)
- Rural Rehabilitation Program (R2R)
- Vital Resource Fund

## CAPITAL EXPENDITURE



Capital expenditure (\$33.9M) is under budget excluding commitments, noting that when the \$13.2M of commitments are included, the capital expenditure is approximately \$7.7M below YTD budget (\$54.8M). It should also be noted that Council has a large program of grant funded projects that require acquittal by the end of financial year, which directly affects capital revenue receipts.

Through the third quarter budget review it was indicated that approximately \$7.3M may not be delivered in the current financial year and therefore required to be carried forward into the next financial year.

The major budgeted projects for 20/21 financial year are:

- DRFA Mar 2019 Event
- MBH Landfill - Stormwater, Leachate Management
- ISAAC\_Rural Resheeting Program
- CLM-5ML Treated Water Reservoir
- Rural Rehabilitation Program
- Surfacing Renewal Program
- Dysart Saraji Road Pavement Rehabilitation
- Moranbah Access Rd Quarrico Intersect
- SN main relining program
- Water mains replacement program
- Dysart SN Enforceable Undertaking
- Clermont Raw Water TCD Water Storage

## CAPITAL FUNDING AND PROJECT COMMITTALS

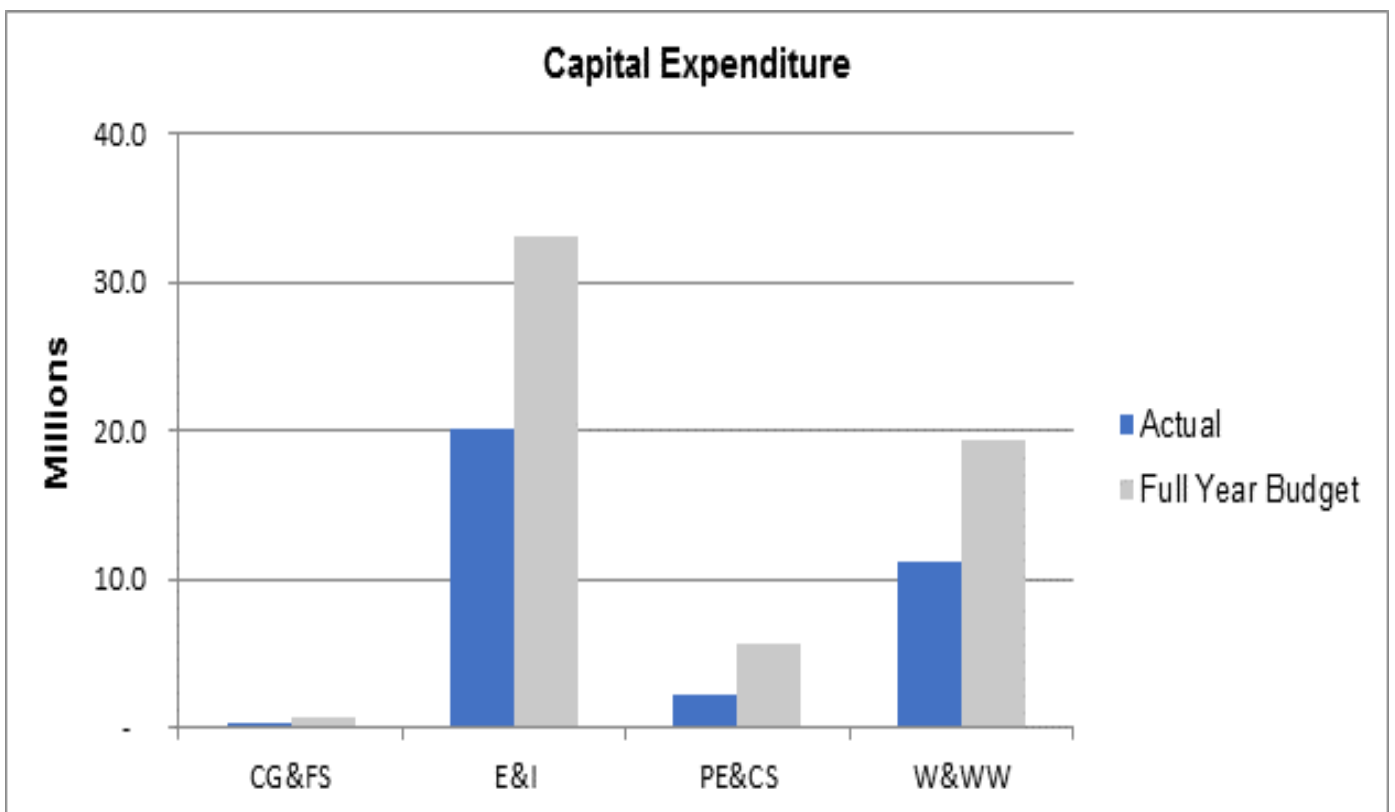
Capital expenditure is financed through loan borrowings, proceeds on disposal of assets, general reserves and the future capital sustainability reserve.

The future capital sustainability reserve represents accumulated funded depreciation monies which are held to maintain capital value under Council's long-term asset management plan.

The following table illustrates the Council's capital project expenditure as at May 2021.

Department	YTD Actual	YTD Commitment	YTD Total Expenditure	Full Year Budget	% Complete	% Complete
					(YTD Actual vs FY Budget)	(YTD Total vs FY Budget)
CG&FS	376,373	292,369	668,742	672,405	56.0%	99.5%
E&I	20,193,830	5,000,079	25,193,909	33,072,204	61.1%	76.2%
PE&CS	2,193,177	1,524,012	3,717,189	5,567,883	39.4%	66.8%
W&WW	11,137,991	6,385,267	17,523,258	19,279,570	57.8%	90.9%
<b>TOTAL</b>	<b>33,901,372</b>	<b>13,201,727</b>	<b>47,103,098</b>	<b>58,592,062</b>	<b>57.9%</b>	<b>80.4%</b>

The following graph illustrates the data above.



# DEPARTMENT OF LOCAL GOVERNMENT AND PLANNING (DLGP) FINANCIAL SUSTAINABILITY RATIOS

In accordance with s169(5) of the Local Government Regulation 2012, the DLGP financial sustainability ratios have been provided.

The ratios are designed to provide an indication of the performance of Council against key financial sustainability criteria which must be met to ensure the prudent management of financial risks.

Ratio	Description	Formula	YTD Actual Result	Bench mark	Within Limits	FY Budget
Operating Surplus Ratio	This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes.	Net operating surplus	5.31%	0 - 10%	Yes	3.20%
		Total operating revenue				
Net Financial Liabilities Ratio	This is an indicator of the extent to which the net financial liabilities of Council can be serviced by its operating revenues.	Total liabilities less current assets	-36.81%	<=60%	Yes	-10.80%
		Total operating revenue				
Asset Sustainability Ratio	This ratio provides a guide as to whether the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.	Capital expenditure on renewals	80.88%	>90%	No	153.00%
		Depreciation expense				
Total Debt Service Cover	This ratio provides a guide as to the Council's ability to meet its loan repayments.	Operating cash flow plus interest	19.8	2	Yes	14.79
		Interest plus current borrowings				
Cash Expense Ratio	This ratio provides a guide as to the ability of the Council to pay its costs within the short term.	Current cash balance	9.6 Months	3 Months	Yes	7.5 Months
		Operating expenses less depreciation and finance costs				

1. **Operating Surplus Ratio** - This ratio is an indicator of the extent to which revenues raised cover the operational expenses only or are available for capital funding purposes. The target result for this ratio is between 0-10% per annum (on average over the long term). With the net operating profit year to date a surplus of \$5,544,216 the ratio is currently 5.31%, which is within the Council's benchmark range.
2. **Net Financial Liabilities Ratio** - This ratio is an indicator of the extent to which the net financial liabilities of Council can be serviced by its operating revenues. As Council's current assets are greater than total liabilities, the resulting ratio is currently showing as favourable with a negative 36.81%.
3. **Asset Sustainability Ratio** - This ratio is a guide as to whether infrastructure assets managed by Council are being replaced as they reach the end of their useful lives. Council's target is to have a result of greater than 90%. With capital expenditure below budget at May the ratio is at 80.88%. This ratio is expected to improve with the end of year finalisation of the capital works program.
4. **Total Debt Service** - This ratio represents Council's ability to meet its loan repayments through operating cash. A ratio greater than two (2) times, is the ideal result for Council. Council's year to date ratio is a 19.8 times and indicates that Council has sufficient operating cash flow to cover its loan repayments.
5. **Cash Expense Ratio** - This ratio helps Council calculate how many months the current year's cash balance can cover operating expenses (excluding depreciation and finance costs), without additional cash flows. Council has enough current cash to cover 9.6 months as at 31 May 2021. This is above the targeted benchmark of three (3) months.

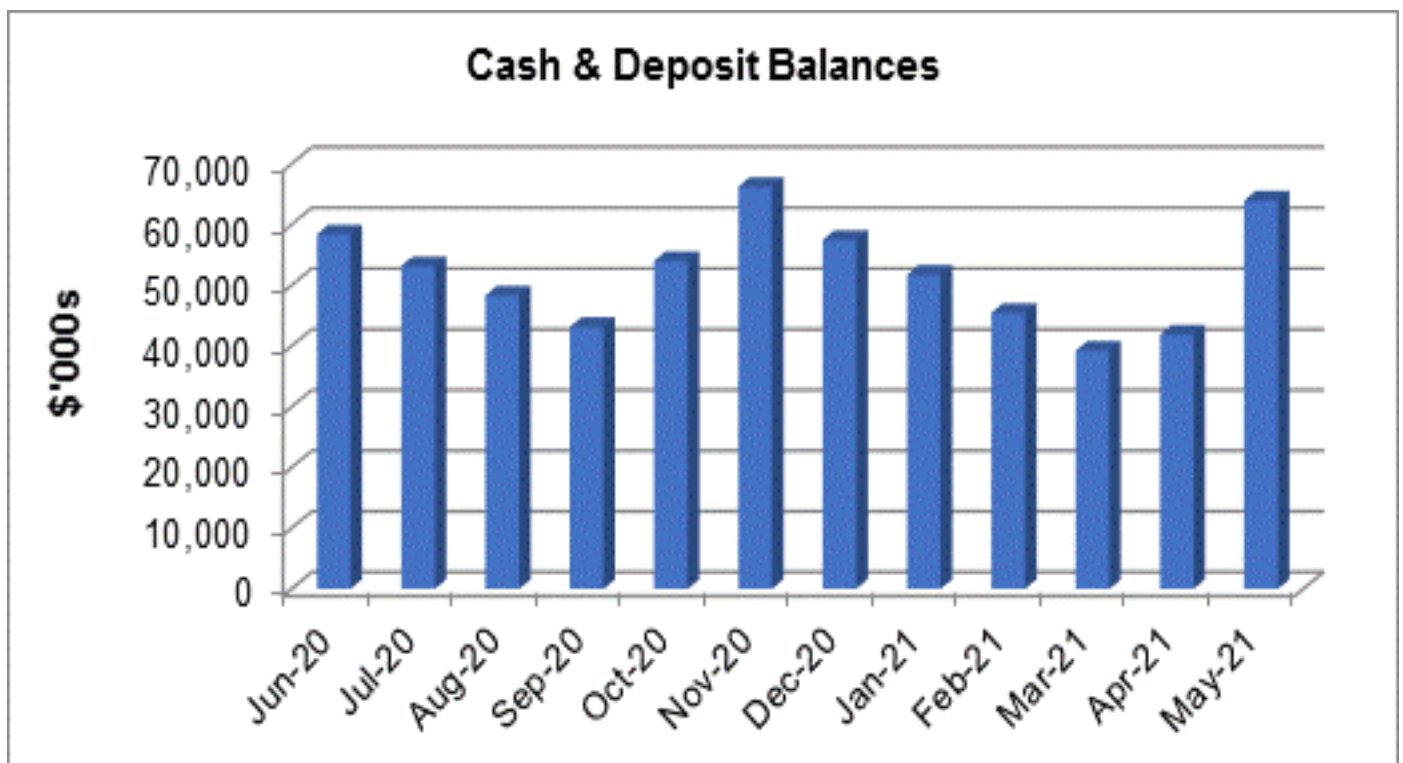
## INVESTMENTS AND CASH BALANCES

The following is a list of all investments held by Council as at the period ending 31 May 2021.

ISAAC REGIONAL COUNCIL					
Investments					
For the Period Ended 31 May 2021					
Account	Description	Institution	Amount	Maturity Date	Interest Rate
10-000-1111	Cash at bank-QCCU		3,109		0%
10-000-1113	Cash at Bank - ANZ		786,224		0%
10-000-1116	QTC Operating Fund		59,297,397		0.64%
10-000-1117	ANZ Business Premium Saver		3,856,840		0.35%
10-000-1131	Petty Cash		4,000		0%
10-000-1132	Floats		6,391		0%
Total Investments			63,953,960		

Bank	Credit Rating	% of Funds	Policy Total Profile
Queensland Treasury Corporation	QTC	92.72%	No Limit
ANZ Banking Group	AA-	7.28%	Maximum 40%
QCCU	BBB	0.00%	Maximum 10%

The following chart outlines the Council's cash and deposit balances for the previous twelve months up to the period ending 31 May 2021.





## LOANS

ISAAC REGIONAL COUNCIL							
Loans							
For the Period Ended 31 May 2021							
							Repayment Due 15 Jun 2021
Loan Name	Balance as at 31 May 2021	Rate as at 31 May 2021	Approved Term	Remaining Term	Principal	Interest	Total
Land Purchase - Moranbah	\$12,184,194	5.1	20	11.55	\$187,981	\$152,952	\$340,932
Land Development Moranbah	\$9,345,482	4.37	20	12.05	\$143,025	\$100,554	\$243,578
<b>Total</b>	<b>\$21,529,677</b>				<b>\$331,005</b>	<b>\$253,506</b>	<b>\$584,511</b>

Debt service repayments are made quarterly. The third quarter repayment for the 20/21 financial year was made on the 15 March 2021. The next repayment for the 20/21 financial year is due on 15 June 2021.

## ACCOUNTS RECEIVABLE

The following is a breakdown of the Council's accounts receivable by age for the period ending 31 May 2021.

<b>Accounts Receivable Ageing Analysis at 31 May 2021</b>			
<b>Ageing</b>	<b>Number of Invoices</b>	<b>Amount Outstanding</b>	<b>% of Total Outstanding</b>
Current	383	1,160,455.53	72.43%
30 Days	75	207,842.46	12.97%
60 Days	16	17,157.06	1.07%
90 Days	77	216,668.51	13.52%
<b>TOTAL</b>	<b>551</b>	<b>1,602,123.56</b>	<b>100.00%</b>

The Accounts Receivable balance at 31 May 2021 is \$1,602,123.56 which has increased from 30 April 2021 balance of \$1,226,087.22 due to increased waste invoices raised this month and a final claim for a grant funded project.

- 30 day balances have increased due to two waste debtors having large invoices still outstanding. Remaining balance predominantly relates to backflow invoices and septic waste fees.
- 60 day balances have increased due to an invoice for a grant raised but not yet finalised.
- 90 days and over outstanding receivables have increased due to some housing invoices for electricity ageing to 90 days. There are no other significant new 90 day debtors.

A review was undertaken to write off debts deemed as non-recoverable (approx. \$3K) for this financial year which is to be processed in June. All other debts, at this point in time are believed to be recoverable.

## ACCOUNTS PAYABLE

The following is a breakdown of the Council's accounts payable by age for the period ending 31 May 2021.

<b>Accounts Payable Ageing Analysis at 31 May 2021</b>			
<b>Ageing</b>	<b>No. of Documents</b>	<b>Amount Outstanding</b>	<b>% of Total Outstanding</b>
Current	187	1,299,520.78	84.59%
30 Days	18	101,949.43	6.64%
60 Days	2	46,012.80	3.00%
90 Days	27	88,829.27	5.78%
<b>TOTAL</b>	<b>234</b>	<b>1,536,312.28</b>	<b>100.00%</b>

The outstanding Accounts Payable balance as at 31 May 2021 was \$1,569,312.28. The 30, 60 & 90 day ageing accounts total \$236,791.50.

At the date this report was prepared the following remain unpaid:

- 30 day balances – \$101,949.43 (18 invoices) remain unpaid with 4 invoices (\$47,386.97) having not been approved by staff in a timely manner, 10 invoices (\$46,076.20) having been received late from the supplier, 2 invoices (\$7,031.07) having been held until the final invoices for this project were received and 2 invoices (\$1,455.19) having been sent to an incorrect staff member for approval for payment.
- 60 day balances – \$46,012.80 (2 invoices) remains unpaid with 1 invoice (\$120.80) having been received late from the supplier & 1 invoice (\$45,892.00) having not been approved in a timely manner.
- 90 day balances – \$88,829.27 (27 invoices) remain unpaid with 2 invoices (\$84,449.02) being in dispute, 1 invoice (\$1,342.00) having been sent for approval to a staff member who is on leave & 24 invoices (\$3,038.25) having been received late from the supplier.

## YEAR TO DATE RATES REPORT

The following is a breakdown of the Council's rates transactions the year to date as at 31 May 2021.

Variances in prior year comparisons can relate to the timing of rates processing and subsequent due dates.

<b>Rates Balancing Report As At 31 May 2021</b>		
	<b>YTD 31 May 2021</b>	<b>YTD 31 May 2020</b>
Opening Balance	3,953,039	3,906,088
<b>Rates Charges</b>		
Rates Levied	94,927,888	93,111,634
Interest	143,181	300,142
Refunds	92,414	544,439
<b>Total Rates</b>	<b>95,163,483</b>	<b>93,956,216</b>
<b>Discounts and Receipts</b>		
Discounts	(5,832,412)	(5,809,869)
Receipts	(88,104,448)	(87,084,696)
Government Subsidy	(75,424)	(76,320)
Council Subsidy	(221,936)	(230,506)
Remissions	(4,339)	(17,648)
Write Offs	(171)	(8,095)
<b>Total Discounts &amp; Receipts</b>	<b>(94,238,729)</b>	<b>(93,227,134)</b>
Legal	1,823	77,511
<b>Closing Balance</b>	<b>4,879,615</b>	<b>4,712,680</b>

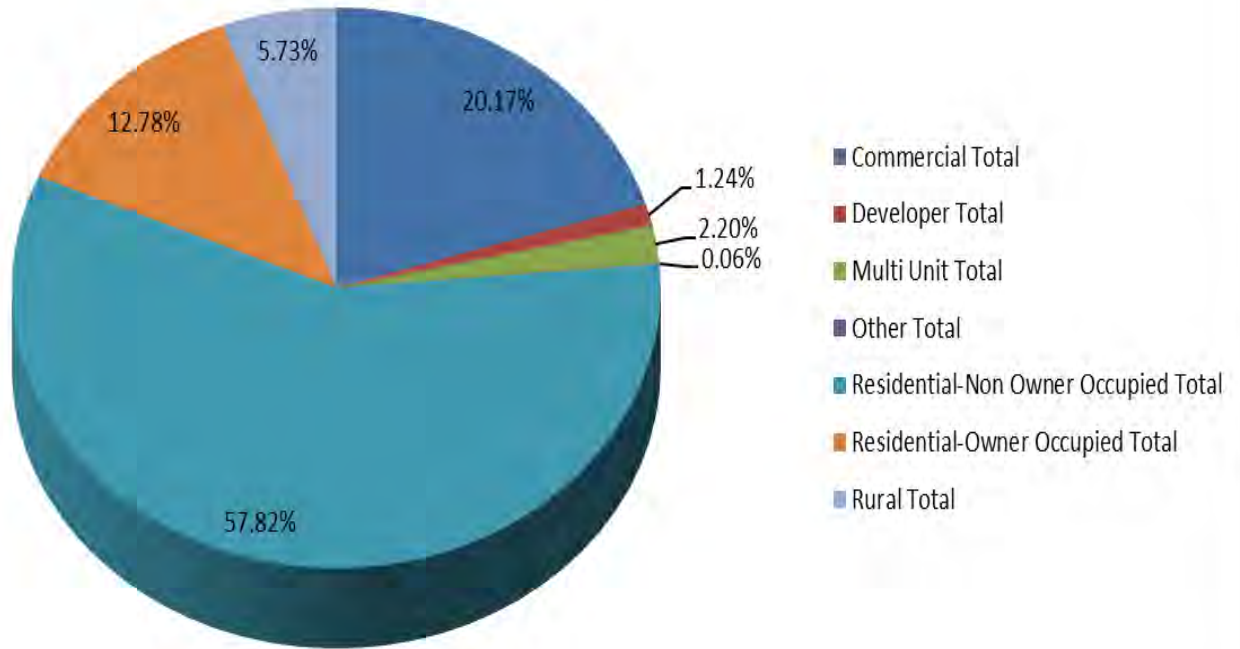
<b>Rates Breakdown</b>	<b>As At 31 May 2021</b>
Rates in Credit	(2,484,088)
Rates Not Due Yet	195,623
Rates In Arrears	7,168,080
<b>Total Rates Balance</b>	<b>4,879,615</b>

Variances in prior year comparisons can relate to the timing of rates processing and subsequent due dates.

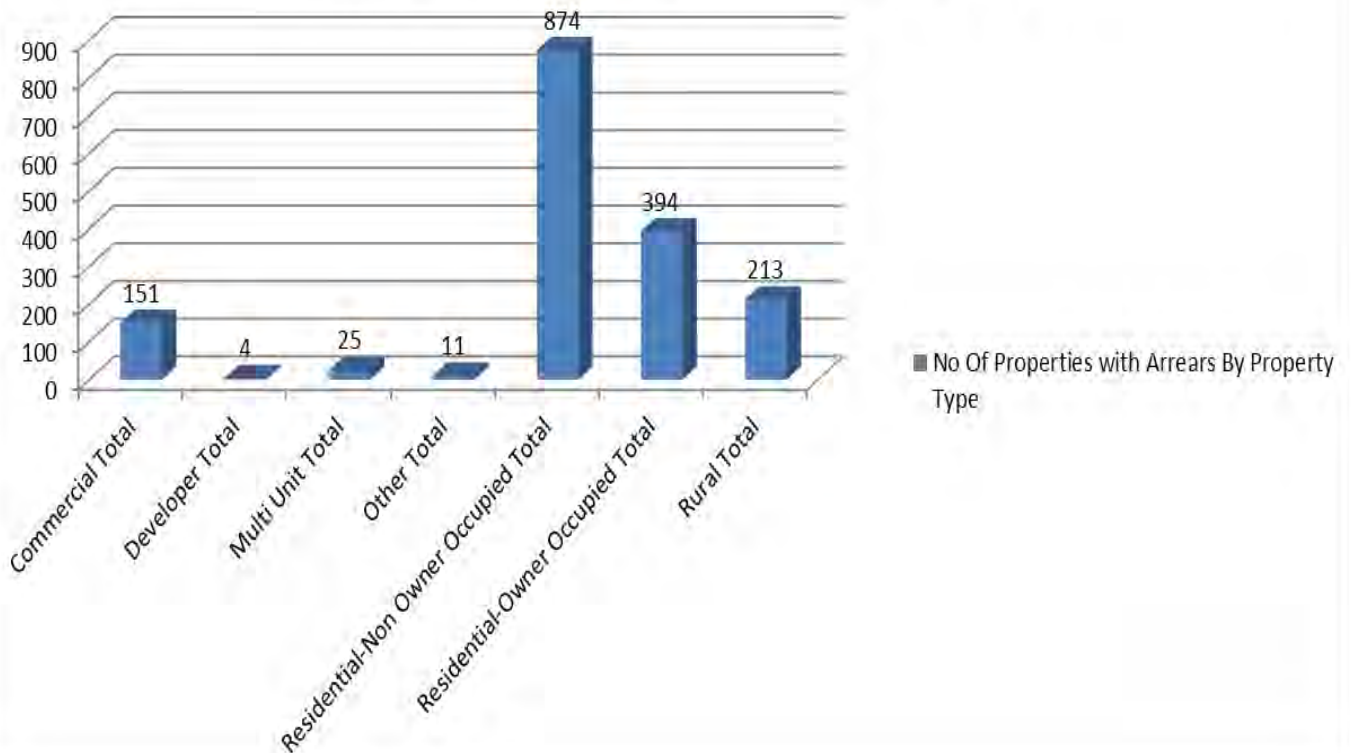
### Rate Arrears – Aged by Year

Prior 2016	2016/17	2017/18	2018/19	2019/20	2020/21	TOTAL
1,446,806	454,576	476,461	490,478	706,491	3,593,268	7,168,080
20.18%	6.34%	6.65%	6.84%	9.86%	50.13%	100.00%

## Percentage of Arrears By Property Type



## No Of Properties with Arrears By Property Type



## APPENDIX 1 – FINANCIAL STATEMENTS

Attached are the financial statements for the period ended 31 May 2021. Actual amounts are compared against the year to date Revised Budget.

Financial statement included:

- **Statement of Comprehensive Income** – Displays Council’s year to date profit and loss up to the period end.
- **Statement of Financial Position** – Summarises Council’s assets, liabilities and community equity up to the period end.
- **Statement of Cash Flows** – Summarises the changes in the Council’s cash and cash equivalents by operating, investing, and financing activities.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 May 2021**

	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Net Rates & Utility Charges	1	84,958,637	-	84,958,637	84,763,232	195,405	86,910,282	97.8%
Fees & Charges		3,663,497	-	3,663,497	3,611,211	52,286	3,937,340	93.0%
Rental Income		1,390,075	-	1,390,075	1,388,773	1,302	1,512,175	91.9%
Interest Received		495,133	-	495,133	564,704	(69,571)	616,161	80.4%
Sales of Contract & Recoverable Works	2	2,956,533	-	2,956,533	4,781,386	(1,824,853)	6,243,624	47.4%
Operating Grants, Subsidies & Contributions	3	5,840,191	-	5,840,191	7,466,763	(1,626,572)	11,960,365	48.8%
Other Recurrent Revenue	4	5,175,028	-	5,175,028	5,964,997	(789,969)	6,517,149	79.4%
		<b>104,479,094</b>	<b>-</b>	<b>104,479,094</b>	<b>108,541,067</b>	<b>(4,061,973)</b>	<b>117,697,096</b>	<b>88.8%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	5	33,855,994	-	33,855,994	35,178,206	(1,322,211)	39,696,504	85.3%
Materials & Services	6	39,407,073	8,814,963	48,222,037	45,829,002	2,393,034	49,625,658	97.2%
Finance Costs		1,072,765	-	1,072,765	1,125,103	(52,339)	1,230,386	87.2%
Depreciation and Amortisation		24,599,046	-	24,599,046	24,498,653	100,393	27,075,813	90.9%
Corporate Overheads & Competitive Neutrality Costs		-	-	-	-	-	-	0.0%
		<b>98,934,878</b>	<b>8,814,963</b>	<b>107,749,842</b>	<b>106,630,965</b>	<b>1,118,877</b>	<b>117,628,361</b>	<b>91.6%</b>
<b>Operating Position Before Capital Items</b>		<b>5,544,216</b>	<b>(8,814,963)</b>	<b>(3,270,748)</b>	<b>1,910,102</b>	<b>(5,180,850)</b>	<b>68,735</b>	<b>(4758.5%)</b>
<b>Capital Revenue</b>								
Capital Revenue	7	8,111,905	-	8,111,905	14,197,267	(6,085,362)	16,811,945	48.3%
Proceeds from Sale of Land & PPE		1,249,499	-	1,249,499	1,249,000	499	1,249,000	100.0%
		<b>9,361,404</b>	<b>-</b>	<b>9,361,404</b>	<b>15,446,267</b>	<b>(6,084,863)</b>	<b>18,060,945</b>	<b>51.8%</b>
<b>Net Result Attributable to Council in Period</b>		<b>14,905,620</b>	<b>(8,814,963)</b>	<b>6,090,656</b>	<b>17,356,369</b>	<b>(11,265,713)</b>	<b>18,129,680</b>	<b>33.6%</b>
<b>Total Comprehensive Income</b>		<b>14,905,620</b>	<b>(8,814,963)</b>	<b>6,090,656</b>	<b>17,356,369</b>	<b>(11,265,713)</b>	<b>18,129,680</b>	<b>33.6%</b>
Council's operating position at month end is a \$5.5M surplus								

1. **Net Rates & Utility Charges** are \$84,958,637 and are \$195,405 favourable when compared to the YTD Budget. The favourable variance is due to the budget being cashflowed evenly throughout the year noting that the 2<sup>nd</sup> half of the financial year water consumption is generally slightly lower.
2. **Sales of Contract & Recoverable Works** are unfavourable to the revised budget by \$1,824,853. This unfavourable variance is predominantly due to the cashflowing of income for the RMPC contract. Other contributing factors include recoverable works associated with negotiating infrastructure agreements and delay in commencement of other TMR projects.
3. **Operating Grants, Subsidies & Contributions** are unfavourable to the revised budget by \$1,626,572. This unfavourable variance is mainly due to delay in completion of works for DRFA Trevor event which in-turn delays receipt of corresponding revenue.
4. **Other Recurrent Revenue** for the year to date is \$5,175,028 being \$789,969 unfavourable to budget. This unfavourable variance is due to landfill revenue and trade waste income, both of which are yet to issue invoices for May (due to early month close).
5. **Employee Expenses** are favourable to the revised budget by \$1,322,211. This favourable variance is due to a variety of factors including lower than anticipated long service leave accrual, lower utilisation of annual leave, vacancies and prior year superannuation accrual. It should be noted that as part of the Quarter 2 budget review, additional budget was allocated to each Directorate of 0.75% in line with current CA negotiations. These negotiations are still ongoing, however it is Council's intent to have this finalised and backpay processed by the end of the financial year.
6. **Materials & Services** actual expenses for the year to date are \$39,407,073 with \$8,814,963 being recorded in commitments, resulting in an unfavourable variance to revised budget of \$2,393,034. This unfavourable variance is due to the inclusion of commitments which relate to future reporting periods (\$1.7M DRFA, \$985K Waste Contracts, \$1.3M Water). Excluding commitments YTD expenditure would be approximately \$6.4M below YTD budget.
7. **Capital Revenue** for the year to date is \$8,111,905 which is unfavourable to budget by \$6,085,362. This unfavourable variance is predominately due to the timing of grants received, which is dependent on the delivery of capital projects.



<b>ISAAC REGIONAL COUNCIL</b>				
<b>Statement of Financial Position</b>				
<b>For the Period Ended 31 May 2021</b>				
	<b>Notes</b>	<b>Actual YTD</b>	<b>30 June 2020</b>	<b>Variance</b>
		<b>\$</b>	<b>\$</b>	<b>%</b>
<b>Current Assets</b>				
Cash & Cash Equivalents		63,953,960	58,379,638	109.5%
Trade & Other Receivables		9,730,209	17,576,226	55.4%
Inventories		16,441,805	16,449,429	100.0%
<b>Total Current Assets</b>		<b>90,125,975</b>	<b>92,405,292</b>	<b>97.5%</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment		1,077,931,578	1,092,345,604	98.7%
Capital Work in Progress		25,509,818	8,963,735	284.6%
<b>Total Non-Current Assets</b>		<b>1,103,441,396</b>	<b>1,101,309,339</b>	<b>100.2%</b>
<b>TOTAL ASSETS</b>		<b>1,193,567,371</b>	<b>1,193,714,631</b>	<b>100.0%</b>
<b>Current Liabilities</b>				
Trade & Other Payables		11,564,872	18,664,083	62.0%
Borrowings - Interest Bearing		500,009	1,343,958	37.2%
Provisions		8,288,526	8,406,877	98.6%
Other Current Liabilities		-	-	0.0%
		<b>20,353,408</b>	<b>28,414,918</b>	<b>71.6%</b>
<b>Non-Current Liabilities</b>				
Borrowings - Interest Bearing		20,871,578	20,871,578	100.0%
Borrowings - Interest Bearing		1,968,966	1,968,966	100.0%
Non Current Provision		1,706,606	1,410,619	121.0%
Non Current Creditors		6,763,387	6,763,387	100.0%
<b>Total Non-Current Liabilities</b>		<b>31,310,537</b>	<b>31,014,550</b>	<b>101.0%</b>
<b>TOTAL LIABILITIES</b>		<b>51,663,945</b>	<b>59,429,468</b>	<b>86.9%</b>
<b>NET COMMUNITY ASSETS</b>		<b>1,141,903,427</b>	<b>1,134,285,163</b>	<b>100.7%</b>
<b>Community Equity</b>				
Retained surplus		855,847,356	855,418,760	100.1%
Asset revaluation reserve		233,146,780	235,318,517	99.1%
Other reserves		52,909,291	43,547,887	121.5%
<b>TOTAL COMMUNITY EQUITY</b>		<b>1,141,903,427</b>	<b>1,134,285,163</b>	<b>100.7%</b>

**ISAAC REGIONAL COUNCIL**

**Statement of Cash Flows**

**For the Period Ended 31 May 2021**

	Actual YTD	30 June 2020	Variance
	\$	\$	%
<b>Cash Flows from Operating Activities</b>			
Receipts from customers	112,319,379	111,651,893	100.6%
Payments to suppliers and employees	(81,249,782)	(76,089,395)	106.8%
Cash provided by / (used in) net result	31,069,597	35,562,498	87.4%
<b>Cash Flows from Investing Activities</b>			
Profit / (Loss) on sale of capital assets	(3,866,120)	(6,083,922)	63.5%
Grants, subsidies, contributions and donations	8,117,636	25,048,356	32.4%
Payments for property, plant and equipment	(28,902,840)	(47,151,182)	61.3%
Net movement in loans to Community Organisations			0.0%
Net cash provided by investing activities	(24,651,325)	(28,186,749)	87.5%
<b>Cash Flow from Financing Activities</b>			
Proceeds from borrowings	-	(1,300,735)	0.0%
Repayment of borrowings	(843,950)	57,977	(1455.7%)
Net cash provided by financing activities	(843,950)	(1,242,759)	67.9%
<b>Net Increase / (Decrease) in Cash Held</b>	<b>5,574,322</b>	<b>6,132,991</b>	<b>90.9%</b>
Cash at the beginning of the period	58,379,638	52,246,647	111.7%
<b>Cash at the end of the Reporting Period</b>	<b>63,953,960</b>	<b>58,379,638</b>	<b>109.5%</b>

## Appendix 2 – Preliminary Executive Level Reports

Executive Level operating statements provide information on the performance of each Directorate for the period ended 31 May.

Actual amounts and commitments are compared against the year to date Revised Budget.

Commitment balances are reported at a point of time and will continue to be reviewed as the year progresses. It should be noted that commitments are not currently able to be cash flowed across the financial year.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 May 2021**

Office of the CEO

	Notes	YTD Actual \$	Commitments \$	YTD Actual + Commitments \$	YTD Revised Budget \$	Variance \$	Full Year Revised Budget \$	Completion %
<b>Income</b>								
<b>Operating Revenue</b>								
Operating Grants, Subsidies & Contributions		187,342	-	187,342	187,500	(158)	195,000	96.1%
		<b>187,342</b>	<b>-</b>	<b>187,342</b>	<b>187,500</b>	<b>(158)</b>	<b>195,000</b>	<b>96.1%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses		2,574,851	-	2,574,851	2,619,903	(45,053)	2,961,297	87.0%
Materials & Services		893,847	50,562	944,409	989,860	(45,451)	1,069,488	88.3%
Corporate Overheads & Competitive Neutrality Costs		(4,239,940)	-	(4,239,940)	(4,239,940)	-	(4,625,389)	91.7%
		<b>(771,242)</b>	<b>50,562</b>	<b>(720,680)</b>	<b>(630,177)</b>	<b>(90,504)</b>	<b>(594,604)</b>	<b>121.2%</b>
<b>Operating Position Before Capital Items</b>		<b>958,584</b>	<b>(50,562)</b>	<b>908,022</b>	<b>817,677</b>	<b>90,345</b>	<b>789,604</b>	<b>115.0%</b>
<b>Capital Revenue</b>		-	-	-	-	-	-	<b>0.0%</b>
<b>Net Result Attributable to Council in Period</b>		<b>958,584</b>	<b>(50,562)</b>	<b>908,022</b>	<b>817,677</b>	<b>90,345</b>	<b>789,604</b>	<b>115.0%</b>
<b>Total Comprehensive Income</b>		<b>958,584</b>	<b>(50,562)</b>	<b>908,022</b>	<b>817,677</b>	<b>90,345</b>	<b>789,604</b>	<b>115.0%</b>


ISAAC REGIONAL COUNCIL

Statement of Comprehensive Income

For the Period Ended 31 May 2021

Corporate, Governance & Financial Service

	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Net Rates & Utility Charges		57,202,849	-	57,202,849	57,212,733	(9,884)	57,212,733	100.0%
Fees & Charges		57,016	-	57,016	58,292	(1,276)	63,292	90.1%
Rental Income		4,050	-	4,050	4,050	-	4,050	100.0%
Interest Received		427,489	-	427,489	471,721	(44,232)	514,725	83.1%
Sales of Contract & Recoverable Works		184,509	-	184,509	166,515	17,995	169,800	108.7%
Operating Grants, Subsidies & Contributions		1,660,883	-	1,660,883	1,594,853	66,030	3,423,285	48.5%
Other Recurrent Revenue		46,658	-	46,658	48,437	(1,778)	52,840	88.3%
		<b>59,583,455</b>	<b>-</b>	<b>59,583,455</b>	<b>59,556,601</b>	<b>26,854</b>	<b>61,440,726</b>	<b>97.0%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	1	6,926,546	-	6,926,546	7,264,548	(338,002)	8,147,660	85.0%
Materials & Services	2	7,665,799	790,247	8,456,046	8,275,699	180,347	8,925,927	94.7%
Finance Costs		523,802	-	523,802	551,375	(27,573)	604,500	86.7%
Depreciation and Amortisation		903,528	-	903,528	908,057	(4,529)	990,608	91.2%
Corporate Overheads & Competitive Neutrality Costs		(12,798,818)	-	(12,798,818)	(12,798,818)	-	(13,962,347)	91.7%
		<b>3,220,857</b>	<b>790,247</b>	<b>4,011,104</b>	<b>4,200,861</b>	<b>(189,757)</b>	<b>4,706,349</b>	<b>85.2%</b>
<b>Operating Position Before Capital Items</b>		<b>56,362,598</b>	<b>(790,247)</b>	<b>55,572,351</b>	<b>55,355,740</b>	<b>216,611</b>	<b>56,734,378</b>	<b>98.0%</b>
<b>Capital Revenue</b>								
Capital Revenue		2,485	-	2,485	2,485	-	2,485	100.0%
		<b>2,485</b>	<b>-</b>	<b>2,485</b>	<b>2,485</b>	<b>-</b>	<b>2,485</b>	<b>100.0%</b>
<b>Net Result Attributable to Council in Period</b>		<b>56,365,083</b>	<b>(790,247)</b>	<b>55,574,836</b>	<b>55,358,225</b>	<b>216,611</b>	<b>56,736,863</b>	<b>98.0%</b>
<b>Total Comprehensive Income</b>		<b>56,365,083</b>	<b>(790,247)</b>	<b>55,574,836</b>	<b>55,358,225</b>	<b>216,611</b>	<b>56,736,863</b>	<b>98.0%</b>

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- 1. Employee Expenses** for year to date is favourable compared to the budget by \$338,002. This favourable variance is due to a variety of factors including lower than anticipated long service leave accrual, lower utilisation of annual leave and prior year superannuation accrual. It should be noted that as part of the Quarter 2 budget review, additional budget was allocated to each Directorate of 0.75% in line with current CA negotiations. These negotiations are still ongoing, however it is Council's intent to have this finalised and backpay processed by the end of the financial year.
  - 2. Materials & Services** for the financial year to date are \$180,347 unfavourable with \$7,665,799 in actual expenditure and \$790,247 in commitments against the YTD revised budget of \$8,275,699. This unfavourable variance is due to the inclusion of commitments which relate to future periods.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 May 2021**

**Engineering & Infrastructure Services**

	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Fees & Charges		191,335	-	191,335	194,196	(2,861)	212,986	89.8%
Rental Income		1,189,767	-	1,189,767	1,189,338	429	1,297,460	91.7%
Sales of Contract & Recoverable Works	1	2,765,481	-	2,765,481	4,608,872	(1,843,391)	6,067,278	45.6%
Operating Grants, Subsidies & Contributions	2	3,417,702	-	3,417,702	4,990,892	(1,573,190)	7,589,103	45.0%
Other Recurrent Revenue		17,021	-	17,021	16,541	480	17,014	100.0%
		<b>7,581,305</b>	<b>-</b>	<b>7,581,305</b>	<b>10,999,838</b>	<b>(3,418,533)</b>	<b>15,183,842</b>	<b>49.9%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	3	10,426,021	-	10,426,021	10,835,586	(409,566)	12,249,598	85.1%
Materials & Services		10,932,622	3,338,035	14,270,657	14,312,202	(41,545)	15,295,734	93.3%
Depreciation and Amortisation		13,830,051	-	13,830,051	13,753,750	76,301	15,004,091	92.2%
Corporate Overheads & Competitive Neutrality Costs		7,971,787	-	7,971,787	7,971,787	-	8,696,495	91.7%
		<b>43,160,481</b>	<b>3,338,035</b>	<b>46,498,516</b>	<b>46,873,326</b>	<b>(374,809)</b>	<b>51,245,919</b>	<b>90.7%</b>
<b>Operating Position Before Capital Items</b>		<b>(35,579,176)</b>	<b>(3,338,035)</b>	<b>(38,917,211)</b>	<b>(35,873,488)</b>	<b>(3,043,724)</b>	<b>(36,062,077)</b>	<b>107.9%</b>
<b>Capital Revenue</b>								
Capital Revenue	4	6,370,368	-	6,370,368	10,883,097	(4,512,728)	12,611,269	50.5%
Proceeds from Sale of Land & PPE		1,249,499	-	1,249,499	1,249,000	499	1,249,000	100.0%
		<b>7,619,867</b>	<b>-</b>	<b>7,619,867</b>	<b>12,132,097</b>	<b>(4,512,229)</b>	<b>13,860,269</b>	<b>55.0%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(27,959,309)</b>	<b>(3,338,035)</b>	<b>(31,297,344)</b>	<b>(23,741,391)</b>	<b>(7,555,953)</b>	<b>(22,201,808)</b>	<b>141.0%</b>
<b>Total Comprehensive Income</b>		<b>(27,959,309)</b>	<b>(3,338,035)</b>	<b>(31,297,344)</b>	<b>(23,741,391)</b>	<b>(7,555,953)</b>	<b>(22,201,808)</b>	<b>141.0%</b>

- 1. Sales of Contract & Recoverable Works** are unfavourable to the revised budget by \$1,843,391. This unfavourable variance is predominantly due to the cashflowing of income for the RMPC contract. Other contributing factors include recoverable works associated with negotiating infrastructure agreements and delay in commencement of other TMR projects.
- 2. Operating Grants, Subsidies & Contributions** are \$1,573,190 unfavourable compared to the revised budget for the year to date. This unfavourable variance is mainly due to delay in completion of works for DRFA Trevor event which in-turn delays receipt of corresponding revenue.
- 3. Employee Expenses** are favourable compared to the revised budget by \$409,566. This is predominately due to staff vacancies and charges to other Directorates which is offsetting under capitalisation of wages. It should be noted that as part of the Quarter 2 budget review, additional budget was allocated to each Directorate of 0.75% in line with current CA negotiations. These negotiations are still ongoing, however it is Council's intent to have this finalised and backpay processed by the end of the financial year.
- 4. Capital Revenue** for the financial YTD is \$6,370,368 which is \$4,512,728 unfavourable when compared to YTD revised budget. This unfavourable variance is predominately due to the timing of grants received, which is dependent on the delivery of capital projects.



ISAAC REGIONAL COUNCIL

Statement of Comprehensive Income

For the Period Ended 31 May 2021

Planning, Environment & Community Service

	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Fees & Charges		2,170,157	-	2,170,157	2,093,188	76,969	2,280,478	95.2%
Rental Income		145,594	-	145,594	146,667	(1,073)	160,000	91.0%
Sales of Contract & Recoverable Works		6,543	-	6,543	6,000	543	6,545	100.0%
Operating Grants, Subsidies & Contributions	1	524,812	-	524,812	644,249	(119,437)	703,524	74.6%
Other Recurrent Revenue		6,986	-	6,986	6,050	936	6,600	105.8%
		<b>2,854,091</b>	<b>-</b>	<b>2,854,091</b>	<b>2,896,153</b>	<b>(42,062)</b>	<b>3,157,147</b>	<b>90.4%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	2	8,820,397	-	8,820,397	8,982,271	(161,874)	10,136,942	87.0%
Materials & Services	3	5,726,269	791,383	6,517,652	6,249,891	267,760	6,817,285	95.6%
Finance Costs		548,963	-	548,963	573,728	(24,766)	625,886	87.7%
Depreciation and Amortisation		1,448,821	-	1,448,821	1,516,334	(67,513)	1,654,182	87.6%
Corporate Overheads & Competitive Neutrality Costs		3,503,097	-	3,503,097	3,503,097	-	3,821,560	91.7%
		<b>20,047,546</b>	<b>791,383</b>	<b>20,838,929</b>	<b>20,825,321</b>	<b>13,608</b>	<b>23,055,855</b>	<b>90.4%</b>
<b>Operating Position Before Capital Items</b>		<b>(17,193,455)</b>	<b>(791,383)</b>	<b>(17,984,838)</b>	<b>(17,929,167)</b>	<b>(55,670)</b>	<b>(19,898,708)</b>	<b>90.4%</b>
<b>Capital Revenue</b>								
Capital Revenue	4	1,655,754	-	1,655,754	2,375,907	(720,154)	3,158,808	52.4%
		<b>1,655,754</b>	<b>-</b>	<b>1,655,754</b>	<b>2,375,907</b>	<b>(720,154)</b>	<b>3,158,808</b>	<b>52.4%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(15,537,701)</b>	<b>(791,383)</b>	<b>(16,329,084)</b>	<b>(15,553,260)</b>	<b>(775,824)</b>	<b>(16,739,900)</b>	<b>97.5%</b>
<b>Total Comprehensive Income</b>		<b>(15,537,701)</b>	<b>(791,383)</b>	<b>(16,329,084)</b>	<b>(15,553,260)</b>	<b>(775,824)</b>	<b>(16,739,900)</b>	<b>97.5%</b>

1. **Operating Grants, Subsidies & Contributions** actuals are \$524,812 YTD against a revised budget of \$644,249 resulting in an unfavourable variance of \$119,437. This unfavourable variance is mainly due to cashflowing of the CHAS grant. Additional factors include grant programs which are yet to recognise revenue held in contract liabilities.
2. **Employee Expenses** are favourable compared to the adopted budget by \$161,874. This is predominately due to staff vacancies within the Community Education and Compliance Department. It should be noted that as part of the Quarter 2 budget review, additional budget was allocated to each Directorate of 0.75% in line with current CA negotiations. These negotiations are still ongoing, however it is Council's intent to have this finalised and backpay processed by the end of the financial year.
3. **Materials & Services** for the financial year to date are \$267,760 unfavourable with \$5,726,269 of actual expenditure and \$791,383 in commitments against YTD revised budget of \$6,249,891. This unfavourable variance is due to the inclusion of commitments.
4. **Capital Revenue** for the financial YTD is \$1,655,754 which is \$720,154 unfavourable to the YTD revised budget. This unfavourable variance is predominately due to the timing of grants received, which is dependent on the delivery of capital projects.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 May 2021**

**Water & Waste**

	Notes	YTD Actual	Commitments	YTD Actual + Commitments	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
		\$	\$	\$	\$	\$	\$	%
<b>Income</b>								
<b>Operating Revenue</b>								
Net Rates & Utility Charges	1	27,755,789	-	27,755,789	27,550,499	205,289	29,697,549	93.5%
Fees & Charges		1,244,989	-	1,244,989	1,265,535	(20,547)	1,380,584	90.2%
Rental Income		50,664	-	50,664	48,718	1,946	50,665	100.0%
Interest Received		67,644	-	67,644	92,983	(25,339)	101,436	66.7%
Operating Grants, Subsidies & Contributions		49,453	-	49,453	49,269	184	49,453	100.0%
Other Recurrent Revenue	2	5,104,364	-	5,104,364	5,893,970	(789,606)	6,440,694	79.3%
		<b>34,272,902</b>	<b>-</b>	<b>34,272,902</b>	<b>34,900,975</b>	<b>(628,073)</b>	<b>37,720,381</b>	<b>90.9%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	3	5,108,180	-	5,108,180	5,475,898	(367,718)	6,201,006	82.4%
Materials & Services	4	14,188,536	3,844,399	18,032,934	16,001,350	2,031,584	17,517,224	102.9%
Depreciation and Amortisation		8,416,646	-	8,416,646	8,320,512	96,135	9,426,932	89.3%
Corporate Overheads & Competitive Neutrality Costs		5,563,874	-	5,563,874	5,563,874	-	6,069,681	91.7%
		<b>33,277,237</b>	<b>3,844,399</b>	<b>37,121,635</b>	<b>35,361,634</b>	<b>1,760,001</b>	<b>39,214,842</b>	<b>94.7%</b>
<b>Operating Position Before Capital Items</b>		<b>995,666</b>	<b>(3,844,399)</b>	<b>(2,848,733)</b>	<b>(460,659)</b>	<b>(2,388,074)</b>	<b>(1,494,462)</b>	<b>190.6%</b>
<b>Capital Revenue</b>								
Capital Revenue	5	83,298	-	83,298	935,778	(852,480)	1,039,383	8.0%
		<b>83,298</b>	<b>-</b>	<b>83,298</b>	<b>935,778</b>	<b>(852,480)</b>	<b>1,039,383</b>	<b>8.0%</b>
<b>Net Result Attributable to Council in Period</b>		<b>1,078,963</b>	<b>(3,844,399)</b>	<b>(2,765,435)</b>	<b>475,119</b>	<b>(3,240,554)</b>	<b>(455,079)</b>	<b>607.7%</b>
<b>Total Comprehensive Income</b>		<b>1,078,963</b>	<b>(3,844,399)</b>	<b>(2,765,435)</b>	<b>475,119</b>	<b>(3,240,554)</b>	<b>(455,079)</b>	<b>607.7%</b>

1. **Net Rates & Utility Charges** is \$205,289 favourable, with actuals of \$27,755,789 compared to a YTD revised budget of \$27,550,499. The favourable variance is due to the budget being cashflowed evenly throughout the year noting that the 2<sup>nd</sup> half of the financial year water consumption is generally slightly lower.
2. **Other Recurrent Revenue** is \$5,104,364 compared to YTD Budget of \$5,893,970 resulting in an unfavourable variance of \$789,606. This unfavourable variance is due to landfill revenue and trade waste income, both of which are yet to issue invoices for May (due to early month close).
3. **Employee Expenses** are favourable compared to the YTD revised budget by \$367,718. This favourable variance is predominately due to vacant positions in the Water & Wastewater Department which are partially offset through agency temp staff. It should be noted that as part of the Quarter 2 budget review, additional budget was allocated to each Directorate of 0.75% in line with current CA negotiations. These negotiations are still ongoing, however it is Council's intent to have this finalised and backpay processed by the end of the financial year.
4. **Materials & Services** for the financial year to date are \$2,031,584 unfavourable, with \$14,188,536 in actual expenditure and \$3,844,399 in commitments. The unfavourable variance is due to the inclusion of commitments which relate to future reporting periods (commitment for water purchase for the financial year of \$1.3M and the inclusion of \$985K in waste contracts).
5. **Capital Revenue** is \$852,480 unfavourable to the YTD budget due to the timing. This unfavourable variance is predominately due to the timing of grants received, which is dependent on the delivery of capital projects.

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## MEETING DETAILS

**Corporate, Governance and Financial Services**

**Standing Committee**

Tuesday 8 June 2021

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## AUTHOR

Alexis Coutts

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## AUTHOR POSITION

Manager Organisational Safety

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## 5.2

## WORK, HEALTH AND SAFETY UPDATE

### EXECUTIVE SUMMARY

This report is provided as an update to Council on the current status of Work Health and Safety Management System (WHSMS).

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

1. *Note the Work, Health and Safety report.*

### BACKGROUND

Review of safety statistics to monitor effectiveness of Workplace Health and Safety Management System (WHSMS) and identify incident trends, discuss relevant Work Health and Safety issues, referring to statistics in the attached report.

### IMPLICATIONS

That the system is monitored to ensure compliance and continuous improvement of WHSMS. To ensure that recommendations from the LGW audit are implemented to support continuous improvement of the WHSMS.

### CONSULTATION

- WHS Operational and Strategic Safety Committee
- Organisational Safety Team
- Executive Leadership Team

### BASIS FOR RECOMMENDATION

Continued oversight of the WHSMS development and management commitment. Review of safety statistics to monitor any potential negative trends.

### ACTION ACCOUNTABILITY

Managers and ELT are to be accountable to ensure that all supervisors and middle managers understand the requirement to complete Safety Key Performance Indicators to benefit the WHSMS.

Organisational Safety Manager to provide an update of the attached report the WHS Operational and Strategic Committees each month.

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## KEY MESSAGES

Managers to ensure their staff are accountable for their actions and behaviours to demonstrate positive leadership to support cultural changes across the organisation and support effective risk management – Think ISAAC.

<b>Report prepared by:</b> ALEXIS COUTTS <b>Manager Organisational Safety</b>  Date: 1 June 2021	<b>Report authorised by:</b> DARREN FETTELL <b>Director Corporate, Governance and Financial Services</b>  Date: 1 June 2021
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## ATTACHMENTS

- Attachment 1 – WHS Monthly Report

## REFERENCE DOCUMENT

Nil

# WHS MONTHLY REPORT

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<b>DATE</b>	May, 2021
<b>TO</b>	June 2021, Council Meeting
<b>FROM</b>	Organisational Safety Manager

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## 1. SUMMARY

May the safety department conducted toolboxes, reviewed and revised procedures and arranged for noise, dust and vibration monitoring to occur. Hazard hunters were followed up and we're nearly back on track.

### Explanatory Note:

The green section lists the objective and the target measure.

**OBJECTIVE** – what we plan to achieve.

**TARGET** – how we are going to measure and track achievement of the objective, this will not always be strict numbers for data trending and may only be captured as an annual achievement

**STATUS** – this is current monthly update, there may be graphs to reflect the YTD or rolling statistic, as well as general comments under relevant headings.

## 2. BEST PRACTICE SYSTEM

Monitoring and continuously improving our systems, aiming for best practice documentation. This includes regularly reporting to committees on document development and monitoring documents are not out of date.

**OBJECTIVE** to review all Policies, Procedures and work instructions biennially.

**TARGET** 100% of documents reviewed within required timeframes.

**STATUS:** on track, regularly reported to WHS Strategic Committee.

## 3. OBJECTIVES AND TARGETS

**OBJECTIVE** To establish annual KPI's to support the policy and Maintain the WHS improvement plan.

**TARGET** Complete quarterly review of the WHS improvement plan. Set KPI's and monitor.

**STATUS:** The improvement plans is currently a work in progress and is going through a revamp to prioritise our activities.

## 4. RISK MANAGEMENT

### RISK ASSESSMENTS

Risk assessment from a WHS perspective will be revised in 2021 to ensure that all sites have a site-specific risk assessment.

# WHS MONTHLY REPORT

## HAZARD HUNTER WINNERS

The organisational Safety team have worked extremely hard to catch up on the Hazard Hunter Initiative and announce the winners.

March saw the team at the Glenden Waste Facility identify a loose Whirly Bird on top of a shed. The team were quick to identify and organise repair to the Whirly Bird to eliminate the risks associated with the hazard.

**OBJECTIVE** to ensure risk management activities are undertaken by identifying hazards.

**TARGET** Number of hazards reported and rectified.

**STATUS** 16 hazards identified, 9 have been fully completed.

## INCIDENT REVIEW

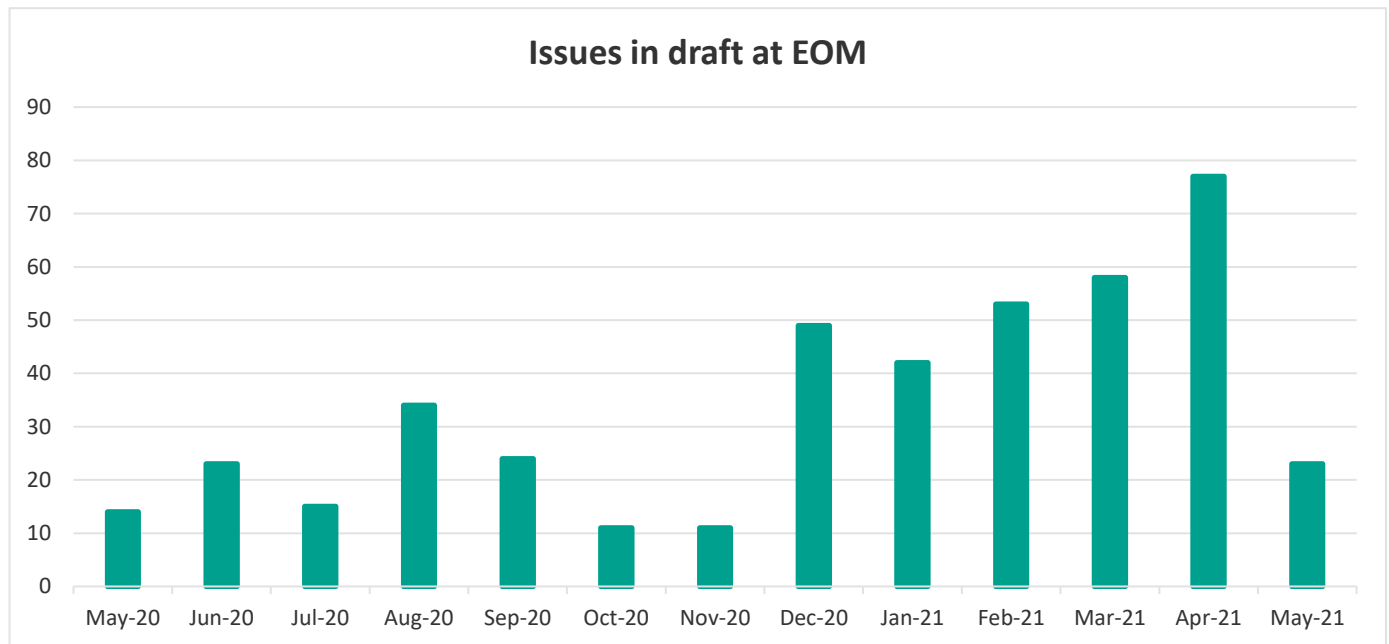
Formal investigations are being completed and forwarded for approval to the manager and executive leadership team for endorsement of proposed corrective actions.

**OBJECTIVE** Risk management activities to support our systems, investigate accidents in a timely manner.

**TARGET** # number of incidents in DRAFT after 24 hours (as EOM).

Responsible managers and actionees have been very proactive in May and the stats reflect this.

**STATUS** 23 incident in draft for all date range - down from 77 in April



## TRAINING

Cultural Leadership Program project plan is being developed by P&P. Training procedures are still under review.



# WHS MONTHLY REPORT

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## EMERGENCY MANAGEMENT

The emergency management plan and procedure are under review a new terms of reference has been reviewed by ELT and will be scheduled to go to next Emergency Management Committee

## 5. CONSULTATION

A workshop to restructure the WHS committee and the roles of members, this will focus on including wellness into this group and ensure they remain of value to Council.

### WHS STRATEGIC COMMITTEE

The next meeting is scheduled for June, a reset workshop will be completed.

### WHS OPERATIONAL COMMITTEE

**OBJECTIVE** Completed schedules of meetings.

**TARGET** 100% of meetings completed against target at end of year.

**STATUS** on-track against new 2021 plan.

## 6. CONTRACTOR MANAGEMENT

Contractors inductions and records continue to be monitored the below, there has been an increase in the number of approved contractor companies and the under review and not approved has dropped. The inclusion of the not approved contractors is in line with our contractor and project management framework.

**OBJECTIVE** Evaluation of contractor and project management documentation and processes.

**TARGET** report on # approved contractors, # of contractors under review # expired/overdue inductions.

**STATUS:**

# APPROVED contractor companies – **194**

# UNDER REVIEW contractor companies (yet to complete mandatory documents)– **38**

# NOT APPROVED contractor companies (failed in their obligations) - **6**

## 7. WELLBEING & FITNESS FOR WORK

### VACCINATIONS

Recently we consolidated the vaccination register into a single document at Council. All staff for whom records have expired or we have no record have been contacted.

Currently the COVID vaccination roll out is as per government guidelines.

### DRUG & ALCOHOL TESTING

An evaluation of D&A testing will be undertaken, an RFQ will be sent out for May to contract the services out as we do not have enough staff.

# WHS MONTHLY REPORT

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## WORKERS COMPENSATION & REHABILITATION

Rehabilitation and Wellness Officer continues to actively monitor all work and non-work-related injuries and illnesses.

## WELLBEING

**OBJECTIVE** Support staff in maintaining physical and mental health.

**TARGET** Establish the wellness strategy and conduct toolbox against schedule.

**STATUS:** Wellbeing group stakeholders and purpose will be revised.

## EMPLOYEE WELLNESS

**OBJECTIVE** Improve worker absenteeism and presentism through wellness programs.

**TARGET** 20% increase in Skin Checks.

20% increase in Flu shot.

5% reduction of absenteeism.

May: 9 Skin Checks and 8 Flu Shots

**STATUS:** These statistics will be monitored and reported on at end of year.

## EMPOWER OUR LEADERS

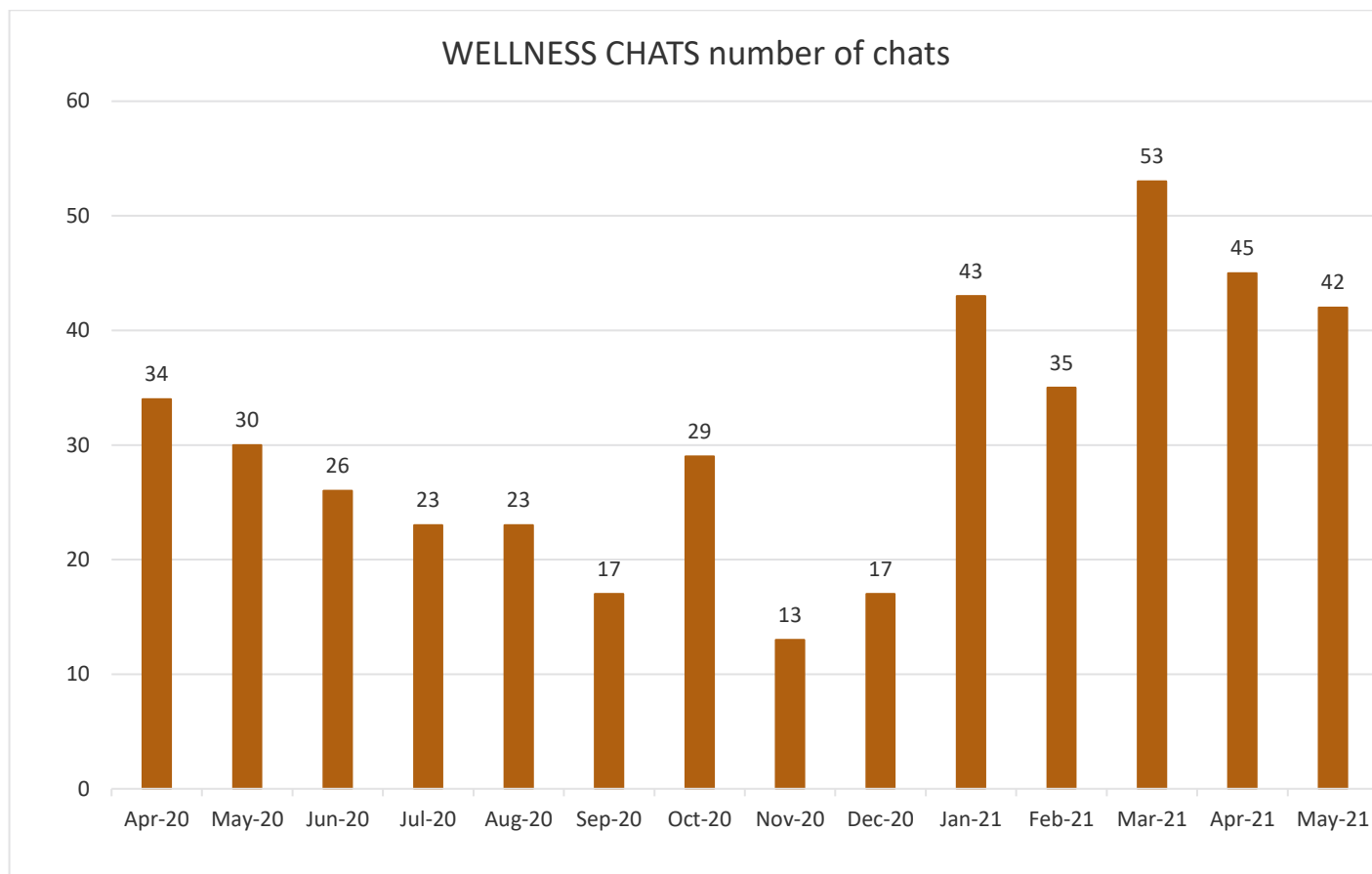
**OBJECTIVE** to empower our management through awareness and access to information, tools and training.

**TARGET** %5 increase in wellness chats.

Safety leadership attendance at 90% of M4 & M5.

**STATUS:** Safety Leadership has been postponed due to COVID, will recommence in 2021.

The current status of wellness chats – 42 wellness chats for May



## SOCIAL RESPONSIBILITY

**OBJECTIVE** initiatives and education to promote better outcomes for works and families.

**TARGET** Worker support program monitoring, reducing time required.

STATUS: Still need to establish a base statistic.

## PSYCHOLOGICAL SAFETY

**OBJECTIVE** Toolboxes address wellbeing every month. R U OK is promoted and supported.

**TARGET** Toolboxes with wellness. RU OK day promotion.

STATUS: Toolboxes include wellness

## RESOURCING

**OBJECTIVE** To ensure a strong foundation of sound policies, practices and tools to support mental health and physical wellbeing.

**TARGET** inclusion of wellness into staff survey and monitoring.

STATUS: Staff survey has been revised and now includes wellness questions; survey has been postponed until unknown.

# WHS MONTHLY REPORT

## 8. AUDIT/ INSPECTIONS

A new audit plan has been developed but will be revisited with staff changes. the new schedule is also more risk orientated.

A workshop was conducted with internal auditors from safety and water and waste to review the process for conducting audits and peer review selected audits. Minutes of the meeting were completed.

**OBJECTIVE** Develop an audit schedule considering the risks of individual sites.

**TARGET** 100% of audits completed against plan.

**STATUS:** 0 audits completed for **May**

## 9. CORRECTIVE ACTIONS

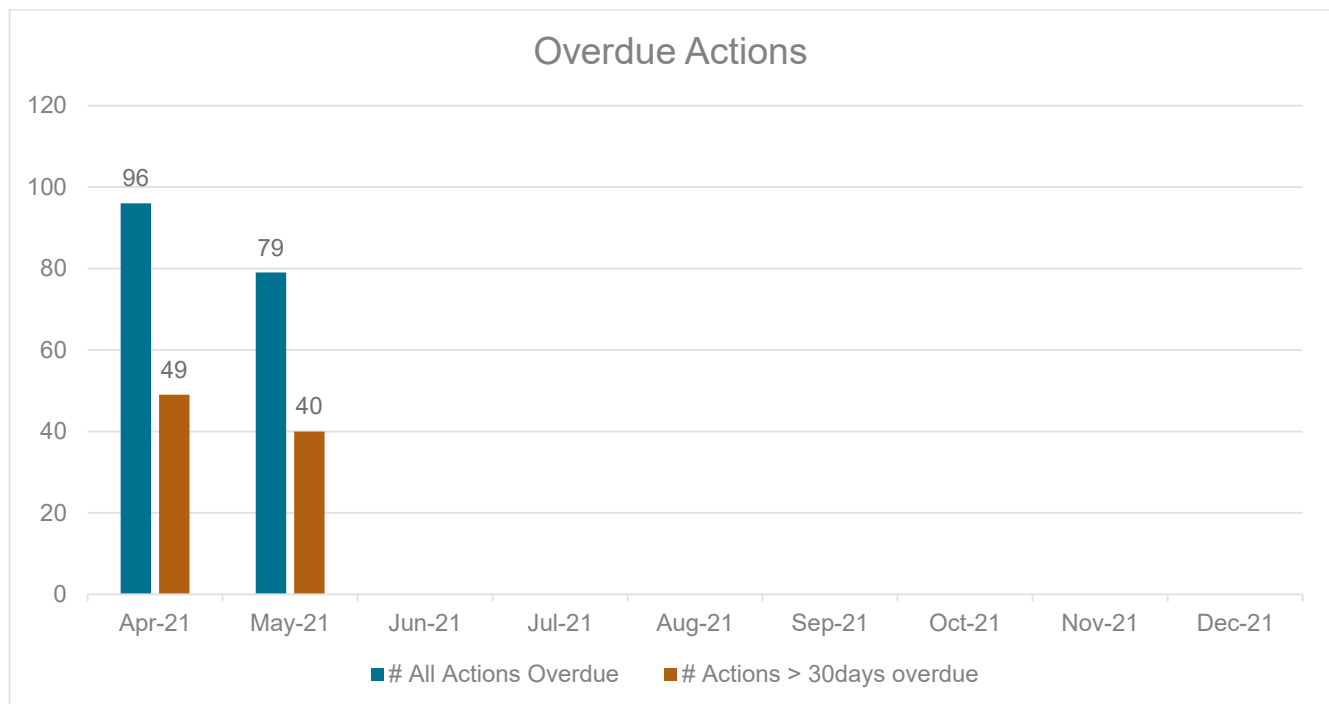
The target and methodology for tracking actions has been amended for the May report. All expired actions as well as expired actions greater than 30 days will now be captured so trends can be recorded and seen.

The safety systems officer has set up an additional notification to be sent to a person's manager when their assigned safety action has become 5 days overdue. A focus on system training and reminders throughout the month of June to assist with reducing these figures will also take place.

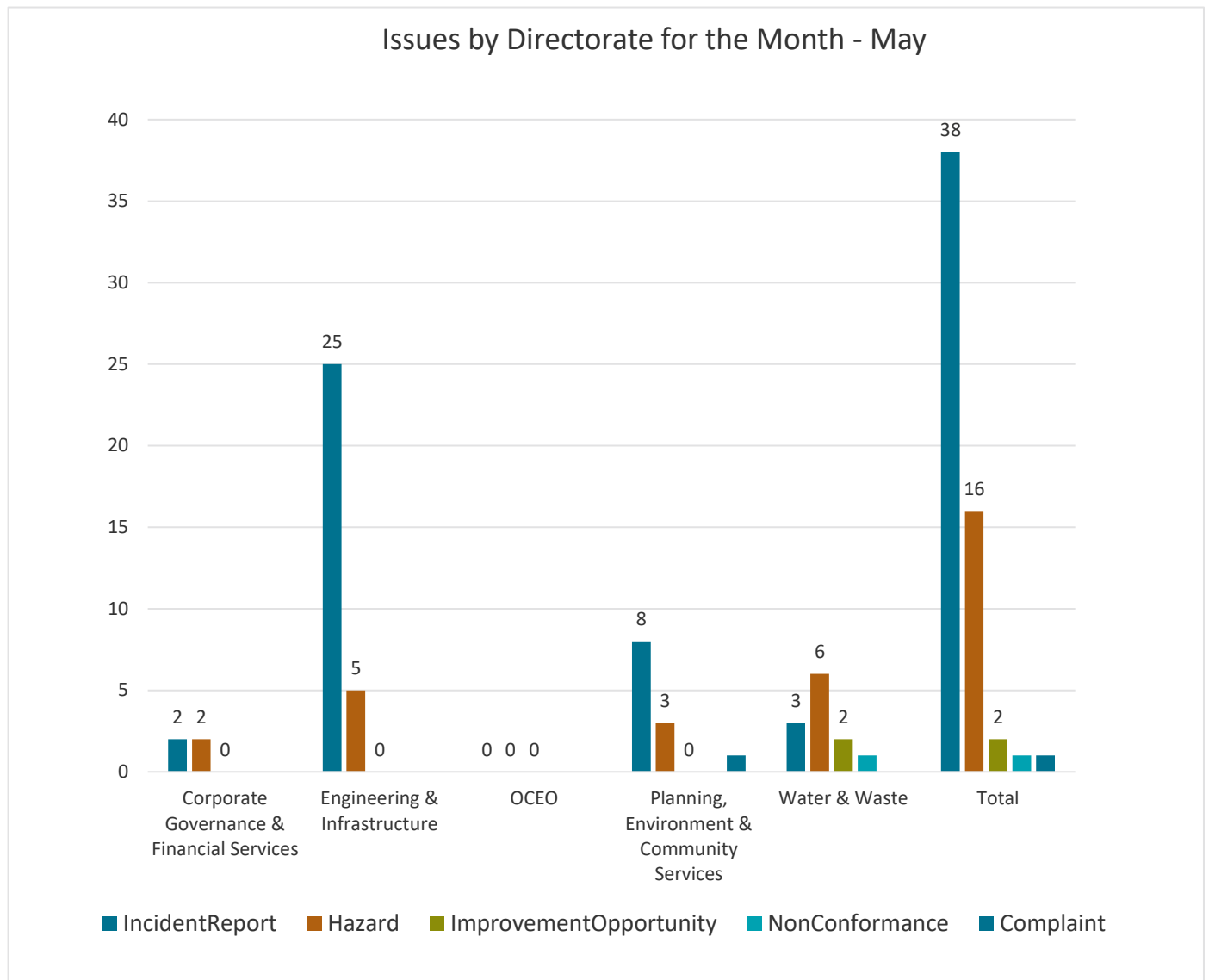
**79** overdue expired actions as at end of month. **40** overdue greater than 30 days.

**OBJECTIVE** Ensure identified corrective actions are followed to completion

**TARGET** 0 actions greater than 30 days overdue



## ISSUES BY DIRECTORATE



## 10. INDIVIDUAL KEY PERFORMANCE INDICATORS

Each manager at M4 and above, as well as Directorate nominated M5's are required to complete a KeyPerformance Indicator (KPI), this supports the achievement of our overall safety objectives.

**OBJECTIVE** Establish KPI's for individual managers

**TARGET** One communication and one action completed per individual manager; the total is 20 per year allowances made for holidays etc.

**STATUS** KPI's have been tracking extremely well in recent months, this is very encouraging.

SAFETY ACTION - comments mandatory as well as evidence if applicable				
1. Conducted and completed a safety interaction 'Safety Chat' with staff to review process and risk management. Completed either via SMART Inform, F2F, Email, Virtual or phone = 1 x Safety Action	2. Conducted and completed a 'Wellbeing Chat' with someone. Completed either via SMART InForm, F2F, email, virtual or phone = 1 x Safety Action	3. Provided feedback on a WHS procedure with comments (Procedural Review) = 1 x Safety Action	4. Provided documented participation in an incident investigation/analysis = 1 x Safety Action	5. Conducted a Site Hazard inspection. Inspection completed either via SMART Inform or a paper version = 1 x Safety Action
SAFETY COMMUNICATION - comments mandatory as well as evidence if applicable				
1. Attended an Operational WHS Committee Meeting (M3's only) = 1 x Safety Communication	2. Attend any toolbox meeting and presented a 'safety share' (Safety Release or a workplace/personal share) = 1 x Safety Communication	3. Attend an Outdoor toolbox Meeting and presented a 'safety share' (Safety Release or a workplace/personal share) = 1 x Safety Communication	4. Conducted a toolbox or prestart meeting with your team and have documented minutes recorded in SMART (the SMART Toolbox Inform can be used) = 1 x Safety Communication	

Change in language from 'raw' KPI's to 'total' KPI's. This indicates exactly what has been completed across the individual action and communications areas, but then allows us to identify whether target has been met. Thus 'total target' numbers against 'target' numbers.

### 1. CGFS OLT Target list: 12 people/positions. 12x2=24 target per month.

**Monthly outcome:** 10 people/positions completed their target KPI's. 10 people x 2 KPI's = 20 in total. Target is 24. Leaves a deficit of 4 = 2 people x 2 KPI's. Reason: 2 persons did not complete monthly KPI's.

### 2. PECS OLT Target list: 29 people/positions. 29x2=58 target per month.

**Monthly outcome:** 24 people/positions completed their target KPI's. 24 people x 2 KPI's = 48 in total. Target is 58. Leaves a deficit of 10 = 5 people x 2 KPI's. Reason: 2 positions are vacant; 3 persons did not complete monthly KPI's.

### 3. E&I OLT Target list: 41 people/positions. 41x2=82 target per month.

**Monthly outcome:** 34 people/positions completed their target KPI's. 34 people x 2 KPI's = 68 in total. Target is 82. Leaves a deficit of 14 = 7 people x 2 KPI's. Reason: 3 positions are vacant; 4 persons did not complete monthly KPI's.

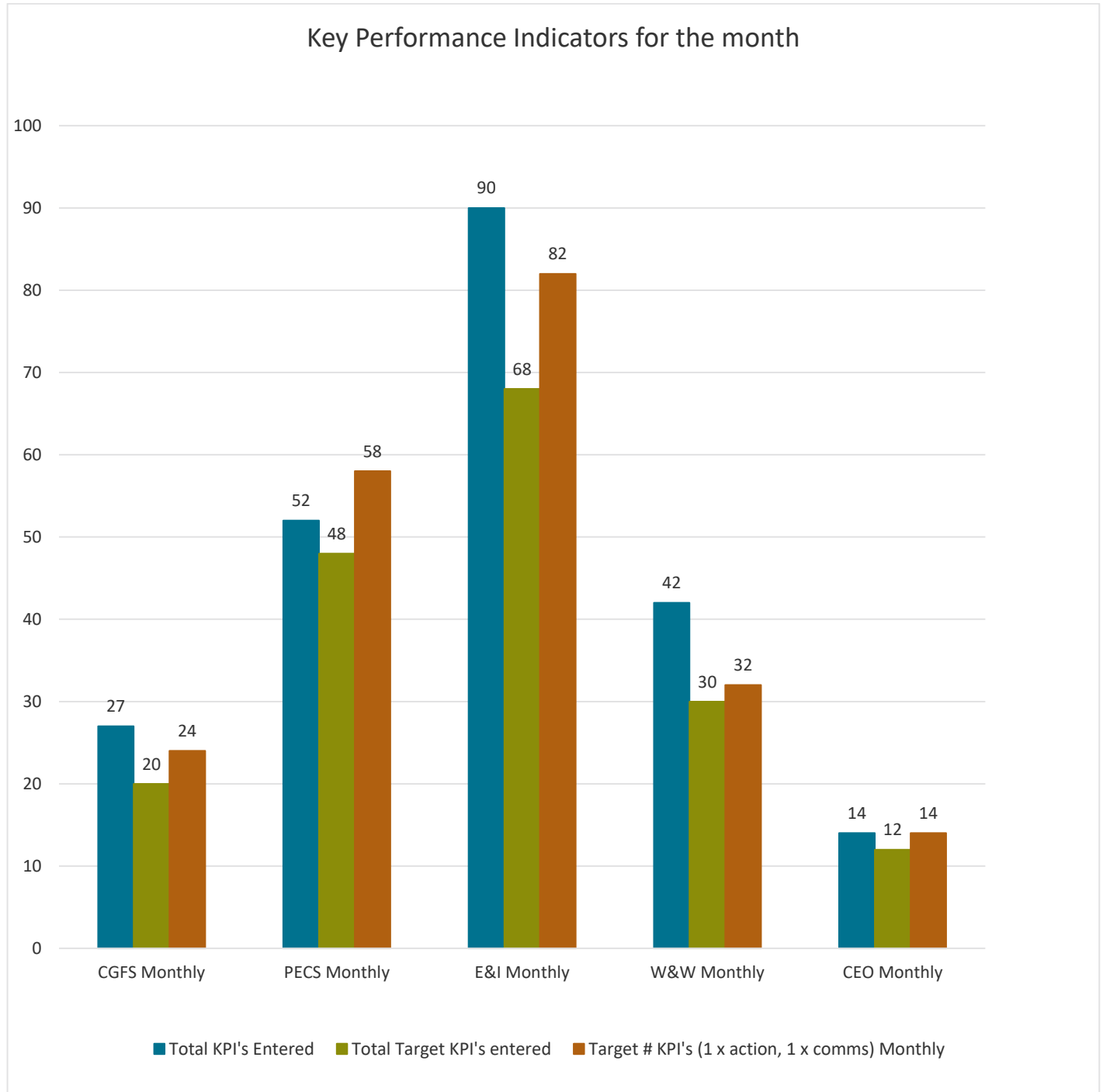
### 4. W&W OLT Target list: 16 people/positions. 16x2=32 in total per month.

# WHS MONTHLY REPORT

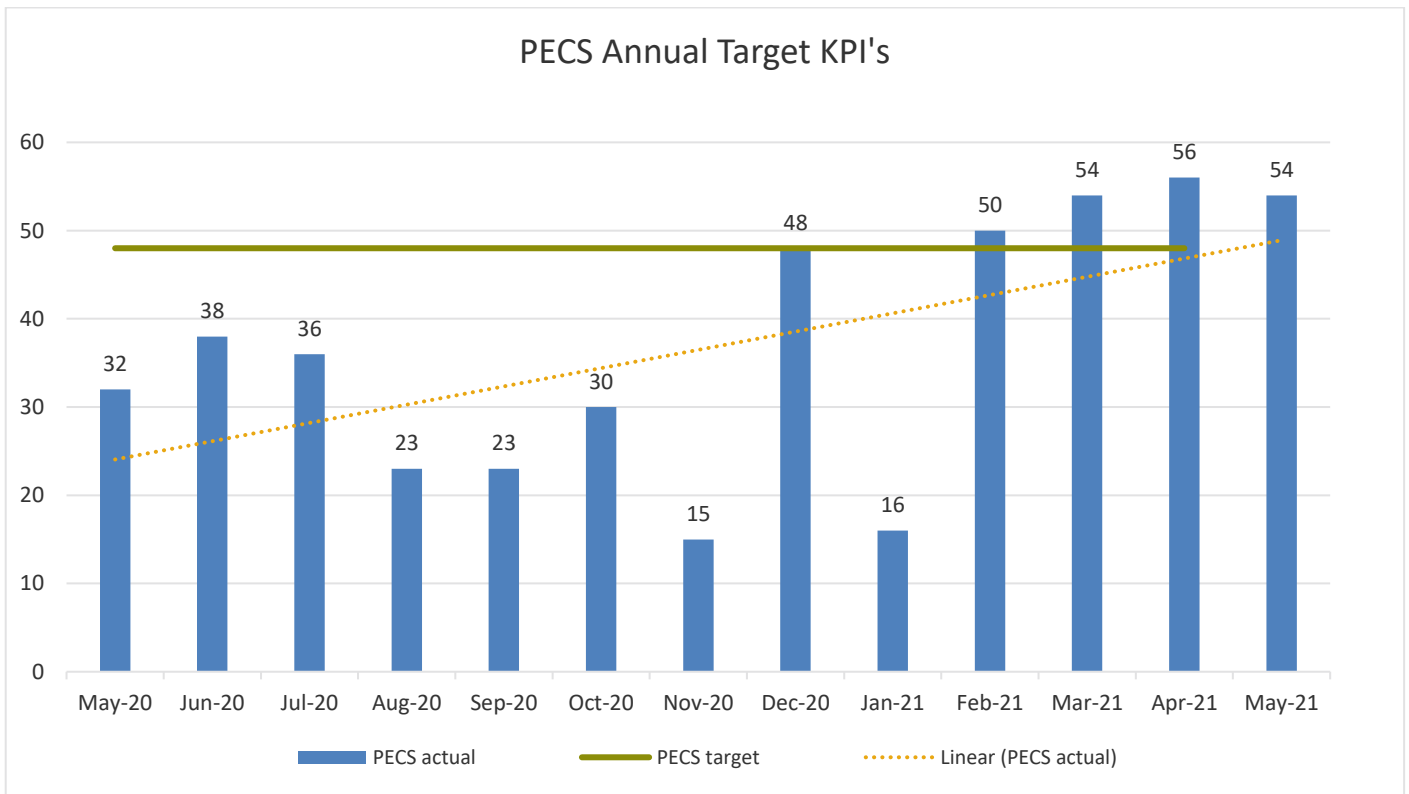
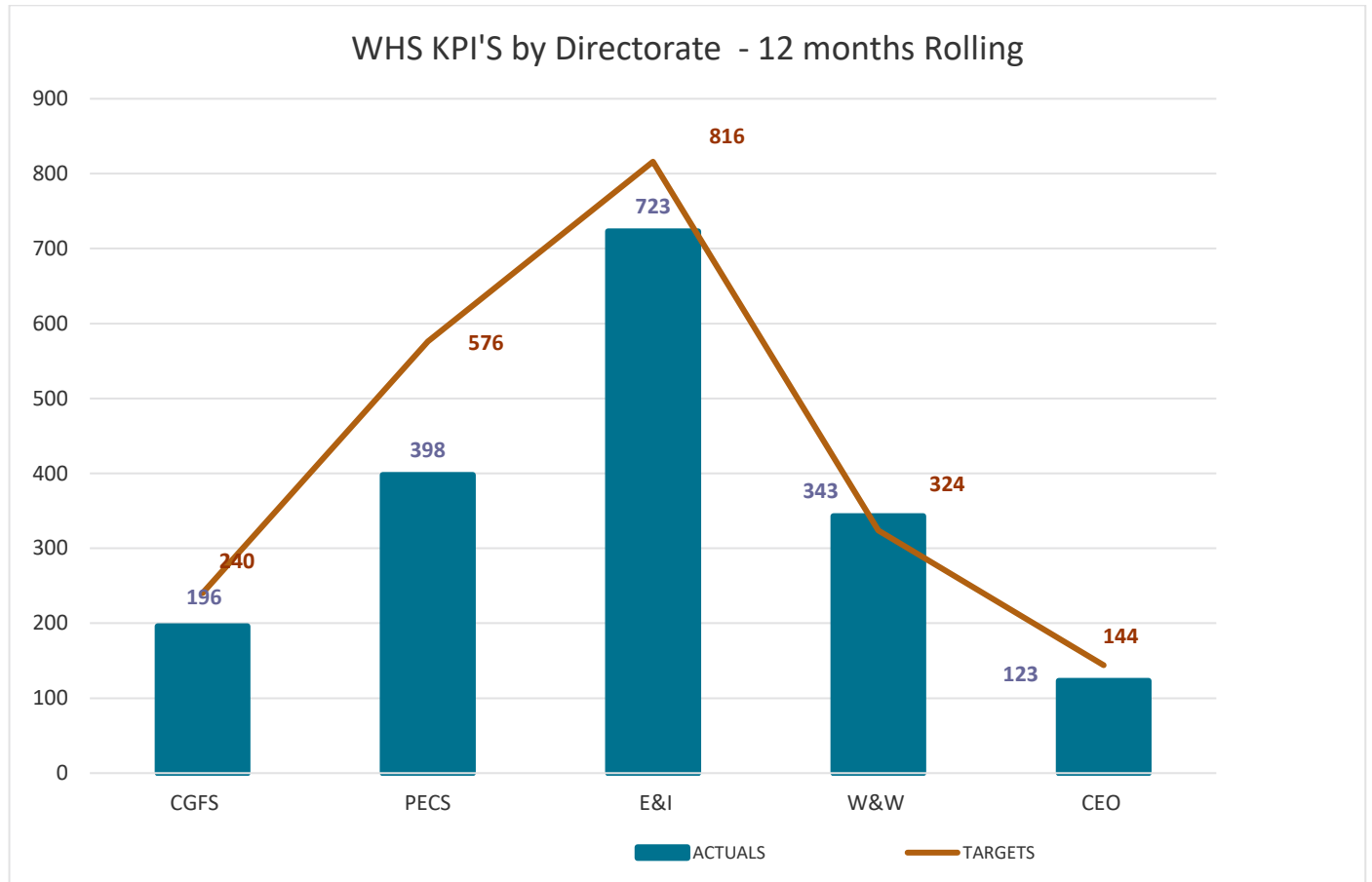
**Monthly outcome:** 15 people/positions completed their target KPI's. 15 people x 2 KPI's = 30 in total. Target is 32. Leaves a deficit of 2=1 person x 2 KPI's. Reason: 1 person did not complete monthly KPI's.

## 5. OCEO OLT Target list: 7 people/positions. 7x2=14 target per month.

**Monthly outcome:** 6 people/positions completed their target KPI's. 6 people x 2 KPI's = 12 in total. Target is 14. Leaves a deficit of 2 (1 people x 2 KPI's). Reason: 1 person did not complete monthly KPI's.

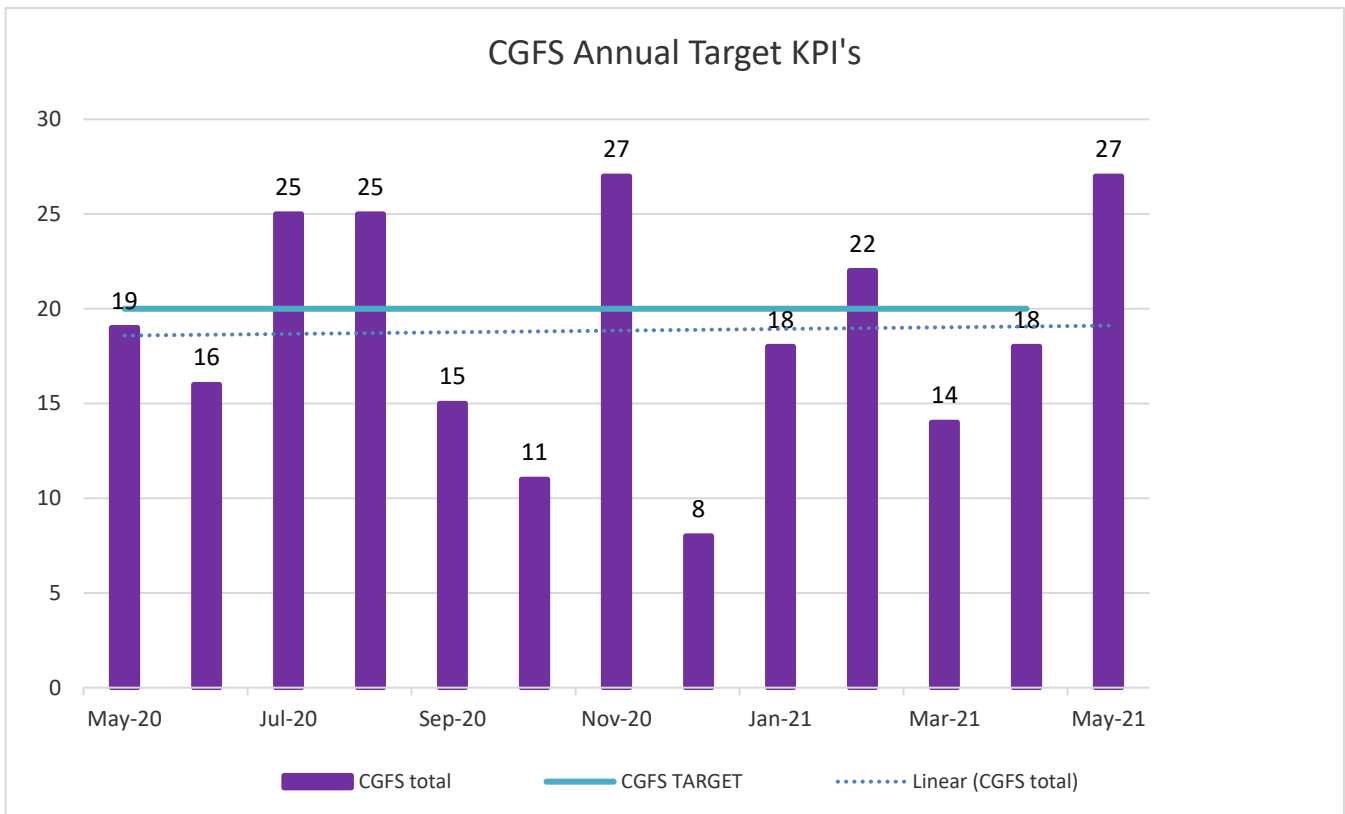
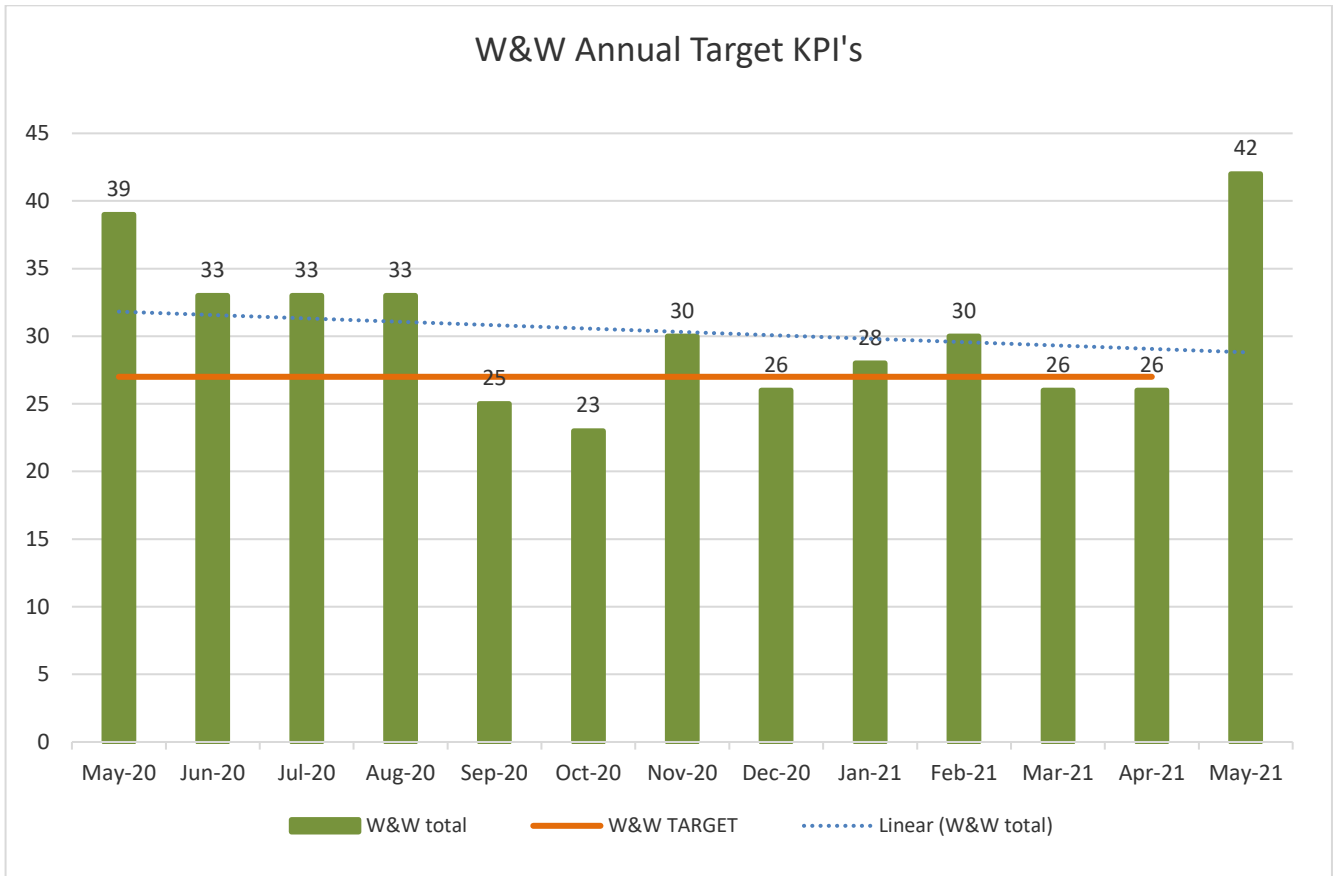


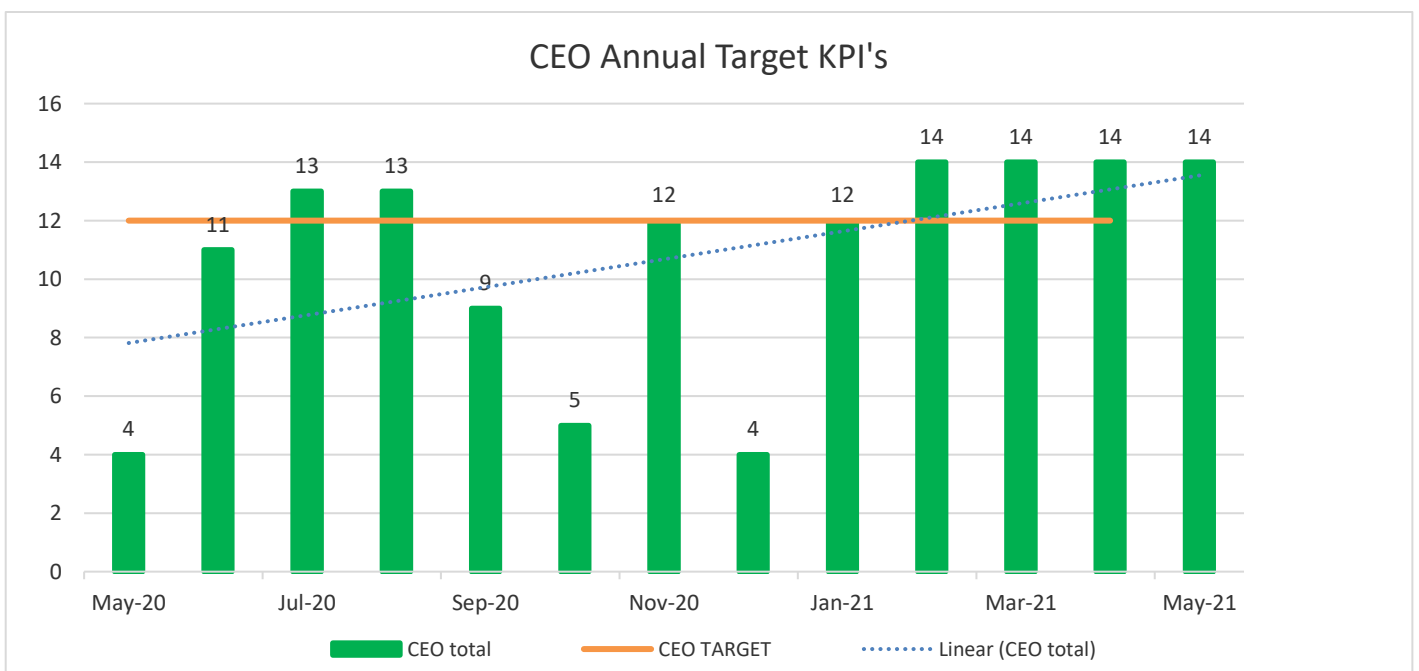
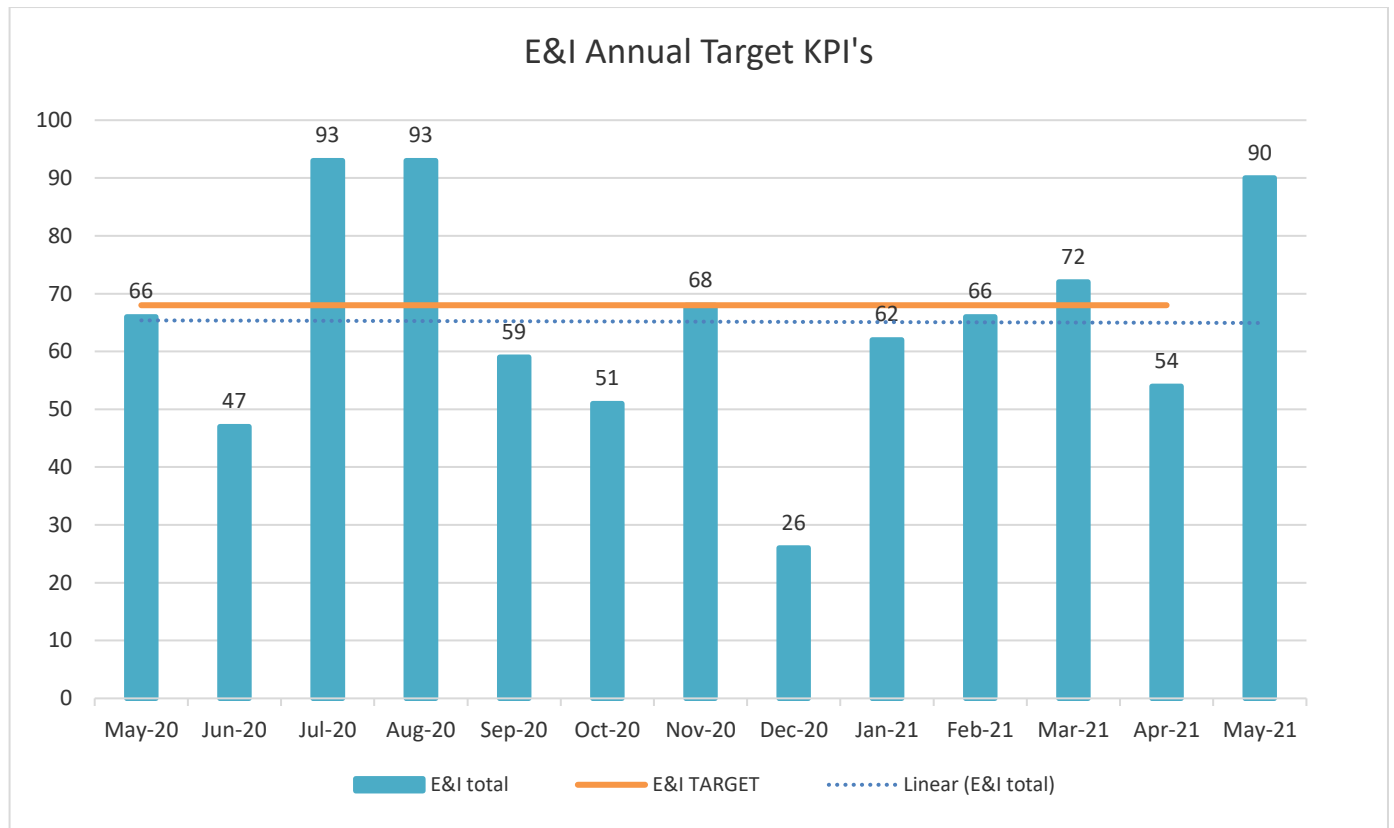
# WHS MONTHLY REPORT

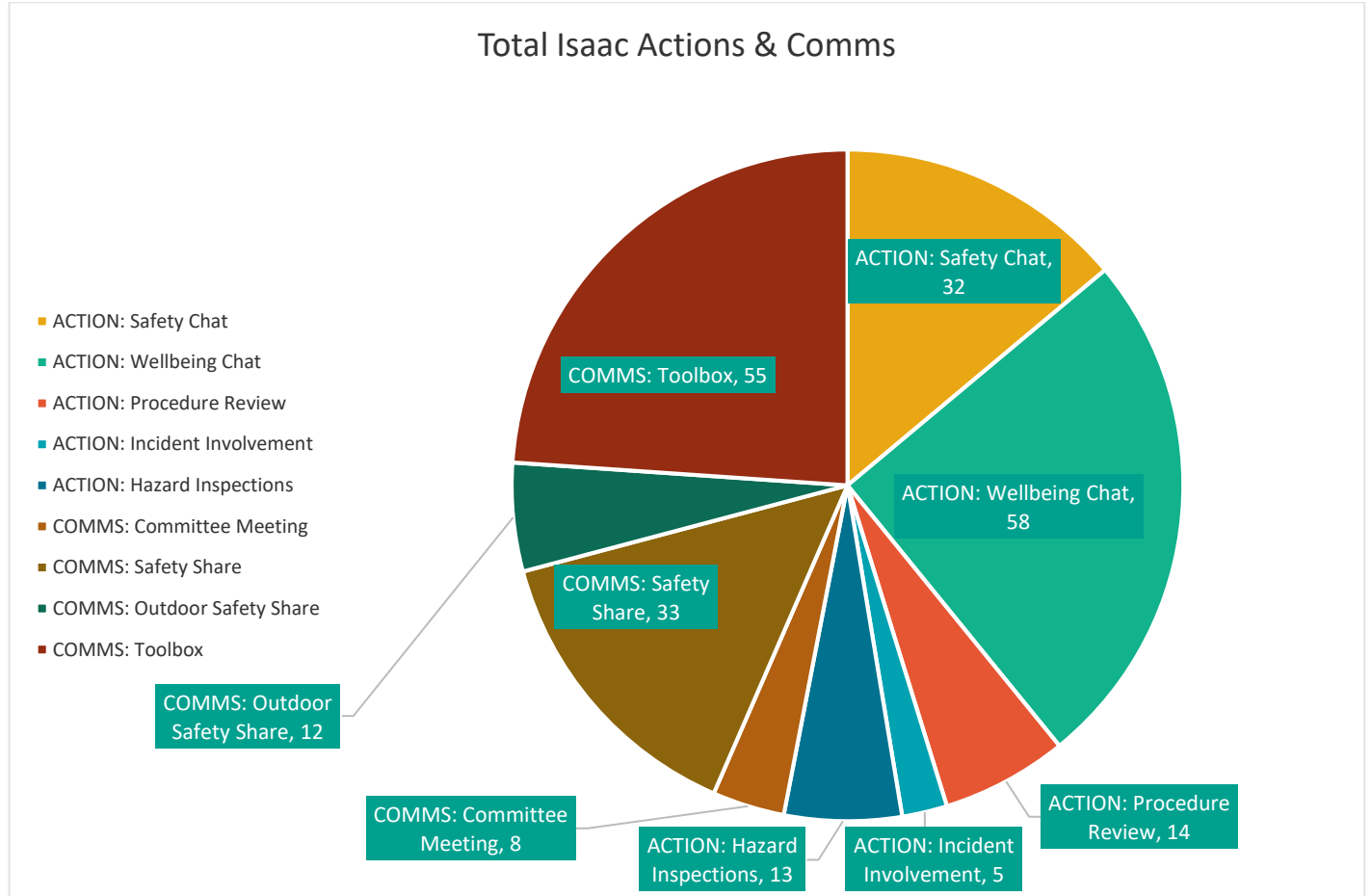




# WHS MONTHLY REPORT

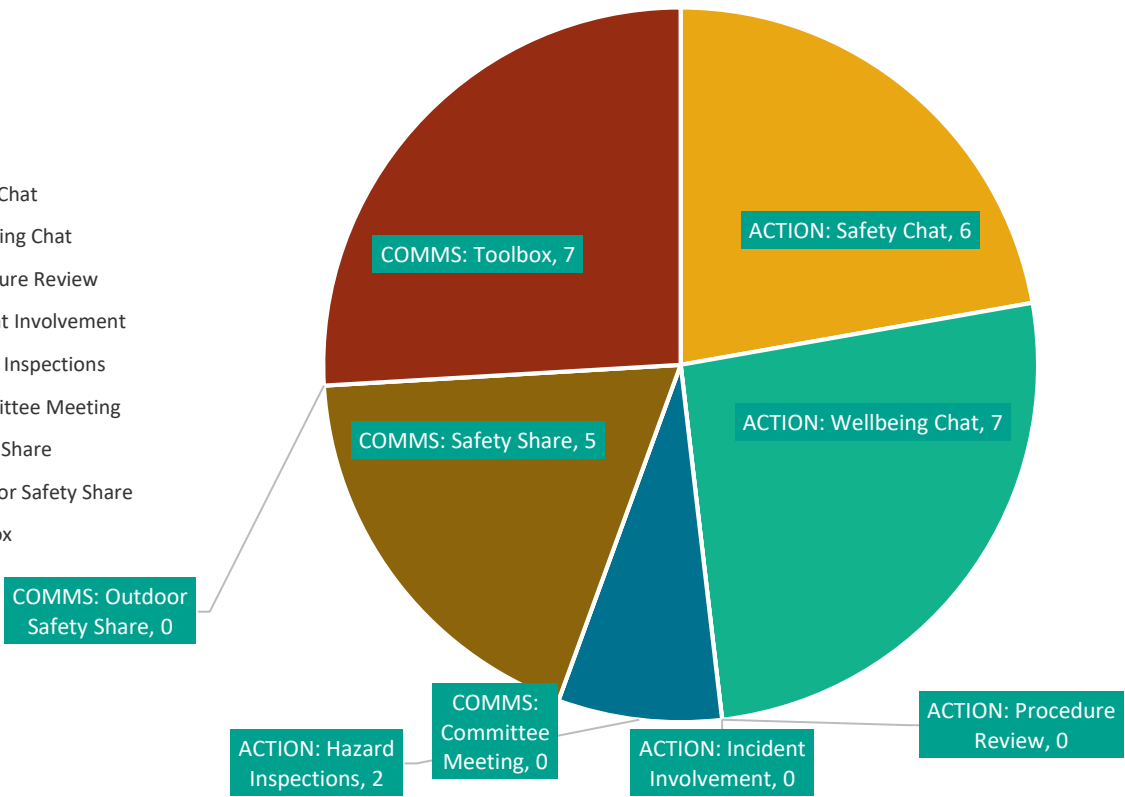






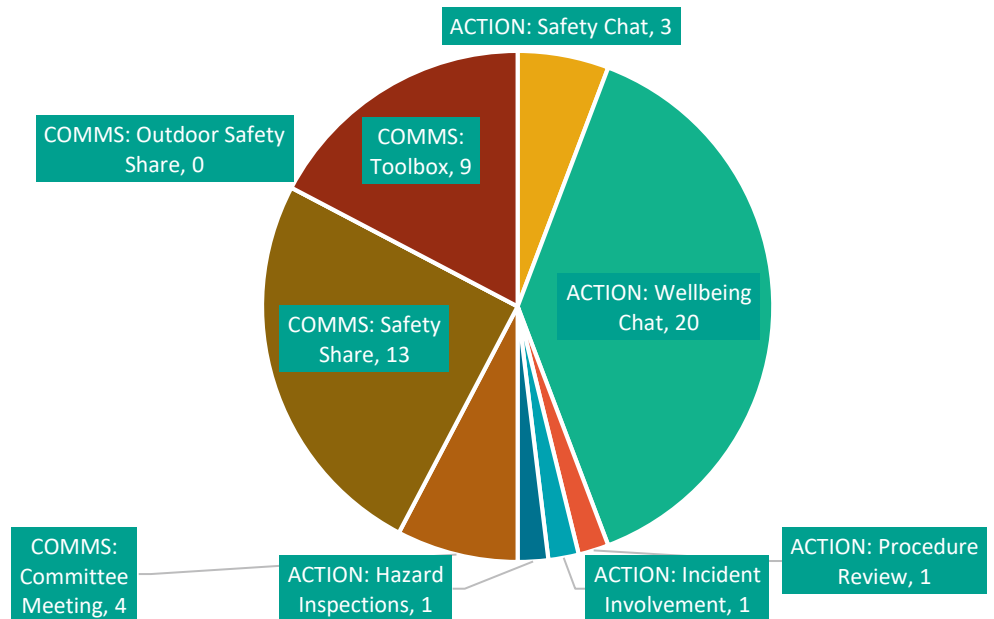
## CGFS Monthly

- ACTION: Safety Chat
- ACTION: Wellbeing Chat
- ACTION: Procedure Review
- ACTION: Incident Involvement
- ACTION: Hazard Inspections
- COMMS: Committee Meeting
- COMMS: Safety Share
- COMMS: Outdoor Safety Share
- COMMS: Toolbox



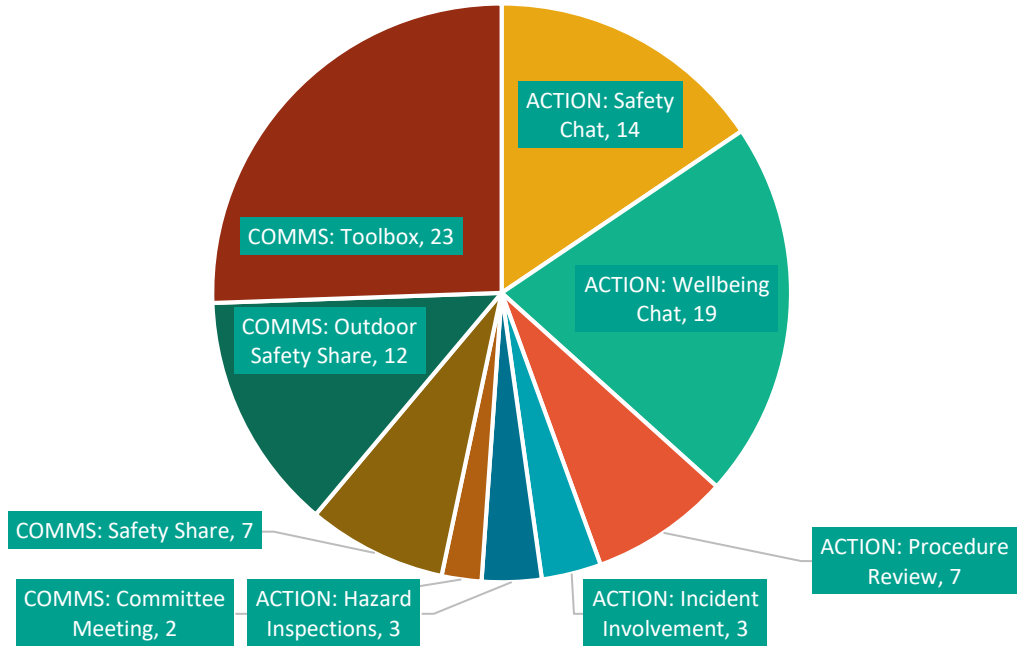
## PECS Monthly

- ACTION: Safety Chat
- ACTION: Wellbeing Chat
- ACTION: Procedure Review
- ACTION: Incident Involvement
- ACTION: Hazard Inspections
- COMMS: Committee Meeting
- COMMS: Safety Share
- COMMS: Outdoor Safety Share
- COMMS: Toolbox



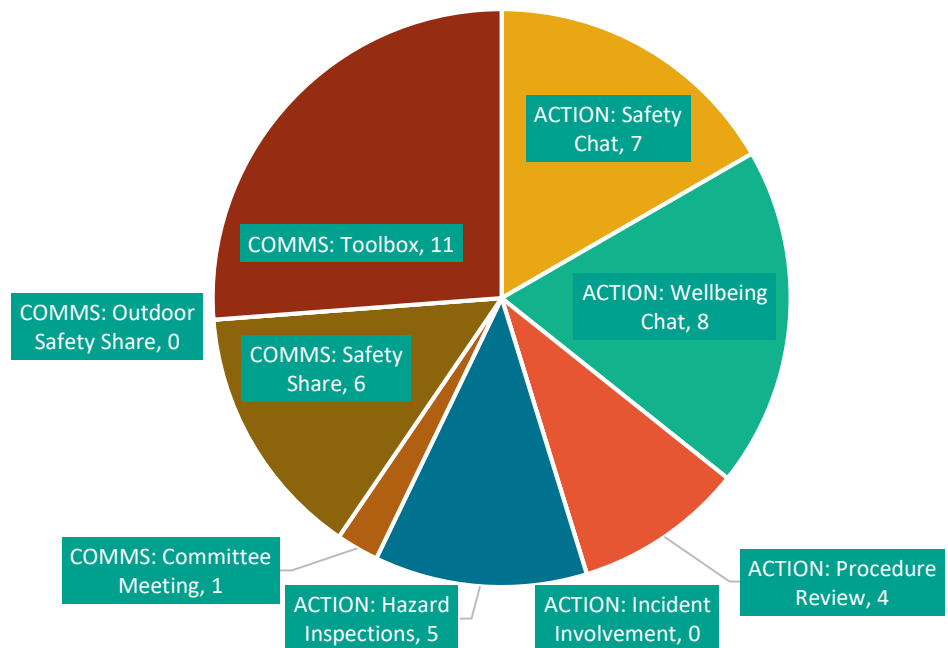
## E&I Monthly

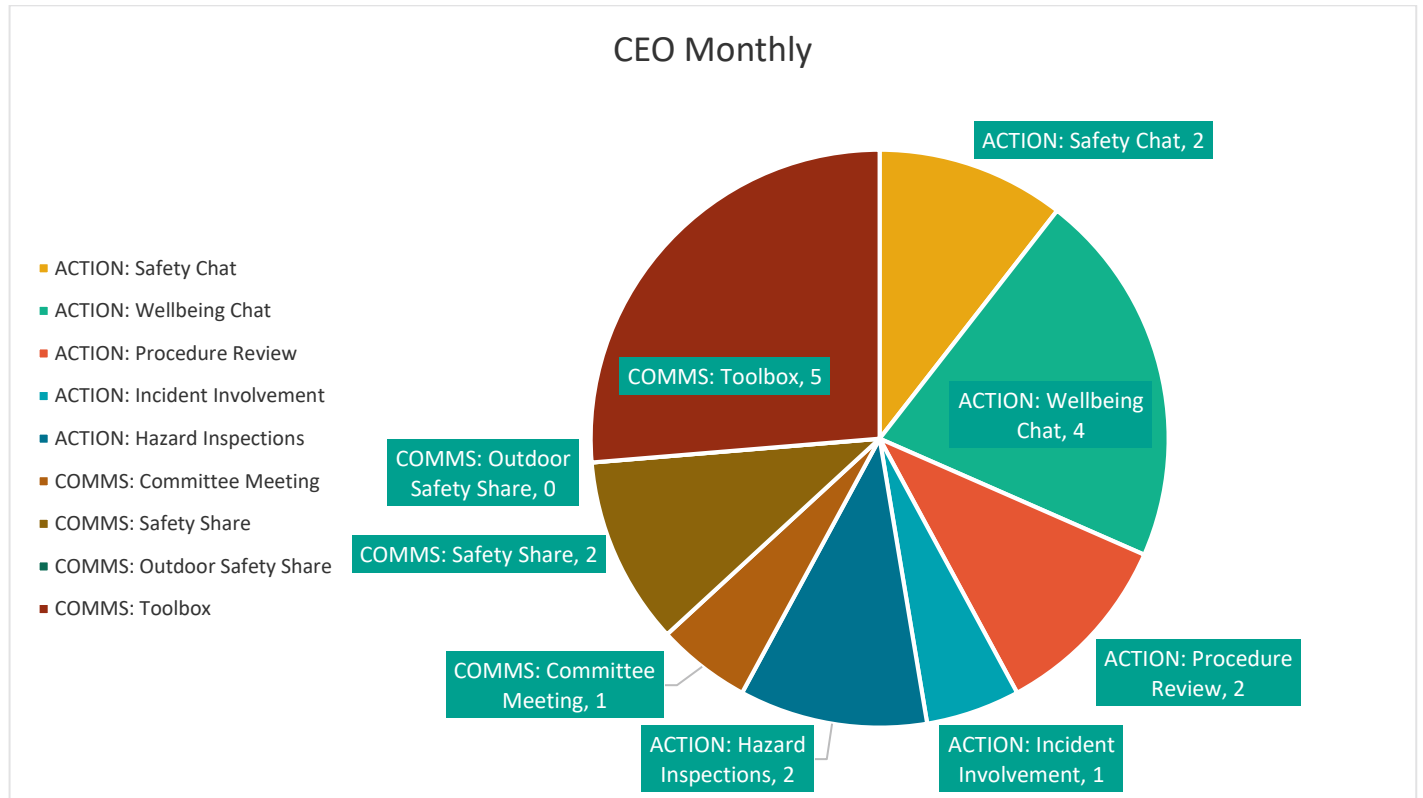
- ACTION: Safety Chat
- ACTION: Wellbeing Chat
- ACTION: Procedure Review
- ACTION: Incident Involvement
- ACTION: Hazard Inspections
- COMMS: Committee Meeting
- COMMS: Safety Share
- COMMS: Outdoor Safety Share
- COMMS: Toolbox



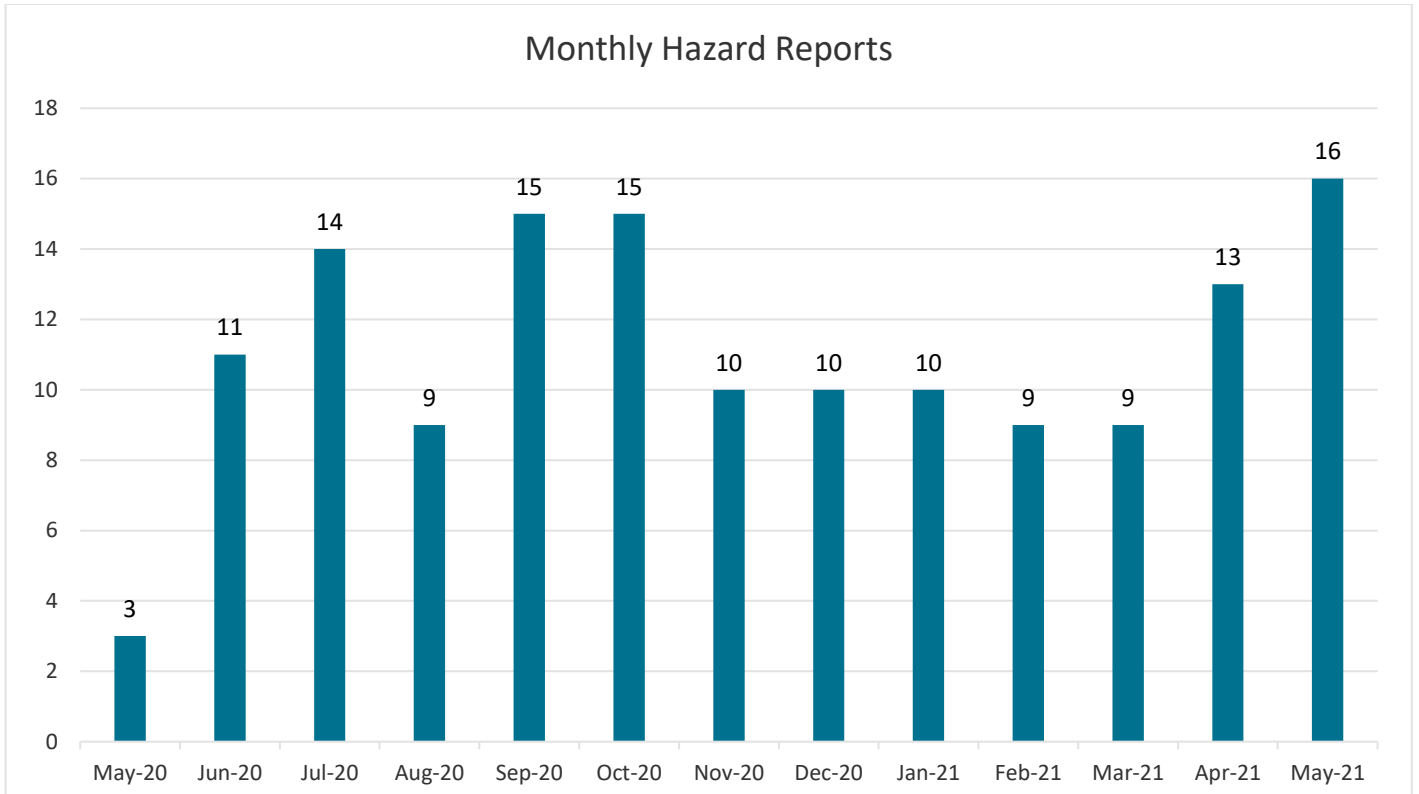
## W&W Monthly

- ACTION: Safety Chat
- ACTION: Wellbeing Chat
- ACTION: Procedure Review
- ACTION: Incident Involvement
- ACTION: Hazard Inspections
- COMMS: Committee Meeting
- COMMS: Safety Share
- COMMS: Outdoor Safety Share
- COMMS: Toolbox





## 11. HAZARD REPORTS MONTHLY COMPARISONS



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## MEETING DETAILS

Corporate, Governance and Financial Services

Standing Committee

Tuesday 8 June 2021

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## AUTHOR

Michael Krulic

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## AUTHOR POSITION

Manager Financial Services

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### 5.3

### DEBT POLICY 2021/2022

## EXECUTIVE SUMMARY

Pursuant to Section 192 of *Local Government Regulation 2012*, a Local Government must prepare and adopt a Debt Policy for a financial year. The Debt Policy must state the new borrowings planned for the current financial year and the next 9 financial years, and the period over which the Local Government plans to repay existing and new borrowings.

## OFFICER'S RECOMMENDATION

*That the Committee recommends Council to:*

1. **Adopt the 2021/2022 Debt Policy (CORP-POL-027) in accordance with s192 of the Local Government Regulation 2012.**

## BACKGROUND

Local Government Act 2009

### 104 Financial management systems

- (5) The system of financial management established by a local government must include—
  - (c) the following financial policies of the local government—
    - (i) Investment policy;
    - (ii) Debt policy;
    - (iii) Revenue policy.
- (6) A local government must ensure the financial policies of the local government are regularly reviewed and updated as necessary.

Local Government Regulation 2012

### 192 Debt policy

- (1) A local government must prepare and adopt a debt policy for a financial year.
- (2) The debt policy must state—
  - (a) the new borrowings planned for the current financial year and the next 9 financial years; and
  - (b) the period over which the local government plans to repay existing and new borrowings.



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## BUDGET IMPLICATIONS

A review has been completed in conjunction with the 2021/2022 budgetary process.

## CONSULTATION

- Finance Managers

## BASIS FOR RECOMMENDATION

The Isaac Regional Council Debt Policy has been reviewed through the 2021/2022 budget process.

## ACTION ACCOUNTABILITY

Manager Financial Services to ensure Policy is updated in relevant records.

## KEY MESSAGES

Council's borrowing and debt position has been reviewed through the 2021/2022 budget process.

Council remains in a sound financial position.

<b>Report Prepared By:</b> MICHAEL KRULIC Manager Financial Services  Date: 20 May 2021	<b>Report Authorised By:</b> DARREN FETTELL Director Corporate, Governance and Financial Services  Date: 24 May 2021
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## ATTACHMENTS

- Attachment 1 - Isaac Regional Council Debt Policy 2021/2022 - (CORP-POL-027)

## REFERENCE DOCUMENT

- Nil

## DEBT POLICY

### APPROVALS

<b>POLICY NUMBER</b>	CORP-POL-027	<b>DOC.ID</b>	3199393
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<b>CATEGORY</b>	Statutory
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<b>POLICY OWNER</b>	Financial Services
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<b>APPROVAL DATE</b>	24 June 2020	<b>RESOLUTION NUMBER</b>	6662
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## OBJECTIVE

To adopt a policy on borrowings for ~~2020-2021~~2021-2022.

## SCOPE

This policy is in accordance with the *Local Government Regulation 2012*.

## DEFINITIONS

TERM / ACRONYM	MEANING
IRC	Isaac Regional Council

## POLICY STATEMENT

### POLICY PROVISIONS

To adopt a policy on borrowings that provides for responsible financial management on the loan funding of infrastructure capital projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties. This policy is in accordance with the *Local Government Regulation 2012*.

### PURPOSE OF BORROWINGS

As a general principle, Council recognises that loan borrowings for capital works are an important funding source for Local Government and that the full cost of infrastructure should not be borne entirely by present-day ratepayers but be contributed to by future ratepayers who will also benefit. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of capital income.

Council restricts all borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority, and which cannot be funded from other sources of revenue, as identified by the adopted budget. In no circumstances should Council borrow funds for recurrent expenditure.

The basis for determination of the utilisation of loan funds will be as follows:

- Analysis of existing debt levels with a loan servicing cost target of less than 25% in any one year.
- Where a capital project for a service that is funded by utility or user charges e.g. water, sewerage, waste, is determined to be funded by way of loans, the user charge should reflect the cost of providing the service including the loan servicing costs.
- Other specific capital projects, not funded by user charges, should only be considered for loan funding where the project is considered by Council to be beneficial to the majority of ratepayers.
- The term of any loan should not exceed the expected life of the asset being funded.

**REPAYMENT OF BORROWINGS**

Unless otherwise stated, new borrowings will be repaid over 20 years, however may be reduced ahead of schedule when net sale proceeds of land and development loans are realised, or through a resolution of Council. All other repayments on borrowed funds will be made in accordance with the terms of the loan unless otherwise stated in the loan repayment schedule.

**TEN YEAR BORROWING PROGRAM FORECAST**

Council utilises loan borrowing to fund major capital and infrastructure works so that repayments are spread over the years to which the Capital Works will be utilised by ratepayers.

The following ten-year borrowing program is proposed by Council, although allocations in future years are revised on an annual basis in conjunction with the review of the Capital Works / Loan Program:

Project	Loan Term	2020-21 '000	2021-22 '000	2022-23 '000	2023-24 '000	2024-25 '000	2025-26 '000	2026-27 '000	2027-28 '000	2028-29 '000	2029-30 '000
Landfill Rehabilitation	20 years	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project	Loan Term	2021-22 '000	2022-23 '000	2023-24 '000	2024-25 '000	2025-26 '000	2026-27 '000	2027-28 '000	2028-29 '000	2029-30 '000	2030-31 '000
Moranbah Community Centre	20 years	\$2,500	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**REPAYMENT SCHEDULE**

The loan portfolio of Council is raised solely with the Queensland Treasury Corporation. The Queensland Treasury Corporation maintains Council debt as the Book Debt plus a market provision, to market value the total liability outstanding. The provision is principally a result of past movements in the Market Value of the liabilities within each Debt Pool. If the Council was to liquidate this debt it would be required to pay the Market Value of the loan portfolio. The portfolio has been dissected so that loan borrowings in relation to Land Purchase in Moranbah and Land Development - Moranbah are maintained in separate accounts to more accurately reflect the cost of the provision of this infrastructure. This approach is needed otherwise the loan term is amalgamated and the average term for repayments lengthens.

It is proposed that Council consider maintaining a repayment schedule consistent with an interest and principal repayment calculation so that the exposure to interest rate fluctuations is minimised. This basis of repayment will continue to be assessed even though separate accounts have been established for Land Purchase - Moranbah and Land Development - Moranbah. The Budgeted Loan Portfolio of Council for ~~2021-2022~~ 2020-21 is as follows:

**TABLE (2)**

**Isaac Regional Council**

**BUDGET INTEREST AND REDEMPTION BY FUND AND FUNCTION  
FOR THE YEAR TO 30 JUNE 2021**

	<b>A</b>	<b>B</b>	<b>C</b>		<b>D (A—C)</b>
<b>FUNCTION DESCRIPTION</b>	<b>EST BOOK DEBT BALANCE 30/06/2020</b>	<b>QTC INTEREST</b>	<b>QTC REDEMPTION</b>	<b>REMAINING TERM (years)</b>	<b>EST BOOK DEBT BALANCE 30/06/2021</b>
LAND DEVELOPMENT—MORANBAH	9,623,870.04	411,422.27	562,891.13	11.97	9,060,978.88
LAND PURCHASE—MORANBAH	12,548,443.37	625,885.54	737,844.13	11.47	11,810,599.24
<b>TOTAL ALL FUNDS</b>	<b>22,172,313.38</b>	<b>1,037,307.81</b>	<b>1,300,735.26</b>		<b>20,871,578.12</b>

**TABLE (2)**

**ISAAC REGIONAL COUNCIL**

**BUDGET INTEREST AND REDEMPTION BY FUND AND FUNCTION  
FOR THE YEAR TO 30 JUNE 2022**

	<b>A</b>	<b>B</b>	<b>C</b>		<b>D (A - C)</b>
<b>FUNCTION DESCRIPTION</b>	<b>EST BOOK DEBT BALANCE 30/06/2021</b>	<b>QTC INTEREST</b>	<b>QTC REDEMPTION</b>	<b>REMAINING TERM (years)</b>	<b>EST BOOK DEBT BALANCE 30/06/2022</b>
LAND DEVELOPMENT—MORANBAH	9,179,020.23	382,435.14	581,542.18	10.97	8,597,478.05
LAND PURCHASE—MORANBAH	11,837,199.57	583,835.98	766,422.36	10.47	11,070,777.21
<b>TOTAL ALL FUNDS</b>	<b>21,016,219.80</b>	<b>966,271.12</b>	<b>1,347,964.54</b>		<b>19,668,255.26</b>

**NOTE:** This Policy will be reviewed each year with the adoption of the Budget.

## AUTHORITIES AND ACCOUNTABILITIES

Delegations as per Isaac Regional Council Delegations Register.

The Chief Executive Officer is responsible for communicating, implementing and enforcing the Debt Policy.

## LEGISLATIONS AND RELATED GUIDELINES

This policy complies with the requirements of *Local Government Regulation 2012*.

DRAFT

## MEETING DETAILS

### Corporate, Governance and Financial Services

#### Standing Committee

Tuesday 8 June 2021

## AUTHOR

Michael Krulic

## AUTHOR POSITION

Manager Financial Services

## 5.4

### REVENUE POLICY 2021/2022

## EXECUTIVE SUMMARY

Pursuant to Section 193 of *Local Government Regulation 2012*, a Local Government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

## OFFICER'S RECOMMENDATION

*That the Committee recommends Council to:*

1. ***Adopt the 2021/2022 Revenue Policy (CORP-POL-028) in accordance with s193 of the Local Government Regulation 2012.***

## BACKGROUND

### Local Government Act 2009

#### 104 Financial management systems

(5) The system of financial management established by a local government must include—

(c) the following financial policies of the local government—

- (i) Investment policy;
- (ii) Debt policy;
- (iii) Revenue policy.

(6) A local government must ensure the financial policies of the local government are regularly reviewed and updated as necessary.

### Local Government Regulation 2012

#### 193 Revenue policy

(1) A local government's revenue policy for a financial year must state —

(a) the principles that the local government intends to apply in the financial year for —

- i. levying rates and charges; and
- ii. granting concessions for rates and charges; and
- iii. recovering overdue rates and charges; and
- iv. cost recover methods; and

(b) if the local government intends to grant concessions for rates and charges — the purpose for the concession; and

(c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

(2) The revenue policy may state guidelines that may be used for preparing the local government's revenue statement.

(3) A local government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

## BUDGET IMPLICATIONS

A review has been completed in conjunction with the 2021/2022 budgetary process.

## CONSULTATION

- Finance Managers

## BASIS FOR RECOMMENDATION

The Isaac Regional Council Revenue Policy has been reviewed through the 2021/2022 budget process.

## ACTION ACCOUNTABILITY

Manager Financial Services to ensure Policy is updated in relevant records.

## KEY MESSAGES

Council's revenue raising options and financial position have been reviewed through the 2021/2022 budget process.

Council remains in a sound financial position.

<b>Report Prepared By:</b>	<b>Report Authorised By:</b>
MICHAEL KRULIC	DARREN FETTELL
<b>Manager Financial Services</b>	<b>Director Corporate, Governance and Financial Services</b>
Date: 24 May 2021	Date: 24 May 2021

## ATTACHMENTS

- Attachment 1 - Isaac Regional Council Revenue Policy 2021/2022 – (CORP-POL-028)

## REFERENCE DOCUMENT

- Nil



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## REVENUE POLICY

### APPROVALS

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<b>POLICY NUMBER</b>	CORP-POL-028	<b>DOC.ID</b>	3199388
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<b>CATEGORY</b>	Statutory
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<b>POLICY OWNER</b>	Financial Services
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<b>APPROVAL DATE</b>	<a href="#">24 June 2020</a>	<b>RESOLUTION NUMBER</b>	6664
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## OBJECTIVE

The objective of this policy is to:

1. Set out the principles intended to be used by Council for the financial year for:
  - levying of rates and charges;
  - granting concessions for rates and charges;
  - recovering overdue rates and charges;
  - cost-recovery methods; and
  - if the local government intends to grant concessions for rates and charges – state the purposes for concessions; and
  - the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

## SCOPE

This policy applies to relevant revenue activities of Council for the period 1 July 2021<sup>10</sup> to 30 June 2022<sup>14</sup>.

## DEFINITIONS

N/A

## POLICY STATEMENT

The *Local Government Act 2009* requires each Local Government to maintain a Revenue Policy which must detail the principles applied by it in relation to its relevant revenue activities for each financial year. [This policy must be reviewed annually and in sufficient time to allow an annual budget to be adopted that is consistent with the policy. Accordingly, the principles contained within this policy are applied in the determination of the rates, fees and charges as detailed in the Revenue Statement.](#)

## PRINCIPLES

### Principles used for Levying Rates & Charges

In determining rates and charges, Council will be guided by the principle of user pays ~~so as~~ to minimise the impact of rating on the efficiency of the local economy.

Council will also have regard to the principles of:

- transparency in the making and levying of rates and charges;
- having in place a rating regime that is simple and inexpensive to administer;

- ensuring fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes; and
- flexibility to take account of changes in the local economy.

In levying rates and charges, Council will apply the principles of:

- making clear what is the Councils and each ratepayers responsibility to the rating system; and
- making the levying system simple and inexpensive to administer.

In accordance with Section 94 of the *Local Government Act 2009* Council:

- must make and levy general rates (which includes determining differential general rates and minimum general rates);
- may also levy special rates and charges;
- may also levy separate rates and charges; and
- will levy utility charges to assist in funding the operation and maintenance of Council services and facilities.

## General Rates

Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.

Council believes that the existing distribution of the general rate burden through its differential rates regime is generally equitable. Council therefore proposes to continue to levy differential rates to ensure that the rate burden is distributed in similar fashion to the pattern in recent years. Council will continue to gather data and to consider this information ~~so as~~ to further refine this process.

To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rate category.

## Special Rates and Charges

Council may make and levy a special rate or charge on rateable land, to help defray the cost of providing a service, facility and/or an activity where:

- the land, or the occupier of the land, has or will especially benefit from the provision of the service, facility or activity; or
- the occupier of the land, or the use made or to be made of the land, has, or will, especially contribute to the need for the service, facility or activity.

Examples of services that may necessitate a special rate or charge are, but not limited to:

- maintenance and improvements to specific infrastructure in the regions towns which are necessitated by mining operations; and
- rural fire prevention and firefighting services.

## Separate Rates and Charges

Council may make and levy a separate rate or charge for a service, facility or activity in the way it considers appropriate. The rate or charge may include a minimum value to be levied and may be made and levied for a service, facility or activity whether or not the service, facility or activity is supplied by the government itself.

As an example, a levy will be applied to all rateable properties in the region to ensure that Council has the capability to meet its obligations in times of natural disaster. The disaster management charge will be used to assist in funding the recurrent annual disaster management activities of Council, including those costs relating to the operation and maintenance of equipment used by Council in fulfilment of its disaster management obligations, and those costs relating to disaster prevention and disaster planning.

## Utility Charges

Council may make and levy a utility charge on any land, whether vacant or occupied, and whether or not it is rateable land; or a structure; to recover costs in relation to the provision of services and/or facilities. This includes services such as cleansing, recycling, sewerage and water charges.

Generally, utility charges will be calculated on a full cost recovery basis.

## Interest Charges

Council may impose interest on rates and charges that remain unpaid after the date for payment (i.e.: the date on which the discount period closes) and includes assessments that are making payments of outstanding rates by instalment.

Following the close of discount, interest will be calculated on daily balances of amounts outstanding and charges applied at the end of the month on a compounding basis. Interest on arrears will be calculated in accordance with Section 133 of the *Local Government Regulation 2012* and will be set at the rate of 8.053% per annum.

## APPLICATION OF PRINCIPLES

### Levying of Rates and Charges

In accordance with Section 104-106 of the *Local Government Regulation 2012*, Council will issue a rates notice to the owner of the land on which a rate or charge has been applied. Rates notices shall include the date the notice was issued, the date by which time the rate must be paid, and any discounts, rebates or concessions applied.

Council will issue notices on a six monthly basis for the periods 1 July to 31 December and 1 January to 30 June in the respective financial year.

## PAYMENT OF RATES AND CHARGES

### Owner Liability

Section 127 of the *Local Government Regulation 2012* details the liability of the 'owner' to pay rates and charges levied against land held in their name. It also describes the liability of persons' at whose request a service is supplied to a structure or land that is not rateable land.

Where joint ownership of a property exists or other persons are liable to pay a rate, all owners or other persons are jointly and severally liable.

Rates and charges will run with the land i.e. where a change in ownership occurs, the new 'owner' of the land will become liable for payment of all future rates and charges and any existing or outstanding rates or charges.

Where land ceases to be rateable land under Section 110 of the *Local Government Regulation 2012*, the owner of said land immediately before it ceased to be rateable land is taken to continue as the owner of the land, and the land is taken to continue to be rateable land for the levy, collection or refund of a rate on the land for any period before it ceased to be rateable land.

### Discount

In accordance with the provisions of Section 130 of the *Local Government Regulation 2012*, discount at the rate of 10% shall be allowed on General Rates, excluding all special rates and charges, provided payment of the full amount of outstanding and overdue rates and interest is paid by the due date.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the persons control, from paying the rate in time to benefit from a discount under Section 130 of the *Local Government Regulation 2012*, then Council under Section 130(10) of the Regulation, may still allow the discount following written application by the ratepayer.

### Methods of Payment

Council may accept the payment of rates and charges by differing methods. These may include cheque, cash, direct debit and/or other electronic means.

### Payments by Instalments

Council may allow payments by instalment where it will benefit both the individual and the collection of overdue rates and charges.

### Payments in Advance

Payments in advance by way of lump sum or instalments may be accepted, however interest will not be payable on any credit balances held.

## CONCESSIONS FOR RATES AND CHARGES

### Principles behind Concessions for Rates and Charges

In considering the application of concessions, Council will be guided by the principles of:

- the same treatment for ratepayers with similar circumstances;
- transparency by making clear the requirements necessary to receive concessions; and
- flexibility to allow Council to respond to local economic issues.

Consideration may be given by Council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State Government.

### Purpose of Concessions

For the applicable financial year, the Council has determined that it will grant concessions for rates and charges for:-

- **eligible pensioners**, for the purpose of alleviating the rating burden on persons who are reliant on a pension;
- **certain entities whose objects do not include making a profit**, such as religious organisations, sporting clubs and show societies, on the basis that these entities provide benefits to the community, in accordance with the Rates Concession – Not For Profit Policy; and
- **in its discretion, to other persons**, where, for example, they are suffering hardship to alleviate the rating burden on such persons.

## PRINCIPLES USED FOR RECOVERING OVERDUE RATES AND CHARGES

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principle of:

- transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- flexibility by responding where necessary to changes in the local economy.

Section 132 of the *Local Government Regulation 2012* describes an 'overdue rate' as:

“an amount of a rate payable to a local government that remains unpaid at the end of the period specified in the rate notice as the period within which the amount of the rate is payable, (including any amount of interest on the rate under Section 133 of the Regulation)”.

With due regard for financial hardship, Council shall actively pursue the collection of outstanding rates and charges.

Council may use its power under the Local Government Act 2009 and Local Government Regulation 2012 to recover overdue rates and charges. In particular, Council may exercise its power under Section 95 of the Local Government Act 2009 to register a charge over land where rates and charges become overdue.

Alternatively, Council may elect to bring court proceedings against a ratepayer to recover overdue rates and charges as a debt pursuant to Section 134 of the Local Government Regulation 2012.

Council may use the following as a referral guide for the recovery of rates and charges:

### **Standard Performance:**

- Council may refer overdue rates to a mercantile agent or a solicitor for recovery.
- Generally, an account will not be referred for external recovery action unless it is \$500.00 or greater in value.

### **PRINCIPLES USED FOR COST-RECOVERY FEES**

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees.

The Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach and is founded on the basis that the regions rating base cannot subsidise the specific users or clients of Councils regulatory products and services.

### **OTHER MATTERS**

#### **General Rate Capping**

Because general rates are made and levied upon the value of land determined by the Valuer-General, Council recognises that the statutory valuation process may result in unusually high valuation increases for at least some classes of land, if not for all land. Where it considers that applying the differential general rate to affected lands or classes of land will produce inequities between ratepayers or classes of ratepayer, Council may cap general rates increases for the lands or classes of land concerned.

#### **Physical and Social Infrastructure Costs for New Development**

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Councils town planning schemes.

These policies are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the region, it may be necessary to bring forward physical and social infrastructure projects.

Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities is not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

## REVIEW OF POLICY

This policy will be reviewed when any of the following occur:

- the related documents are amended or replaced; or
- other circumstances as determined from time to time by a resolution of Council.

Notwithstanding the above, this policy is to be reviewed at intervals of no more than one year.

## LEGISLATIONS AND RELATED GUIDELINES

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*
- *Sustainable Planning Act 2009*
- *State Planning Regulatory Provision 2012* (adopted charges)

## REFERENCES

### ID

### NAME

COM-POL-025

Rates Concession – Not For Profit



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## MEETING DETAILS

Corporate, Governance and Financial Services

Standing Committee

Tuesday 8 June 2021

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## AUTHOR

Michael Krulic

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## AUTHOR POSITION

Manager Financial Services

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## 5.5

## INVESTMENT POLICY 2021/2022

### EXECUTIVE SUMMARY

Pursuant to Section 191 of *Local Government Regulation 2012*, a Local Government must prepare and adopt an Investment policy. The Investment policy must outline the local government's investment objectives and overall risk philosophy and procedures for achieving the goals related to the investments stated in the policy.

### OFFICER'S RECOMMENDATION

That the Committee recommends Council to:

1. **Adopt the 2021/2022 Investment Policy (CORP-POL-029) in accordance with s191 of the Local Government Regulation 2012**

### BACKGROUND

#### Local Government Act 2009

#### **104 Financial management systems**

(5) The system of financial management established by a local government must include—

(c) the following financial policies of the local government—

- (i) Investment policy;
- (ii) Debt policy;
- (iii) Revenue policy.

(6) A local government must ensure the financial policies of the local government are regularly reviewed and updated as necessary.

#### Local Government Regulation 2012

#### **191 Investment policy**

(1) A local government must prepare and adopt an investment policy.

(2) The investment policy must outline —

- (a) the local government's investment objectives and overall risk philosophy; and
- (b) procedure for achieving the goals related to investment stated in the policy.

### BUDGET IMPLICATIONS

A review of the policy has been completed in conjunction with the 2021/2022 budgetary process.

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## CONSULTATION

- Finance Managers

## BASIS FOR RECOMMENDATION

The Isaac Regional Council Investment Policy has been reviewed through the 2021/2022 budget process.

## ACTION ACCOUNTABILITY

Manager Financial Services to ensure Policy is updated in relevant records.

## KEY MESSAGES

Council's financial position has been reviewed through the 2021/2022 budget process.

Council remains in a sound financial position.

<b>Report Prepared By:</b> MICHAEL KRULIC Manager Financial Services  Date: 24 May 2021	<b>Report Authorised By:</b> DARREN FETTELL Director Corporate, Governance and Financial Services  Date: 24 May 2021
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## ATTACHMENTS

- Attachment 1 - Isaac Regional Council Investment Policy 2021/2022 – (CORP-POL-029)

## REFERENCE DOCUMENT

- Nil

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## INVESTMENT POLICY

### APPROVALS

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<b>POLICY NUMBER</b>	CORP-POL-029	<b>DOC.ID</b>	3199390
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<b>CATEGORY</b>	Statutory
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<b>POLICY OWNER</b>	Financial Services
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<b>APPROVAL DATE</b>	24 June 2020	<b>RESOLUTION NUMBER</b>	6663
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## OBJECTIVE

To provide Council with a contemporary Investment Policy based on an assessment of counterparty, market and liquidity risk within the legislative framework of the *Statutory Bodies Financial Arrangements Act and Regulations*.

## SCOPE

This policy applies to the investment of all surplus funds held by Isaac Regional Council in accordance with investment powers under Part 6 of the *Statutory Bodies Financial Arrangement Act 1982* (SBFAA). For the purpose of this policy, investments are defined as arrangements that are acquired or undertaken for the purpose of producing income and/or capital gains.

## DEFINITIONS

### TERM / ACRONYM

### MEANING

Council	Isaac Regional Council.
CEO	The person appointed to the position of Chief Executive Officer under the Act and anyone acting in that position.
Another Employee	All employees of Council including Executive Directors and Managers, but excluding the Chief Executive Officer.
Investment Officers	Employees engaged in activities related to the physical investment of funds.
The Act	<i>Local Government Act 2009</i> .
SBFAA	<i>Statutory Bodies Financial Arrangements Act 1982</i> (as amended).

## POLICY STATEMENT

### PROVISIONS

Investment of Council's funds is to be in accordance with Council's power of investment as set out in the following flow of legislative Authority:

- Section 101(1) of the *Local Government Act 2009* refers to Local Government as a Statutory Body under the *Statutory Bodies Financial Arrangements Act 1982*.
- Section 101(2) points to Part 2B of the *Statutory Bodies Financial Arrangements Act 1982* to set out the way in which that Act affects Council's powers of Investment.

- Section 42 of the *Statutory Bodies Financial Arrangement Act 1982* refers to three different categories of Investment power.
- Schedule 3, 4 and 5 of the *Statutory Bodies Financial Arrangements Regulations 20~~1907~~* list the statutory bodies' categories and investment power.
- Section 44 of the *Statutory Bodies Financial Arrangements Act 1982* dictates the types of Investments that Council may use.
- Section 8 of the *Statutory Bodies Financial Arrangements Regulations 20~~1907~~* prescribes the rating of the Investment arrangements as prescribed under Section 44 (1) (e) of the *Statutory Bodies Financial Arrangements Act 1982*.

## POLICY OBJECTIVES

Isaac Regional Council's overall objective is to invest funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that it considers the most appropriate given the circumstances.

Investment officers are to manage the investment portfolios not for speculation, but for investment and in accordance with the spirit of this Investment Policy. Investment officers are to avoid any transaction that might harm confidence in Isaac Regional Council.

In priority, the order of investment activities shall be preservation of capital, liquidity and return.

## PRESERVATION OF CAPITAL

Preservation of capital shall be the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit and interest rate risk within given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.

### Credit Risk

Isaac Regional Council will evaluate and assess credit risk prior to investment. Credit risk is the risk of loss due to the failure of an investment issuer or guarantor. The investment officer will minimise credit risk in the investment portfolio by pre-qualifying all transactions including the brokers/securities dealers with which they do business, diversify the portfolio and limit transactions to secure investments.

### Interest Rate Risk

The investment officers shall seek to minimise the risk of a change in the market value of the portfolio because of a change in interest rates. This would be achieved by considering the cash flow requirements of Council and structuring the portfolio accordingly. This will avoid having to sell securities prior to maturity in the open market. Secondly, interest rate risk can be limited by investing in shorter term securities.

## MAINTENANCE OF LIQUIDITY

The investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs due to being required to sell an investment.

For these purposes, illiquid investments are defined as investments that are not publicly traded in sufficient volume to facilitate, under most market conditions, prompt sale without severe market price affect.

Examples include:

- investment in private placements;
- a security that is not supported or priced by at least two approved brokers/securities dealers;
- sub investment grade (i.e. a lower than rating BBB- (Standard and Poors or equivalent), and in most cases, BBB rated investments); and
- unrated securities.

## RETURN ON INVESTMENTS

The portfolio is expected to achieve a market average rate of return and take into account Isaac Regional Council's risk tolerance and current interest rates, budget considerations, and the economic cycle. Any additional return target set by Council will also consider the risk limitations, prudent investment principles and cash flow characteristics identified within this Investment Policy.

## ETHICS AND CONFLICTS OF INTEREST

Investment officers/employees shall refrain from personal activities that would conflict with the proper execution and management of Isaac Regional Council's investment portfolio. This includes activities that would impair the investment officers' ability to make impartial decisions.

This policy requires that employees and investment officers disclose to the Chief Executive Officer any conflict of interest or any investment positions that could be related to the investment portfolio.

## REQUIREMENTS

In accordance with Schedule 3 of the *Statutory Bodies Financial Arrangements Regulation 20192007*, Isaac Regional Council has Category 1 investment power.

## PORTFOLIO INVESTMENT PARAMETERS

Section 44(1) of *SBFAA* states that the authorised investments comprise all or any of the following:

- deposits with a financial institution;
- investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;

- other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- investment arrangements, managed or operated by QIC or QTC, prescribed under a regulation for this paragraph;
- an investment arrangement with a rating prescribed under a regulation for this paragraph;
- other investment arrangements prescribed under a regulation for this paragraph.

Section 44(2) of *SBFAA* states that the investment must be:

- at call; or
- for a fixed time of not more than 1 year.

## PROHIBITED INVESTMENTS

This investment policy prohibits any investment carried out for speculative purposes. The following investments are prohibited by this investment policy.

- Derivative based instruments (excluding floating rate notices);
- Principal only investments or securities that provide potentially nil or negative cash flow;
- Stand-alone securities that have the underlying futures, options, forward contracts and sways of any kind; and
- Securities issued in non-Australian dollars.

## PLACEMENT OF INVESTMENT FUNDS

Overall the amount invested with institutions should not exceed the following percentage ranges of average annual funds invested and appropriate documentation must be maintained. Also, when placing investments, consideration should be given to the relationship between credit rating and interest rate.

### Investments with Financial Institutions and Investment

LONG TERM RATING (STANDARD & POORS)	SHORT TERM RATING (STANDARD & POORS)	INDIVIDUAL COUNTERPARTY LIMIT	TOTAL PORTFOLIO LIMIT
AAA to AA-	A1+	Maximum 40%	No Limit
A+ to A	A1	Maximum 25%	Maximum 50%
A- to BBB+	A2	Maximum 10%	Maximum 30%
Unrated or below BBB+	Unrated or below A2	Maximum \$2 million or 5% (whichever is lower)	Maximum 10%
QTC Cash Management Fund	No Limit	No Limit	

Council approves dealings with all financial institutions ('Financial Institution' is defined as an authorised deposit-taking institution within the meaning of the *Banking Act 1959* (Cwlth), Section 5(1)).

## MATURITY

The maturity structure of the portfolio will reflect a maximum term to maturity of one year.

## LIQUIDITY REQUIREMENT

Given the nature of the funds invested, no more than 20% of the investment portfolio will be in illiquid securities and at least 10% of the portfolio can be called at no cost or will mature within a maximum of seven (7) days.

## IMPLEMENTATION

### INTERNAL CONTROLS

The Director Corporate, Governance and Financial Services shall establish internal controls and processes that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use.

The Chief Executive Officer shall issue a letter to any approved counterparty advising that funds transferred from investments to Council must only be deposited into Council's General Account or Trust Account. This instruction cannot be varied unless a written request is made in writing signed in accordance with Council's account signing authority.

### DELEGATION OF AUTHORITY

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the *Local Government Act 2009*, Section 257 (1) (b).

Authority for the day to day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Director Corporate, Governance and Financial Services.

### BREACHES

Any breach of this Investment Policy is to be reported to the Director Corporate, Governance and Financial Services and rectified within seven (7) days of the breach occurring.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, Council shall, within 28 days after the change becomes known to Council, either obtain Treasurer approval for continuing with the investment arrangement or sell the investment arrangement.



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## LEGISLATIONS AND RELATED GUIDELINES

Relevant legislation with which this policy complies includes –

- [Local Government Act 2009](#)
- [Local Government Regulation 2021](#)
- [Statutory Bodies Financial Arrangements Act 1982](#)
- [Statutory Bodies Financial Arrangements Regulation 2019](#)
- [Banking Act 1959](#)

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## MEETING DETAILS

Corporate, Governance and Financial Services

Standing Committee

Tuesday 8 June 2021

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## AUTHOR

Michael Krulic

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## AUTHOR POSITION

Manager Financial Services

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## 5.6

## RESERVES POLICY 2021/2022

### EXECUTIVE SUMMARY

Through the budget process, available funding sources for operational and capital purposes are reviewed for the annual budget and Long-Term Financial Forecast. This includes a review of Council's cash balances which are typically held in identified reserves. Adoption of the Reserves Policy provides the framework for maintaining accounting records of Council's cash backed reserve funds.

### OFFICER'S RECOMMENDATION

*That the Committee recommends Council to:*

- 1. Adopt the Reserves Policy (CORP-POL-089).**

### BACKGROUND

This policy applies to the Isaac Regional Council budget and audited financial statements.

Through the budget process, available funding sources for operational and capital purposes are reviewed for the annual budget and Long-Term Financial Forecast. This includes review of Council's cash balances which are typically held in identified reserves and consideration of any future requirements of reserve funds.

The creation of all reserves must be approved by Council. Reserves will only be created for specific purposes.

All reserves must be cash backed and represent funds that are accumulated within Council to meet specific anticipated future needs. In each case the amount relates to a perceived future requirement which is not currently a liability.

The purpose of all reserves shall be reviewed annually to confirm continued consistency with the corporate plan.

Movements in reserve balances can only occur in line with the approved budget, revised budget or by a Council resolution.

To create a new reserve, appropriate funds must be debited against accumulated funds and credited against the new reserve.

Where the maintenance of a reserve is no longer appropriate, the funds held in reserve must be credited to accumulated funds.

## BUDGET IMPLICATIONS

The report supports Council's Budget for the 2021/22 financial year which has been developed through the 2021/22 budgetary process.

## CONSULTATION

- 2021/2022 Council budget workshops
- Director Corporate, Governance and Financial Services
- Financial Services

## BASIS FOR RECOMMENDATION

To establish an accounting policy for reserves for Isaac Regional Council in line with workshops through the budget process.

## ACTION ACCOUNTABILITY

Manager Financial Services to maintain financial management and accounting records in line with legislative and accounting requirements.

## KEY MESSAGES

- Council reviews all available funding sources for operational and capital purposes through budget processes.
- Adopting a reserves policy continues Council's commitment to sustainable and responsible financial management.
- Council has ensured that budgeting decisions made have not impacted on the long-term sustainability of Council and ongoing provision of services.

### Report Prepared By:

MICHAEL KRULIC  
Manager Financial Services

Date: 26 May 2021

### Report Authorised By:

DARREN FETTELL  
Director Corporate, Governance and Financial Services

Date: 31 May 2021

## ATTACHMENTS

- Attachment 1 - Isaac Regional Council Reserves Policy 2021/2022 – (CORP-POL-089)

## REFERENCE DOCUMENT

- Nil

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## RESERVES POLICY

**APPROVALS** Council

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**POLICY NUMBER** CORP-POL-089

**DOC.ID**

4627084

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**CATEGORY** Administrative

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**POLICY OWNER** Financial Services

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**APPROVAL DATE** ~~29 July 2020~~

**RESOLUTION  
NUMBER**

~~6740~~

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## PURPOSE

Council has established Reserve Funds that account for monies which have been received from specific sources for future application or are surplus funds which are determined to be constrained for future purposes. The Reserve Policy will provide a concise overview of the types of Reserves held by Council and the management and use of these Reserves to record future commitments for specific purpose expenditures.

## SCOPE

This policy applies to both Capital and Operating Reserves held by Council and is to remain in force until otherwise determined by Council. This policy excludes the Asset Revaluation Reserve that arises under the Australian Accounting Standards due to a change in asset values rather than a collection of surplus funds.

## DEFINITIONS

N/A

## POLICY OBJECTIVES

Council maintains capital and operational reserve funds to meet anticipated future needs. Allocation of surplus funds are identified in the budgeting process as funds committed to repayment of debt or to be transferred to reserves. After the end of the financial year when results are completed, excess funds will be transferred as previously identified or by Council resolution if priorities have changed.

Funded depreciation which has not been utilised each financial year, will in the first instance, be used to balance out the Capital expenditure across Council through budget reviews and / or end of year processes, with any remaining excess funds then retained to the respective asset class capital sustainability reserves.

Funding allocation from Reserves will be determined during the budget process and re-assessed during the financial year at quarterly budget reviews or through resolutions of Council.

Unless required by legislation or arrangement, interest earned on monies held in reserve will be treated as general revenue and will not be added back into the reserve balances.

Council maintains reserves that can be classified as Externally and Internally restricted. Externally restricted reserves are subject to legislative / legal requirements that govern the use of the funds and / or may be subject to an obligation or requirement to return funds to its contributor. Reserves that are classified as internally restricted typically have no legislative / legal requirement that governs the use of the funds and the reserve has been established for an internal purpose. If, however, Council changes its priorities the funding may be diverted.

Council may at various times, hold a significant amount of funding in its financial reserves. In the interest of maximising its cash resources and minimising its net interest costs, funded reserve amounts may be utilised before entering into borrowing arrangements. The Long-Term Financial Forecast will consider the current balances of the financial reserves and allow for replenishment of these reserves as they are required.

## EXTERNALLY RESTRICTED RESERVES

### Developer Contributions

Developer contributions are funds collected by Council from developers to contribute towards trunk infrastructure.

Council will collect funds from developers in accordance with the *Planning Act 2016*. Funds collected will be in line with the various-relevant planning schemes for the following infrastructure:

- Water
- Sewerage
- Parks
- Stormwater
- Transport

### Grants Subsidies & Contributions

Reserves that record the receipt of grants or subsidies from the State Government or Federal Government and contributions received from external parties which are to be used for specific operational or capital purposes within the financial year. Funds are expended from the reserves to fund the projects as works are undertaken. Additional funds may be retained in the reserve where they are not restricted by specific performance obligations.

### Special Rates Reserves

In line with sections 94 and 95 of the *Local Government Regulation 2012*, these reserves record special rate or charge funds constrained for future expenditure in line with the identified overall plan for the service, facility or activity to which the special rates or charges apply.

### Mining Town Asset Reserves

Reserves which relate to funds retained through the previous administration of separate mining town funding arrangements prior to the normalisation of rating. Funds are constrained for future expenditure on Council owned assets in the respective mining towns or localities.

## INTERNALLY RESTRICTED RESERVES

### Land & Building Reserve

Funds reserved for the future development, renewal or upgrade of Council owned Land, Housing or Building assets. Any funded building depreciation for a financial year not expended in the financial year should be constrained to this reserve.

## Plant Reserve

This reserve consists of funds set aside for the future replacement of plant and equipment. Council may constrain surplus funds towards funding the purchase, renewal or upgrade of Council owned plant and fleet assets. Any capital revenue received through the auction or trade-in of the fleet replacement program over and above the amount budgeted in a financial year should also be constrained to this reserve.

## Roads Infrastructure Reserve

The roads infrastructure reserve is to be utilised to fund the expansion, renewal or upgrade of Council's road, bridge or drainage network assets. Any funded roads, bridges or drainage depreciation for a financial year not expended in the financial year should be constrained to this reserve.

## Carryover Reserve

This reserve holds the balance of unexpended capital works funds that are requested to be carried forward to the following financial year and ensures the proper management of those funds. The constrained funds are then allocated for the cost of completing the works in the next following financial year /s.

## Water Infrastructure Reserve

This reserve consists of funds set aside for the future expansion, renewal or upgrade of water assets. Any funded water depreciation for a financial year not expended in the financial year should be constrained to this reserve.

## Sewerage Infrastructure Reserve

This reserve consists of funds set aside for the future expansion, renewal or upgrade of sewerage (wastewater) assets. Any funded sewerage depreciation for a financial year not expended in that financial year should be constrained to this reserve.

## Natural Disaster Recovery Reserve

This reserve consists of funds received or constrained for works associated with the response and recovery of natural disasters which impact on Council owned assets. This typically relates to any State / Federal Government grant funding programs such as NDRRA and DRFA. Council may also constrain surplus funds to this reserve to be utilised for future trigger point contributions or to contribute to complimentary works.

## Asset Management & Legacy Reserve

This reserve will be established to constrain funds for the future commitment of establishing, restoring or maintaining infrastructure. The reserve acknowledges that demand on infrastructure to support industry and residents can be unpredictable and place immediate demands on Council resources.

Funds in this reserve are anticipated to be used for purposes such as:

- Managing impacts of economic / industry cycles resulting in increased demand on Council infrastructure

- Managing legacy asset issues such as contributed or donated assets with limited remaining life or requiring significant renewal / restoration
- Managing legacy asset issues discovered through continuing improvement of Council asset management practices and external review

Surplus funds at the end of the financial year can be constrained to this reserve to offset this future obligation.

## **Pandemic & Recession Recovery Reserve**

This reserve ~~will be established to constrain~~ funds ~~for~~ future commitments of Council that may result from a pandemic situation and associated economic recession. The reserve may be used for operational and capital purposes that will assist the Council and community in recovery from the economic and social impacts of a declared pandemic. Council may constrain budgeted surpluses to this reserve.

## **Landfill Remediation Reserve**

Council may constrain surplus funds towards funding the remediation of Council's waste assets. Any funded waste amortisation / landfill provision for a financial year not expended in the financial year should be constrained to this reserve.

## **Insurance Reserve**

Council will maintain a reserve that records the receipt of funds from Insurance Claims which are to be used to repair or rebuild assets.

## **Operational Sustainability Reserve**

This reserve will be established to constrain funds for the future management of operational impacts to Council's budget from time to time.

Funds in this reserve are anticipated to be used for purposes such as:

- Managing cashflow impacts of the timing of grant funds (i.e. advance payments) such as the Federal Assistance Grant or other grants which are operational in nature
- Managing impacts of economic / industry cycles resulting in increased demand on Council services which may require external expert or legal assistance
- Managing legacy asset issues such as contributed or donated assets with limited remaining life or requiring significant repairs as opposed to capital renewal / restoration

Surplus funds at the end of the financial year can be constrained to this reserve to offset this future obligation.



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## LEGISLATIONS AND RELATED GUIDELINES

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- Australian Accounting Standards

DRAFT

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<b>MEETING DETAILS</b>	<b>Corporate, Governance and Financial Services</b> <b>Standing Committee</b> Tuesday 8 June 2021
<b>AUTHOR</b>	Alexis Coutts
<b>AUTHOR POSITION</b>	Manager Organisational Safety

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## 5.7

## ISAAC STATE EMERGENCY SERVICES UNIT UPDATE

### EXECUTIVE SUMMARY

To provide an update on State Emergency Service (SES) operations within the Isaac region.

### OFFICER'S RECOMMENDATION

*That the Committee recommends to Council:*

- 1. Note the report of the Isaac SES unit status.**

### BACKGROUND

SES operations are undertaken within the Isaac region through a memorandum of understanding between Queensland Fire and Emergency Services and Isaac Regional Council.

The Isaac SES Local Controller has been working closely with the Senior Operational Capability Officer from the Central Region to coordinate a training schedule for 2021/2022 to ensure strengthened operational capabilities into the future. The increased focus on training this year has seen the completion of Road Crash Rescue (RCR) training over several weekends for the Carmila and Nebo units which resulted in 9 additional members being fully qualified in this specialised function. The training was conducted by Fire and Rescue units from Walkerston, North Mackay and Rockhampton and has contributed to the development of positive working relationships between the services. A Traffic Controllers training course has also been conducted in Clermont with 12 additional members now qualified across the Isaac units.

SES week is an annual event held in October and is an opportunity to shine the spotlight on the spirit of SES volunteers state wide. Queenslanders are given the opportunity to learn more about the SES and recognise the efforts of SES Members in their local community during this momentous week. It is a week of community education, engagement and celebration. Volunteers from the Isaac units will be recognised for their service to the SES during the SES Week 2021 event:

- Five 10-year service awards
  - 3 from Carmila group (Robert Baulch, Deborah Lee, Nikki Gayler)
  - 2 from Nebo group (Joy Cooper and Cherry Paine)
- One 35-year service medal for Adrian Dawson from the Dysart group.

Volunteers from across the Isaac units have participated in local events recently, including the Under 8's Day events in Nebo and Moranbah where the Platty the Platypus was very popular with the students. Platty also made a special appearance at the Clermont Show and toured the grounds on the back of the Polaris ATV, and also did a lap of the main arena in the Grand Parade.

This table provides a summary of the SES groups with current membership and capabilities.

### ISAAC SES UNIT SUMMARY

LOCATION	CURRENT MEMBERSHIP	GROUP CAPABILITY
Carmila	20	Traffic control, storm damage, communications, lighting, land search, flood boat rescue, Road Crash Rescue
Clermont	10	Traffic control, storm damage, communications, lighting, land search, flood boat rescue
Dysart	5	Traffic control, storm damage, communications, lighting, land search
Green Hill	0	Group has amalgamated with Carmila
Middlemount	8	Traffic control, storm damage, communications, lighting, land search, flood boat rescue
Moranbah	13	Traffic control, storm damage, communications, lighting, land search, flood boat rescue
Nebo	11	Traffic control, storm damage, communications, lighting, land search, flood boat rescue, Road Crash Rescue
St Lawrence	4	Traffic control, storm damage, communications, lighting, land search,

Other items of note:

- Nebo SES supporting Queensland Ambulance Service with 'ambulance assist' several times per month
- Isaac SES units participated in WOW Day celebrations as part of National Volunteer week in May
- Equipment upgrades:
  - All units took delivery of the new hand-held radios as part of their state-wide roll out via QFES
  - Carmila group received a new hydraulic battery operated RCR kit (funded by QFES)
  - Moranbah group received a vehicle upgrade (IRC funded)
  - New storm damage trailers were delivered for Dysart (IRC funded) and Nebo (QFES funded)

### IMPLICATIONS

Nil.

### CONSULTATION

- SES Local Controller
- Organisational Safety Manager

- Disaster Management Officer
- SES Groups

## **BASIS FOR RECOMMENDATION**

Not Applicable.

## **ACTION ACCOUNTABILITY**

Organisational Safety Manager to ensure an annual report of the Isaac SES group activities is provided to Council.

SES Local Controller to continue to work with Isaac SES groups and the SES Area Controller to improve capability and operations of the SES units.

## **KEY MESSAGES**

This is an information report only.

<b>Report Prepared By:</b> ALEXIS COUTTS <b>Manager Organisational Safety</b>  Date: 30 June 2020	<b>Report Authorised By:</b> DARREN FETTELL <b>Director Corporate, Governance and Financial Services</b>  Date: 30 June 2020
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## **ATTACHMENTS**

- Nil

## **REFERENCE DOCUMENT**

- Nil

## MEETING DETAILS

Corporate, Governance and Financial Services

Standing Committee

Tuesday 8 June 2021

## AUTHOR

Liza Perrett

## AUTHOR POSITION

Manager Governance and Corporate Services

## 5.8 COUNCILLOR REMUNERATION 2021-22: LOCAL GOVERNMENT REMUNERATION COMMISSION ANNUAL REPORT 2020

### EXECUTIVE SUMMARY

In accordance with the requirements of the *Local Government Regulation 2012* (s247), Council is to consider the Local Government Remuneration Commission Annual Report 2020, released 11 December 2020, and seek Council's adoption of the remuneration for the Mayor and Councillors for Isaac Regional Council to apply from 1 July 2021.

### OFFICER'S RECOMMENDATION

*That Committee recommends to Council:*

- 1. In accordance with the requirements of the Local Government Regulation 2012 (s247) and the remuneration determinations of the Local Government Remuneration Commission Annual Report 2020, resolves that the following remuneration amounts apply effective 1 July 2021:***

	<b>2021/2022</b>
<b>Mayor</b>	<b>\$133,196</b>
<b>Deputy Mayor</b>	<b>\$83,247</b>
<b>Councillor</b>	<b>\$70,759</b>

- 2. Commit to continue its advocacy for a review of the current methodology and remuneration categories for Mayor and Councillor remuneration and respond to invitations and provide submissions as they arise***

### BACKGROUND

The Local Government Remuneration Commission (Commission) must before 1 December of each year, and for each category of local government, decide the maximum amount of remuneration payable from 1 July of the following year to a Councillor, Mayor or Deputy Mayor of a Local Government in each category.

Section 177 of the *Local Government Act 2009* (the Act) provides the functions of the Commission are:

- to establish the categories of local governments, and
- to decide the category to which each local government belongs, and
- to decide the maximum amount of remuneration payable to the councillors in each of the categories,
- to consider and make recommendations to the Minister about matters relating to councillor advisors, and
- another function related to the remuneration of councillors if directed, in writing, by the Minister.

It is noted that d) above doesn't apply to Isaac Regional Council.

Chapter 8, Part 1, Division 1 of the *Local Government Regulation 2012* (Regulation) sets out the processes of the Commission in deciding the remuneration that is payable to councillors.

On 30 November 2020, the Commission finalised its determination of remuneration arrangements to apply from 1 July 2021.

A copy of the Report is available at: [https://www.dlgrma.qld.gov.au/\\_data/assets/pdf\\_file/0031/47947/local-government-remuneration-commission-report-2020.pdf](https://www.dlgrma.qld.gov.au/_data/assets/pdf_file/0031/47947/local-government-remuneration-commission-report-2020.pdf)

The following is noted for Council's information (page 6 of the Report):

- The Commission intends to undertake a category review during 2021 and will engage with and invite submissions from councils and stakeholders commencing in early 2021. The delay in reviewing the categories, originally planned post-election in March 2020, was due to COVID-19
- The Commission has decided not to increase the maximum remuneration levels for mayors, deputy mayors and councillors from 1 July 2021. The levels will remain as set at the amounts fixed for 1 July 2020.

Further, Council is reminded that that in April 2020, in considering its remuneration for the 2020/21 period, it resolved (#6583) the following:

***In acknowledgement of the recently adopted Pandemic and Recession Strategic and Tactical Response Framework and in accordance with the requirements of the Local Government Regulation 2012 (s247) and the remuneration determinations of the Queensland Government's Local Government Remuneration Commission Annual Report 2019, resolve not to pay the maximum remuneration amount as gazetted on 29 November 2019 and retain the current remuneration that applied from 1 July 2019, with review of this position to occur as per legislative requirements:***

	<b><i>Remuneration to apply from 1 July 2020</i></b>
<b><i>Mayor</i></b>	<b><i>\$130,584</i></b>
<b><i>Deputy Mayor</i></b>	<b><i>\$81,615</i></b>
<b><i>Councillor</i></b>	<b><i>\$69,372</i></b>

In previous years Council has provided strong advocacy for proposed amendments and recognition of the role of the Mayor in large regional areas, specifically the recognition relating to part-time versus full-time. In addition to the annual review, the Commission will also be undertaking a category review in 2021. It is proposed that Council continue to respond to invitations, reflecting on previous submissions. A further report will be presented to Council when invitations are received to review and consider these submissions.

## Remuneration for 2021/2022 period

Council is identified as a Category 3 and therefore the remuneration recommended by the Commission for 2021-22\* is:

	2019-20	2020-21	2021-22*
Mayor	\$130,584	\$133,196	<b>\$133,196</b>
Deputy Mayor	\$81,615	\$83,247	<b>\$83,247</b>
Councillor	\$69,372	\$70,759	<b>\$70,759</b>

\* The Commission has decided not to increase the maximum remuneration levels for mayors, deputy mayors and councillors from 1 July 2021

Under section 247 of the Regulation, every Queensland Council must make an annual resolution to authorise payment of remuneration to their Mayor and Councillors. Council is required to decide under one resolution, before 1 July 2021 (for remuneration payable from 1 July of that year), to determine:

1. To adopt the remuneration as per the Commission's Report; or
2. That the maximum amount of remuneration is not payable to its Councillors; and decide a lesser amount of Councillor Remuneration than that set by the Commission and adopt that amount of Councillor Remuneration.

Council is reminded that the Commission's recommendations acknowledge the value Councillors contribute to their region and the recommendation is recognition of that significant contribution.

It is noted that this matter is considered business as usual, noting it is a legislative requirement.

Council are reminded that to accept the recommendations of the Commission, would acknowledge an increase of 2% to the remuneration (which wasn't incurred for 2020/21 due to resolution 6583), being the same value as the Commission's report in 2019.

Acknowledging the ongoing fluidity of the COVID-19 pandemic, it is proposed that Council defer the final decision on this matter until further 2021/22 budget deliberations and recognition of any further impacts or outcomes of the pandemic and that this matter be revisited in April 2021 for consideration.

It is also noted that Council is currently in final negotiations to renew the Certified Agreement, which expired mid-2020. At the time of writing this report, agreement has been met by stakeholders, however the process is awaiting a staff ballot to be conducted. In previous years Council has also taken these negotiations into consideration when adopting their annual remuneration.

## Submission to Commission

As in previous years, Council resolved to resubmit previous submissions to the Commission to reinforce the request to recognise the role of the Mayor in like Councils as full-time due to the large regional areas, demographic spread, community expectations and job demand as opposed to part-time as currently identified as Category 3 Councils. A Submission was forwarded on 30 October 2020.

Despite acknowledging Council's submission, the Commission has again deferred acting on the matters raised. The Commission made the determination that it will consider the matters raised and invite further

submissions and/or engagement with councils in 2021 when the Commission intends to undertake an analysis of the current methodology, remuneration categories and application (page 21 of Report)

## IMPLICATIONS

### Budget

The determinations of the Local Government Remuneration Commission have resolved that the following maximum remuneration is payable to Mayors, Deputy Mayors and Councillors of Isaac Regional Council from 1 July 2021. This will have an impact on the annual Budget, including flow on impacts on other payments such as Superannuation.

If the Commission's recommendation is adopted it will be a 2% increase the remuneration levels for Mayors, Deputy Mayors and Councillors from 1 July 2021, which is in line with the Long-Term Financial Plan.

An appropriate budgetary adjustment in anticipation of the recommended order will be made in the 2020-21 financial year.

### Community

Manage community expectations on remuneration to Councillors, noting it is in line with best practice and the Commission's recommendation

## CONSULTATION

- Chief Executive Officer
- Mayor
- Director Corporate, Governance and Financial Services

## BASIS FOR RECOMMENDATION

- To transition in a sustainable manner to the Commission's Recommendation concerning Councillor remuneration
- Ensure effective financial management
- Acknowledge the Commission's Report
- Acknowledgement of current social and economic environment resulting from the COVID-19 Pandemic

## ACTION ACCOUNTABILITY

- Chief Executive Officer to present a report to the April 2021 Ordinary Meeting for consideration.

## KEY MESSAGES

Council is committed to transparent decision making.



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<b>Report prepared by:</b> LIZA PERRETT <b>Manager Governance and Corporate Services</b>  Date: 3 June 2021	<b>Report authorised by:</b> DARREN FETTELL <b>Director Corporate, Governance and Financial Services</b>  Date: 3 June 2021
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## ATTACHMENTS

- Nil

## REFERENCE DOCUMENT

- Local Government Remuneration Commission Annual Report 2020

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<b>MEETING DETAILS</b>	<b>Corporate, Governance and Financial Services</b> <b>Standing Committee</b> Tuesday 8 June
<b>AUTHOR</b>	Darren Fettell
<b>AUTHOR POSITION</b>	Director Corporate, Governance and Financial Services

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## 6.1 CORPORATE, GOVERNANCE AND FINANCIAL SERVICES INFORMATION BULLETIN – JUNE 2021

### EXECUTIVE SUMMARY

The Corporate, Governance and Financial Services Information Bulletin for June 2021 is provided for Committee review.

### OFFICER'S RECOMMENDATION

*That the Committee:*

- 1. Note the Corporate, Governance and Financial Services Information Bulletin for June 2021.*

### BACKGROUND

The attached Information Bulletin for June 2021 provides an operational update for Committee review on the Corporate, Governance and Financial Services Directorate.

### IMPLICATIONS

Any specific implications or risks will be outlined in the Information Bulletin.

### CONSULTATION

Corporate, Governance and Financial Services Staff.

### BASIS FOR RECOMMENDATION

This is an information only report.

### ACTION ACCOUNTABILITY

Information only report.

### KEY MESSAGES

Operational update to Elected Members.

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<b>Report prepared by:</b> DARREN FETTELL <b>Director Corporate, Governance and Financial Services</b> Date: 1 June 2021	<b>Report authorised by:</b> JEFF STEWART-HARRIS <b>Chief Executive Officer</b> Date: 3 June 2021
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## ATTACHMENTS

- Attachment 1 – Corporate, Governance and Financial Services Information Bulletin – June 2021

## REFERENCE DOCUMENT

- Nil

**DATE:** June 2021

## **CORPORATE, GOVERNANCE AND FINANCIAL SERVICES**

### **DIRECTORATE HIGHLIGHTS**

Bilal Akhtar, has relocated to St Lawrence with an increase focus further improving and understanding of our asset data, as well as progressing of asset classes on the Asset Management Plans. This also follows the principles of de-centralisation and hopefully additional support to the St Lawrence office.

Significant time and effort has gone into the Certified Agreement negotiations, including the roadshow to promote to all staff in all centres.

From a Directorate perspective the key activities or areas of focus would include:

- Progression of Council's Business continuity planning
- Progress Corporate Plan project in line with Council direction, specifically aiming to adopt the draft interim Corporate Plan for community consultation
- Continuing with Enterprise Risk Management Strategic and Operational Risk Registers
- Annual Budget and PAG process for 2021/2022
- Business Plans for 2021/2022
- Continuing Disaster Management preparedness
- Continuing renewal of Procurement policies and procedures and associated reporting

From a Directorate perspective the key issues or risks we are aware of would be:

- Continuing pressure on Procurement and BMC teams
- Ongoing management of frugal budget and potential impacts of 3rd Quarter Budget Review
- Increasing demands on service delivery from internal and external activities

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## BRAND, MEDIA & COMMUNICATIONS DEPARTMENT

### PREVIOUS MONTH'S ACHIEVEMENTS:

#### MAY 2021 ACHIEVEMENTS:

- Clermont Show and saleyards communication
- Beef Corridor communication
- Rollout of IRIS and new councillor portal
- Ellensfield Road statements and media
- Reconciliation Week Breakfast
- WOW SES social media campaign
- Noosa Film Academy program communications
- Pinnacle Foundation LGBT+ donation and social media coverage
- Waste program – Domestic Dump Days social media campaign
- ALGMA Advocacy documentation and letter of motion
- Production and delivery of four Clermont Rags
- Eight Community Newsletter Advertisements and Isaac News
- Ongoing 2021 St Lawrence Wetlands Weekend communication planning and delivery
- Ongoing 2021 Mayor's Charity Ball communication planning and delivery
- Mayoral presentation for the Mining Health and Safety Forum in May

#### Other key achievements for May:

- 12 general media releases issued in May 2021.
- 29 public notices in May 2021.
- 12 media inquiries in May 2021.

#### Facebook

- 8,841 Page likes. An increase of 118 from last month

#### Instagram

- 1018 followers up from 974 followers

#### Twitter

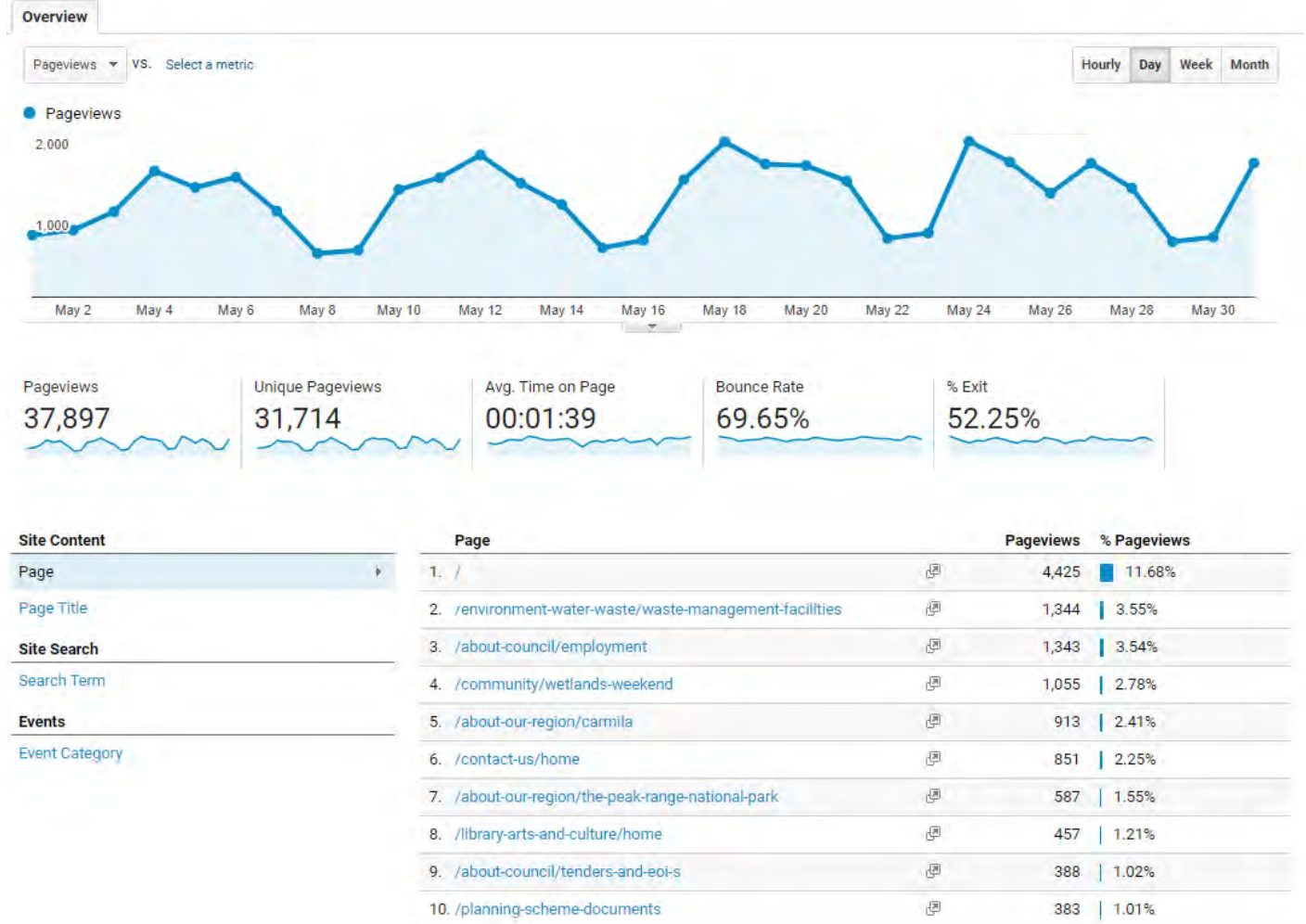
- 572 followers up from 563 followers in April 2021

#### LinkedIn

- 4, 211 followers up from 4,130 followers in April 2021

# INFORMATION BULLETIN

Page views to [www.isaac.qld.gov.au](http://www.isaac.qld.gov.au)



## FINANCIAL REPORT:

Not applicable

## DEVIATION FROM BUDGET AND POLICY:

Not Applicable

## OPERATIONAL PLAN / BUSINESS PLAN – EXCEPTION REPORTING

Not Applicable

## JUNE PROGRAM:

- Budget release and communications plan
- Production and delivery of four Clermont Rags
- Eight Community Newsletter Advertisements
- Ongoing Planning Scheme Webpage updates
- Advocacy document refresh with the Office of the Mayor and CEO

- Ongoing 2021 Mayor’s Charity Ball communication planning and delivery
- Shop Isaac Social Media Plan - 12 months
- Development of BMC job tracking system and calendar
- Internal training in the JADU platform to assist with web uploads as part empowering staff to self-help with web requests
- Councillor social and traditional media training

**DEVELOPING INITIATIVES / ISSUES:**

- Ellensfield Road issue is currently gaining media attention with further impacts likely to be felt.
- Isaac publications and Clermont Rag review is in progress with a report to go to council outlining the planned roll back of Councils publications.
- Graphic design and councillor requests have increased over the last month. Will need to monitor the number of requests to ensure resourcing is appropriate.
- External website review and structuring has begun.

## CONTRACTS AND PROCUREMENT DEPARTMENT

**PREVIOUS MONTH’S ACHIEVEMENTS:**

01/04//2021 - 30/04/2021	CGFS	E & I	W & W	PECS
Awarded Tenders	0	0	0	0
Active Tenders	1	1	0	2
In progress Tenders	6	13	4	1
Awarded RFQ’s	0	3	2	1
Active RFQ’s	0	11	7	8
In progress RFQ’s	3	19	8	4
Active - out to market or under evaluation In Progress - specification under development				

- Created a Requisitioner Training Guide.
- Conducted Requisitioner Training sessions.
- Revised and reduced the list of requisitioners within Tech1.
- Web page redesigned and comms re Vendor Panel

<b>Purchase Requisitions Released</b>		
Month of: (01/05/2021 – 31/05/2021)	May 2021	
Value of Purchase Requisitions processed	\$5,804,266.76	
No. Purchase Requisitions Released	<b>675</b>	
Requisitions Suspended	26	
Exceptions Raised	8	\$38,627.15
Variations Raised	11	\$417,686.27

Note;

The Exceptions include;           Gold Moves – Seniors Dance Classes \$11,920.15  
   N-COM Coastal TV and Radio services \$11,680  
   Various performers/activities relating to the St Lawrence Wetlands Weekend

The Variations include;           Dredging of Theresa Creek Dam - \$206k for additional 3000m3 of silt.  
   MBH WWTP filter press – additional equipment \$58k  
   Rural roads rehabilitation Bitumen seal works Kenlogan Rd \$26k.

## PREVIOUS MONTH'S ISSUES:

- Workload has escalated dramatically in last couple of weeks as Directorates are attempting to close out projects before End of Financial Year.
- Procurement Audit findings and report feedback.

## FINANCIAL REPORT:

- Consolidation of cost centres for FY21/22 to be Hub based instead of Town based. This will result in 4 cost centres instead of 8 for the Contracts and Procurement Team.
- Budget was reduced in line with request to revise mainly from PPE and Freight. Overall expenditure is still under budget.

## OPERATIONAL PLAN:

- Procurement Compliance Review Group – terms of reference under revision by ELT to provide a more strategic focus.

## ORGANISATIONAL DEVELOPMENT PLAN:

- Revised training materials developed with Requisitioner training conducted week commencing 24th May.
- Assist IRC staff in navigating procurement compliance requirements (ongoing).

## NEXT MONTH'S PROGRAM:

- External Web page redevelopment – ongoing with assistance from BMC.
- RFT's for Pest Control, Cleaning, Clothing and PPE



- RFQs for sports field top dressing, gravel winning, upgrades and demolitions to amenities blocks.
- Supplier engagement communications.
- Procurement Procedure revision (flow charts of steps taken)
- Purchase Order Terms and Conditions
- Continue to work on Internal Audit findings and resulting actions.
- End of Financial Year Stocktakes.

## DEVELOPING INITIATIVES / ISSUES:

- Warehouse investigating use of stock reservations and pick slips, with defined hours of order collection.

## FINANCIAL SERVICES

### PREVIOUS MONTH'S ACHIEVEMENTS:

- FBT Compilation
- Commencement of new Payroll officer – commenced 13th May
- Commencement of new Finance officer – commenced 31st May
- Finalisation of Budget workshops
- Finalisation of rates modelling
- Finalisation of Q3 Budget review

### PREVIOUS MONTH'S ISSUES:

Nil

### FINANCIAL REPORT:

Budget adopted 29 July 2020. Annual Financial Statement adopted by Council on 18 November 2020.

### DEVIATION FROM BUDGET AND POLICY:

Nil.

### OPERATIONAL PLAN / BUSINESS PLAN – EXCEPTION REPORTING

Strategy (i.e. C5)	Service Area	Description	Highlight/Exception, including explanation
G3	Financial Asset Management	Pursue financial sustainability through effective use of Council's resources and assets and prudent management of risk	Depreciation methodology and estimates reviewed through valuation and audit applied.
G5	Long Term Financial Forecast	Provide transparent and accountable planning, decision making, performance monitoring and reporting to the community in order to continuously improve.	Monthly Financial statements required under regulation. Quarterly budget reviews undertaken.

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## **NEXT MONTH'S PROGRAM:**

- Compilation, finalisation and presentation of budget and required reports for Council adoption
- FRAMME model update and review
- Rates reminder letters issue
- Ongoing Asset capitalisation
- Initial works for EOFY / financial statement preparation
- Review of Insurance renewal information

## **DEVELOPING INITIATIVES / ISSUES:**

Not Applicable

## **GOVERNANCE AND CORPORATE SERVICES DEPARTMENT**

### **PREVIOUS MONTH'S ACHIEVEMENTS:**

- Interim 2017-2022 Corporate Plan adopted
- Development of draft 2021/2022 Annual Operational Plan for review
- 3<sup>rd</sup> Quarterly performance report on 2020/21 Annual Operational Plan adopted
- Facilitated Audit & Risk Committee – 18 May 2021
- Administered several Right to Information Applications
- Progressed the review of organisational policies for review/readoption
- Continued to progress Enterprise Risk Management Strategic and Operational Risk Registers
- Review of Corporate Policy Register, with significant updates to Policies being progressed

### **PREVIOUS MONTH'S ISSUES:**

- Ongoing advice and facilitation of governance matters such as policy development, reviews, etc
- Ongoing management of legal matters, many reactive matters progressed and resolved.
- Ongoing management of Right to Information applications and internal reviews, Administrative Actions Complaints and related matters

### **FINANCIAL REPORT:**

Not applicable

### **DEVIATION FROM BUDGET AND POLICY:**

Not Applicable

### **Operatonal plan / Business Plan – exception reporting**

Not Applicable

## NEXT MONTH'S PROGRAM:

- Progress Corporate Plan project in line with Council direction, specifically the community engagement for the Interim Corporate Plan. Planning for the Corporate Plan proper will commence shortly
- Adopt the 2021/2022 Annual Operational Plan – June 2021
- Progress Internal Audit Plan, including review of Plan for re-adoption
- Progress/finalise the awareness plan for the Fraud and Corruption Control Framework and Control Plan
- Progress the development/enhancement of the Business Continuity Plan with stakeholders.
- Reconcile the 2021/22 Departmental Business Plans with the final budget
- Continue facilitation and monitoring of the Strategic and Operational Risk Registers
- Progress Audit & Risk Committee actions and Internal Audit Plan
- Facilitate rollout/implementation of the new *Human Rights Act 2019*
- Review and drafting of several Corporate Policies
- Continue to liaise with internal and external stakeholders to finalise various agreements and legal matters

## Organisation Development Plan or Capital Projects

### Organisational Development Plan

ODP Project Name	Status Update
G2.1 Establish integrated planning framework document	Planning In progress
G5.2 Establish strategic and operational risk register	Completed, pending establishment of system for reporting/monitoring
G5.3 Establish risk management procedures and reporting regime	In place, however evolving
G5.4 Adopt hierarchy of operational risk registers and incorporate into business plans	Annual process as part of business plan development
G6.1 Establish organisational performance management framework	In progress
G6.2 Implement high level organisational performance reporting	Performance reporting occurring with quarterly updates of AOP, improvements to be identified for across organisation
G21 Critical Instruments	Project underway. Capturing base information ongoing
G22.1 conduct annual statutory compliance audit	Internal Audit completed 2018/19. Ongoing review.

## DEVELOPING INITIATIVES / ISSUES:

- 
- Reviewing online options to facilitate governance and compliance initiatives – delegations, polices, risk registers
  - Training new recruitment for 8 months maternity leave cover till January 2022

## INFORMATION SOLUTIONS DEPARTMENT

### PREVIOUS MONTH ACHIEVEMENTS:

- LDCC and upper meeting room 3 in Moranbah upgraded to MS Teams sites
- CHRC site visit to compare strategies on IT infrastructure and business applications
- FY21/22 budget review
- ELT approved the rollout of MS Teams plus the moving of U: and I: drives and email to the cloud. Data#3 has been contracted to help with the design phase.

### PREVIOUS MONTH'S ISSUES:

Nil

### FINANCIAL REPORT:

No issues

### DEVIATION FROM BUDGET AND POLICY:

Not applicable

### OPERATIONAL PLAN / BUSINESS PLAN – EXCEPTION REPORTING

Not applicable

### NEXT MONTH'S PROGRAM:

#### Organisation Development Plan or Capital Projects

Project Name/ Description	Start Date	Scheduled End Date	Comments/Exceptions
Continue the SD-WAN rollout			
Continue Records audit of IT systems			
Upgrade Teams hardware in regional offices			

### DEVELOPING INITIATIVES / ISSUES:

- Mobile computing
- Teams rollout
- Business continuity planning

## STRATEGIC ASSET DEPARTMENT

### PREVIOUS MONTH ACHIEVEMENTS:

- Project Accountability Gateway (PAG) Panel Members continued the PAG multi-criteria assessment process for the Capital Works Budget for FY 2021-2022;
- Work is in progress to undertake alignment of the Financial Asset Register (FAR) and the Operational Asset Register (OAR);
- Status of the improvement tasks outlined in the Strategic Asset Management Plan were reviewed; and
- Officers across the Council have been identified to assist in the development of Asset Management Plans (AMP) for each asset class.

### PREVIOUS MONTHS ISSUES:

Nil

### FINANCIAL REPORT:

Financial expenditure is as per the budget.

### DEVIATION FROM BUDGET AND POLICY:

Not Applicable

### OPERATIONAL PLAN / BUSINESS PLAN – EXCEPTION REPORTING

Strategy (i.e. C5)	Service Area	Description	Highlight/Exception, including explanation
15	Asset Management Strategy	Develop an Asset Management Plan and Framework	Strategic Asset Management Plan was adopted by Council on the 16 <sup>th</sup> of December 2020. Development of Asset Management Plans (AMP) for each asset class is in progress.
15	Project Accountability	Develop a Project Accountability Gateways Framework	PAG 2020-21 process has been completed.

### NEXT MONTH'S PROGRAM:

- Ongoing work will continue to align the Financial Asset Register and the Operational Asset Register
- Work will continue across the Council to develop Asset Management Plans (AMP) for each asset class.

### Organisation Development Plan or Capital Projects

Not Applicable

### DEVELOPING INITIATIVES / ISSUES:

Software requirements for specialised asset management software are being reviewed.

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## ORGANISATIONAL SAFETY DEPARTMENT

### PREVIOUS MONTH ACHIEVEMENTS:

#### WHS Team

- The WHS Improvement Plan is being finalised for review by ELT
- Workshop for WHS committees to restructure and embed wellbeing
- Check in Chat scheduled for road crews.
- Completed monitor activities, for noise, dust and vibration.
- Conducted lighting audit on Moranbah administration building.
- Revised the WHS Policy.
- Completed Payroll ICAM report.

#### Disaster Management Team

- Community engagement at Clermont show, running competition.
- WOW day celebrated as an internal Council event.
- Big map workshop conducted by QRA with respect to resilient Queensland activities.

### PREVIOUS MONTHS ISSUES:

Nil

### FINANCIAL REPORT:

Not Applicable

### DEVIATION FROM BUDGET AND POLICY:

Not Applicable

### Operational plan / Business Plan – exception reporting

Not Applicable

### NEXT MONTH'S PROGRAM:

#### Organisation Development Plan or Capital Projects

Not Applicable

### DEVELOPING INITIATIVES / ISSUES:

Issues:

- Capability assessment to be undertaken with respect to D&A testing.
- Staff shortages have recruited labour hire.
- Advertised for permanent Safety Advisor role.

#### Report authorised by:

DARREN FETTELL

**Director Corporate Governance and Financial  
Services**

Date: June 2021

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## ATTACHMENTS

- Nil

<b>TERM / ACRONYM</b>	<b>MEANING</b>
AOP	Annual Operational Plan
CPA	Corporate Procurement Arrangements
EOI	Expression of Interest
NTT	Notice to Tenderers
PCRG	Procurement Compliance Review Group
RFI	Request for Information
RFT	Request for Tender
RFQ	Request for Quote
RPQS	Register of Pre-Qualified Suppliers
PR	Purchase Requisition
PO	Purchase Order
PSA	Preferred Supplier Arrangement
VFM	Value for Money

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## MEETING DETAILS

Corporate, Governance and Financial Services

Standing Committee

Tuesday 8 June 2021

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## AUTHOR

Rebecca Molineaux

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## AUTHOR POSITION

Manager People and Performance

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6.2

**PEOPLE AND PERFORMANCE INFORMATION BULLETIN – JUNE 2021**

## EXECUTIVE SUMMARY

The People and Performance Information Bulletin for June 2021 is provided for Committee review.

## OFFICER'S RECOMMENDATION

*That the Committee:*

1. *Notes the People and Performance Information Bulletin for June 2021.*

## BACKGROUND

The attached Information Bulletin for June 2021 provides an operational update for Committee review on the People and Performance Department.

## IMPLICATIONS

Any specific implications or risks will be outlined in the Information Bulletin.

## CONSULTATION

People and Performance Staff  
Chief Executive Officer

## BASIS FOR RECOMMENDATION

This is an information only report.

## ACTION ACCOUNTABILITY

Information only report.

## KEY MESSAGES

Operational update to Elected Members.



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<b>Report prepared by:</b> REBECCA MOLINEAUX <b>Manager People and Performance</b> Date: June 2021	<b>Report authorised by:</b> JEFF STEWART-HARRIS <b>Chief Executive Officer</b> Date: 3 June 2021
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## ATTACHMENTS

- Attachment 1 – People and Performance Information Bulletin – June 2021

## REFERENCE DOCUMENT

- Nil

**DATE:** June 2021

## PEOPLE & PERFORMANCE

### DIRECTORATE HIGHLIGHTS

#### Local High School Mock Interviews

Members from the People and Performance team assisted Moranbah State High School and Dysart State High school students hone their interview skills this month by participating in Mock Interviews. The students were asked various questions relating to an industry job they wished to apply for. The students were given constructive feedback from panel members to assist them in their future career opportunities. Witnessing the calibre of students preparing for future studies or employment was very inspiring.

#### Workplace Inclusive Conference

People & Performance Officer, Jemma Dries attended the LGBTQ National Reach Event, hosted by Mackay Regional Council and presented by Pride In Diversity at the Mackay Entertainment & Convention Centre. The conference covered the importance of diversity and inclusion in the workplace for the LGBTQ community and attempted to target the challenges that can be experienced in regional Australian workplaces. Pride in Diversity presented a cross-organisational program with attendees from neighbouring local governments, state government and police services as well as Pride in Action presented how organisations can create enablement, networking and best practices with the intent of progressing real change in regional workplaces-irrespective of size, industry or location of the workplace. Presented in a two-part workshop and round table talk, the programme delivered active steps that employees can take in framing communication and becoming empowering allies to those who identify and support as part the LGBTQ community. In coming weeks, Jemma will be presenting her learnings to the Executive Leadership Team and will provide her recommendations on how our organisation can better support our LGBTQ community.

#### Certified Agreement

The Certified Agreement negotiations are in the final stages, the Single Bargaining Unit plan to commence a roadshow around the district to inform employees of the proposed agreement. The roadshow presentation will be conducted by Union representatives, the Executive Leadership team and Manager of People and Performance.

### ACHIEVEMENTS WITHIN MAY:

#### Queensland Training Awards

Interviews for the finalists have been conducted, we are now waiting to see if we have made the top 3.

Congratulations to Litia Pitt for placing in the top 5 in the Aboriginal & Torres Strait Islander Student of the Year category for Central Queensland.

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## **ISSUES WITHIN MAY:**

Nil

## **FINANCIAL REPORT:**

People and Performance is tracking to budget for the month of May 2021.

## **DEVIATION FROM BUDGET AND POLICY:**

Nil

## **JUNE'S PROGRAM:**

Members from the People and Performance team will travel to Brisbane to attend a HR and Industrial Relations Masterclass Seminar covering Behaviour Management and Consequences of Getting it Wrong. The seminar will be a great learning and information tool for the team.

## **Onboarding Project**

Review of the People and Performance onboarding and induction process in line with findings from Audit and Risk report is in the final stages. Review of the process has resulted in making sure IRC are efficient in our processes as well as ensuring sharing of knowledge and engaging with our new employees is achieved.

Further, review of new starter paperwork, forms, probation reviews are also being undertaken by the team in consultation with the Systems and Payroll teams to create a streamlined process.

## **DEVELOPING INITIATIVES / ISSUES:**

Nil

## ESTABLISHMENT REPORT:

APPROVED POSITIONS	APPROVED FTE		
	FILLED	VACANT	TOTAL
Approved FTE	403.10	58.90	462.00

ACTUAL POSITIONS		
FILLED	VACANT	TOTAL
438.00	75.00	513.00

DEPARTMENT	APPROVED FTE		
	FILLED	VACANT	TOTAL
Chief Executive Officer	4.00	1.00	5
Manager People & Performance	12.00	0.00	12
Director Corporate, Governance & Financial Service	2.00	0.00	2
Manager Financial Services	20.00	1.00	21
Manager Brand Media & Communications	5.00	1.00	6
Chief Information Officer	17.40	1.00	18.4
Manager Governance & Corporate Services	4.00	0.00	4
Manager Contracts & Procurement	8.00	0.00	8
Manager Organisational Safety	10.00	1.00	11
Manager Enterprise Asset	4.00	0.00	4
Director Engineering & Infrastructure	2.00	0.00	2
Bowen Basin and Galilee Operations	7.00	1.00	8
Manager Parks and Recreation	53.50	9.70	63.2
Manager Infrastructure East	21.00	3.00	24
Manager Infrastructure West	37.00	9.00	46
Corporate Properties & Fleet	27.20	1.00	28.2
Manager Plant, Fleet & Workshops	13.00	0.00	13
Manager Infrast and Technical Services	3.00	2.00	5
Director Planning, Environment & Community Service	5.00	0.00	5
Economy & Prosperity	10.00	0.00	10
Liveability & Sustainability	14.00	1.00	15
Community Education & Compliance	12.00	5.00	17
Engaged Communities	13.70	1.00	14.7
Community Hubs	27.80	1.70	29.5
Community Facilities	11.40	4.50	15.9
Director Water & Waste	2.00	0.00	2
Water & Wastewater	40.00	14.00	54
Manager Waste Management	17.10	1.00	18.1
	<b>403.10</b>	<b>58.90</b>	<b>462</b>

ACTUAL POSITIONS		
FILLED	VACANT	TOTAL
4	1	5
12	1	13
2	0	2
20	2	22
6	1	7
19	1	20
5	0	5
8	1	9
10	2	12
4	0	4
2	0	2
7	2	9
54	10	64
21	3	24
37	9	46
30	1	31
13	0	13
3	2	5
5	0	5
10	0	10
14	1	15
13	5	18
14	1	15
34	2	36
28	15	43
3	0	3
42	14	56
18	1	19
<b>438.00</b>	<b>75.00</b>	<b>513</b>

## CEO - Demographics - 12 Months to 31 May 2021



HEADCOUNT

16

HIRING

3

TURNOVER

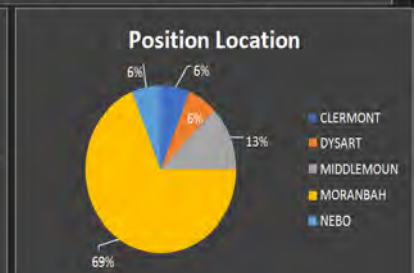
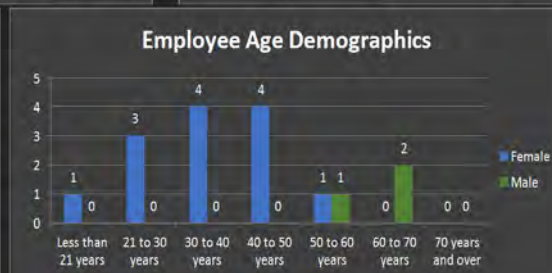
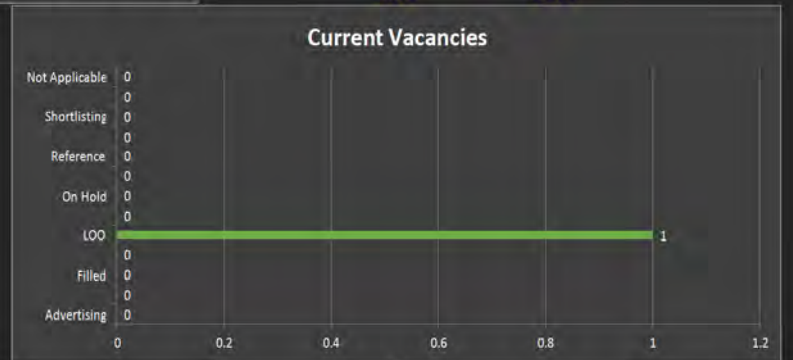
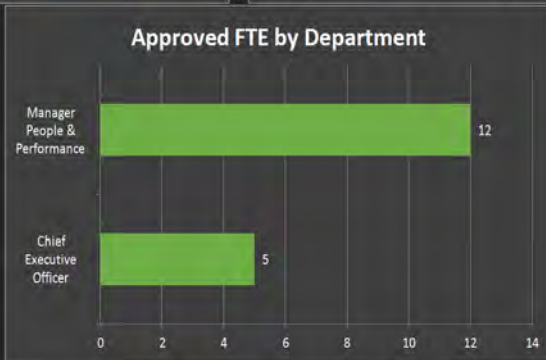
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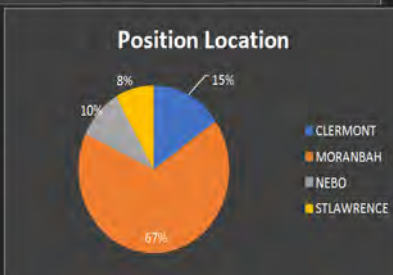
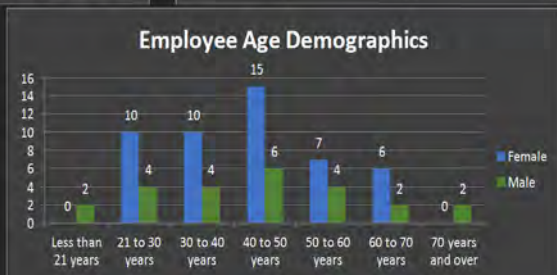
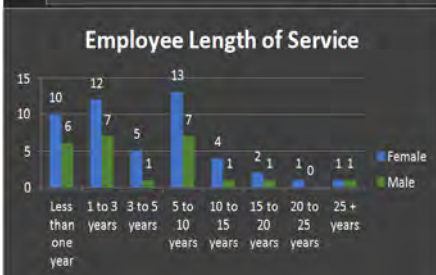
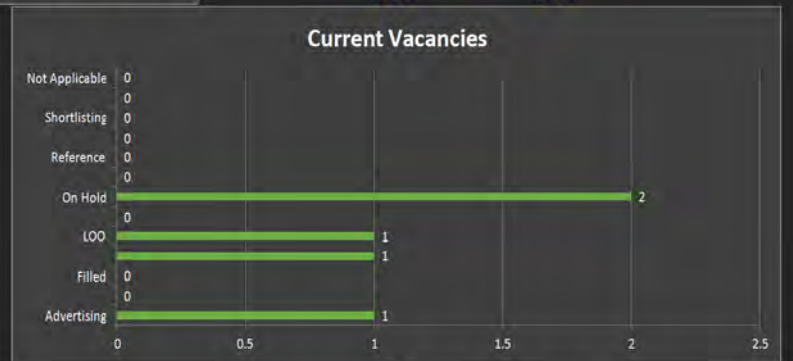
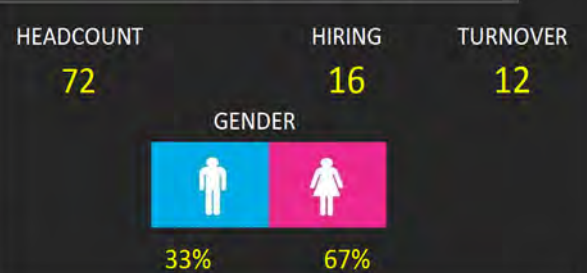
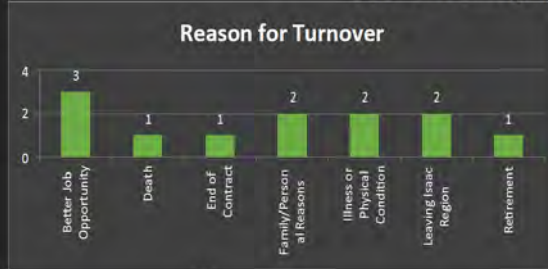


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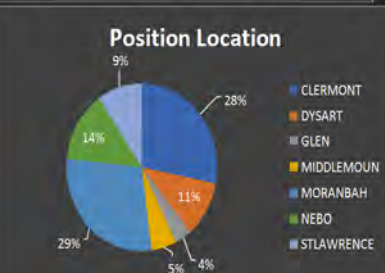
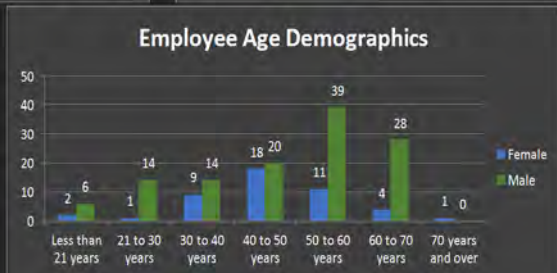
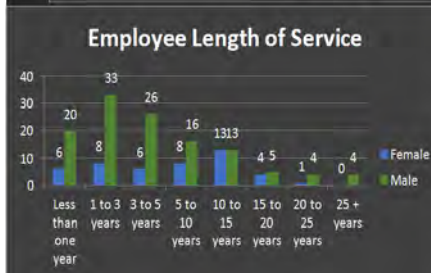
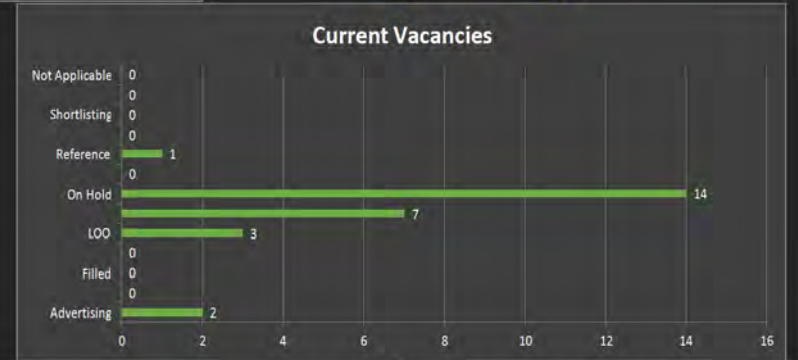
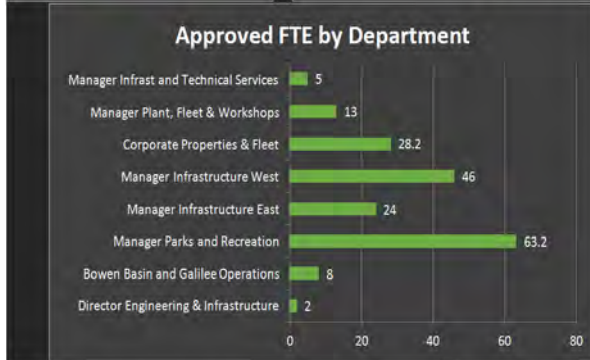
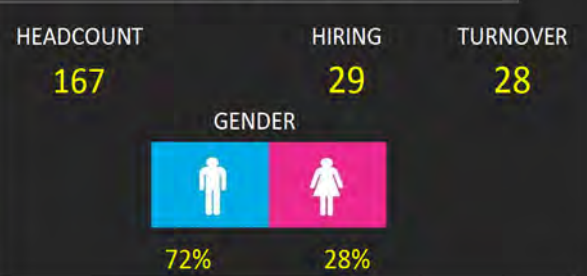
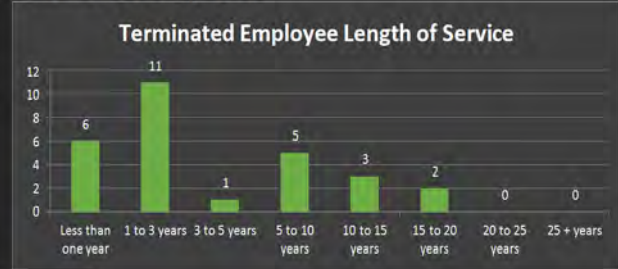
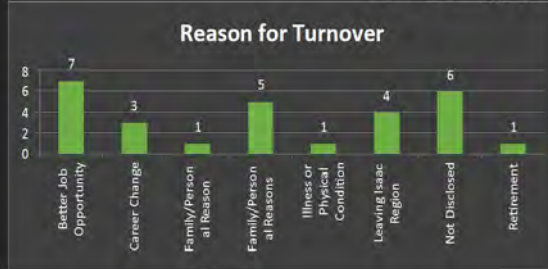
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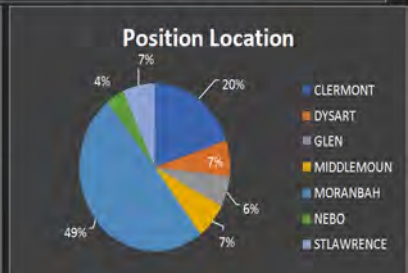
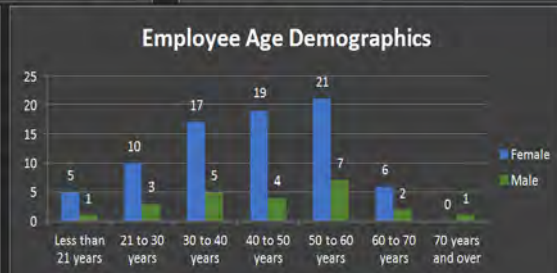
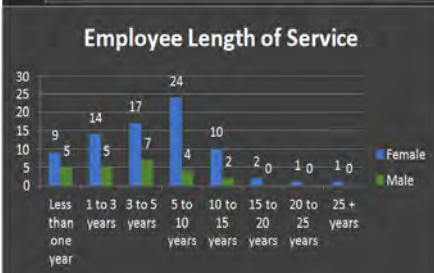
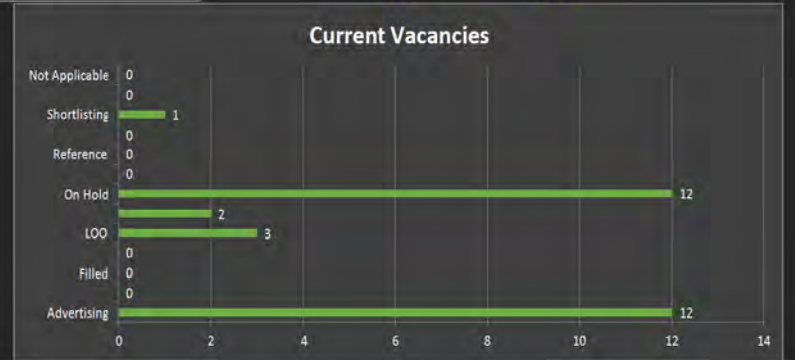
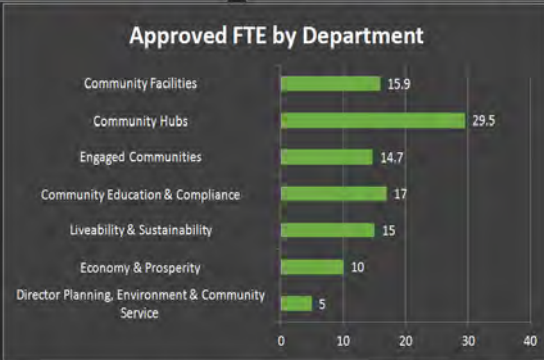
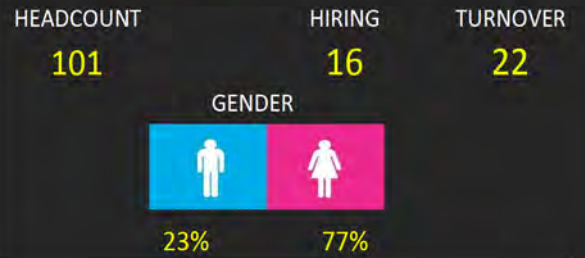
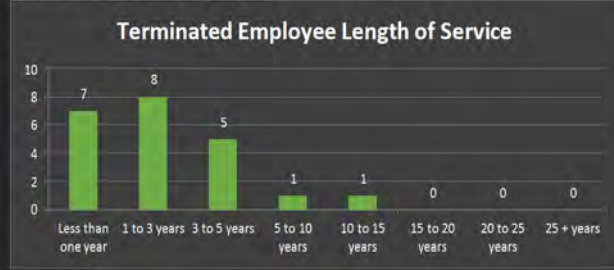
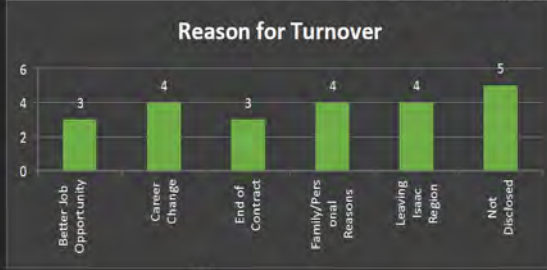
## CG&FS - Demographics - 12 Months to 31 May 2021



## E&I - Demographics - 12 Months to 31 May 2021

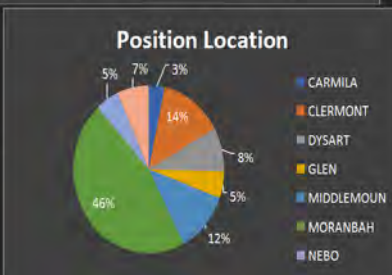
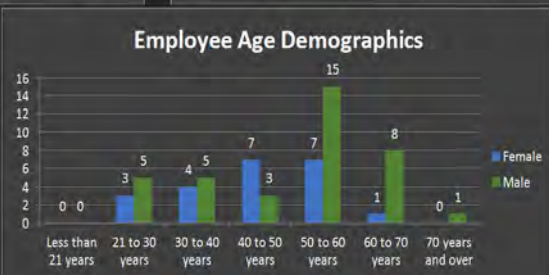
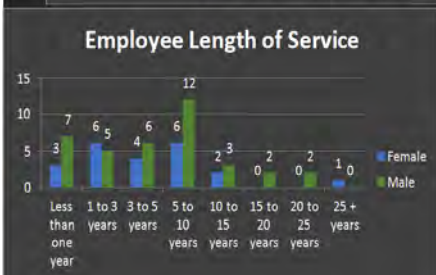
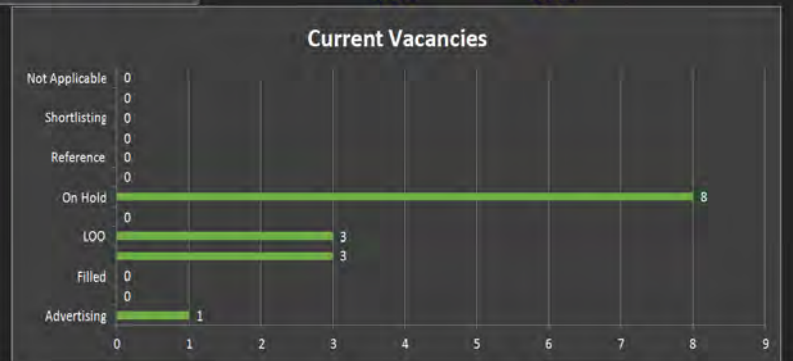
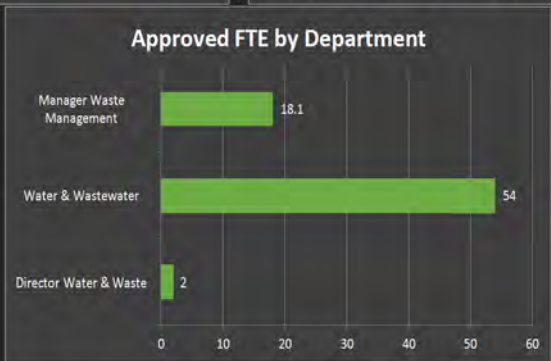
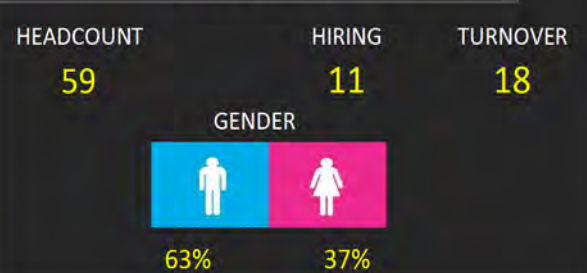
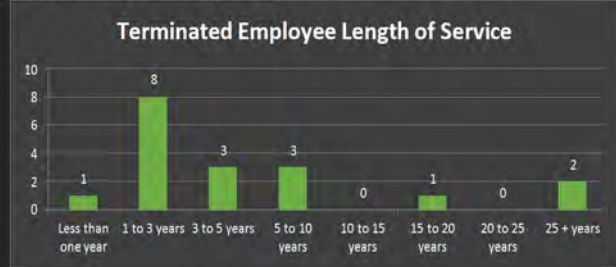
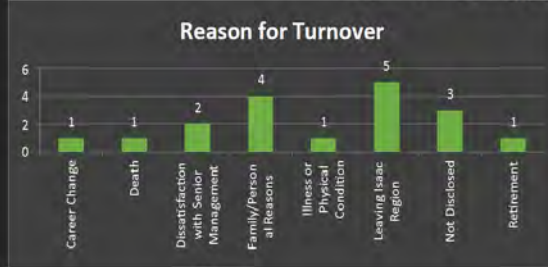


## PE&CS - Demographics - 12 Months to 31 May 2021





## W&WW - Demographics - 12 Months to 31 May 2021

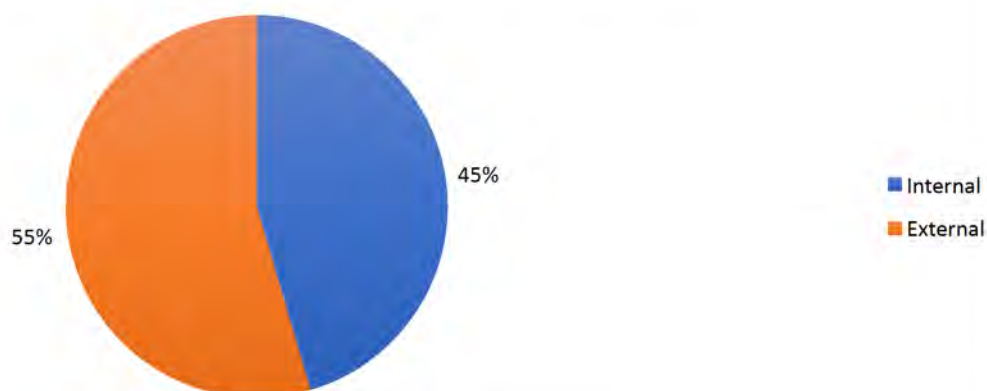


## RECRUITMENT UPDATE

Positions Filled in the Month of May 2021.

Position Code	Org Position Status	Work Group	Position Description	Work Location	FTEs	Hire Date or Position Effective Date
<b>Corporate, Governance &amp; Financial Service</b>						
41,013.00	A	1150	Finance Officer	CLERMONT	1.00	31/05/2021
42,000.00	A	1109	Manager Brand Media and Communications	MORANBAH	1.00	3/05/2021
41,035.00	A	1150	Payroll Officer	NEBO	1.00	13/05/2021
<b>Engineering &amp; Infrastructure Services</b>						
52,202.00	A	1055	Overseer - Parks and Recreation	DYSART	1.00	31/05/2021
52,281.00	A	3230	Labourer	MIDDLEMOUN	1.00	10/05/2021
52,263.00	A	2125	Leading Hand	GLEN	1.00	31/05/2021
52,282.00	A	3230	Labourer	MIDDLEMOUN	1.00	4/05/2021
56,222.00	A	4193	Plant Operator	CLERMONT	1.00	17/05/2021
57,503.00	A	1061	Administrator - Trades	MORANBAH	0.70	17/05/2021
<b>Planning, Environment &amp; Community Service</b>						
60,000.00	A	1049	Director Planning, Environment & Community Service	MORANBAH	1.00	31/05/2021
<b>Water &amp; Waste</b>						
83,013.00	A	2001	Waste Management Officer	GLEN	1.00	3/05/2021

### Internal & External Recruitment for the Month



# INFORMATION BULLETIN



## VACANT POSITIONS – ACTIVE RECRUITMENT

Position Code	Org Position Status	Work Group	Position Description	Employee Type	Employee Class	Work Location	FTEs	Last Date Occupied or Created	Days Unoccupied
<b>Office of the CEO</b>									
10,003.00	Active	1000	Administration Officer	Full Time	Vacant	Moranbah	1.00	28/05/2021	5
11,106.30	Active	4058	People & Performance Officer	Full Time	Vacant	Moranbah	0.00	28/08/2020	278
<b>Corporate, Governance &amp; Financial Service</b>									
41,005.20	Active	1157	Finance Officer - Works and Asset	Full Time	Vacant	Moranbah	0.00	13/05/2021	20
41,013.00	Active	1150	Finance Officer	Full Time	Vacant	Clermont	1.00	27/06/2013	2,897
42,003.00	Active	4055	Media & Communications Officer	Full Time	Vacant	Clermont	1.00	20/12/2020	164
44,104.00	Active	1021	Senior ICT Officer	Full Time	Vacant	Moranbah	1.00	10/05/2020	388
46,203.30	Active	2063	Purchasing/Stores Officer	Full Time	Vacant	Nebo	0.00	21/05/2021	12
47,002.00	Active	2046	Safety Business Advisor	Full Time	Vacant	Clermont	1.00	15/03/2021	79
47,008.20	Active	2046	Organisational Safety Support Officer	Full Time	Vacant	Moranbah	0.00	6/05/2021	27
<b>Engineering &amp; Infrastructure Services</b>									
51,507.00	Active	1600	Civil Engineering Student	Full Time	Vacant	Moranbah	0.00	19/02/2021	103
51,508.00	Active	1393	Project Admin Officer	Full Time	Vacant	Moranbah	1.00	30/03/2021	64
52,202.00	Active	1055	Overseer - Parks and Recreation	Full Time	Vacant	Dysart	1.00	5/02/2021	117
52,214.00	Active	4186	Labourer	Full Time	Vacant	Moranbah	1.00	22/11/2020	192
52,223.00	Active	4186	Groundsman	Full Time	Vacant	Moranbah	1.00	10/01/2021	143
52,227.00	Active	4186	Senior Irrigation System Maintainer	Full Time	Vacant	Moranbah	1.00	27/12/2019	523
52,235.00	Active	4170	Labourer	Full Time	Vacant	Clermont	1.00	3/05/2020	395
52,239.00	Active	4170	Labourer	Full Time	Vacant	Clermont	1.00	20/05/2021	13
52,252.00	Active	2143	Labourer	Full Time	Vacant	Nebo	1.00	26/03/2021	68
52,255.00	Active	2143	Labourer	Full Time	Vacant	Nebo	1.00	3/05/2021	30
52,261.00	Active	2125	Labourer	Part Time	Vacant	Glenden	0.70	26/11/2020	188
52,263.00	Active	2125	Leading Hand	Full Time	Vacant	Glenden	1.00	21/02/2020	467
55,307.00	Active	2133	Plant Operator	Full Time	Vacant	Nebo	1.00	16/04/2021	47

# INFORMATION BULLETIN

Position Code	Org Position Status	Work Group	Position Description	Employee Type	Employee Class	Work Location	FTEs	Last Date Occupied or Created	Days Unoccupied
55,602.00	Active	2133	Grader Operator	Full Time	Vacant	Clermont	1.00	25/02/2021	97
55,604.00	Active	2133	Truck Driver	Full Time	Vacant	Clermont	1.00	18/03/2021	76
56,000.00	Active	1071	Manager Infrastructure, Parks and Recreation	Full Time	Vacant	Moranbah	1.00	28/08/2020	278
56,063.00	Active	1071	Works Admin Officer	Full Time	Vacant	Dysart	1.00	31/05/2021	2
56,064.00	Active	1071	Works Admin Officer	Full Time	Vacant	Moranbah	1.00	19/04/2021	44
56,205.00	Active	4193	Road Train Driver	Full Time	Vacant	Clermont	1.00	7/08/2020	299
56,213.00	Active	4193	Grader Operator	Full Time	Vacant	Clermont	1.00	19/04/2020	409
56,417.00	Active	1382	Tractor Slasher Operator	Full Time	Vacant	Dysart	1.00	29/04/2021	34
56,422.00	Active	1382	Labourer	Full Time	Vacant	Dysart	1.00	7/12/2020	177
56,427.00	Active	1382	Plant Operator	Full Time	Vacant	Dysart	1.00	16/04/2021	47
56,514.00	Active	4180	Plant Operator	Full Time	Vacant	Moranbah	1.00	21/02/2020	467
57,508.00	Active	1061	Carpenter	Full Time	Vacant	Moranbah	1.00	21/03/2021	73
59,016.00	Active	1072	Technical Officer	Full Time	Vacant	Moranbah	1.00	11/12/2020	173
59,022.00	Active	1072	Technical Engineer	Full Time	Vacant	Moranbah	1.00	18/11/2020	196
<b>Planning, Environment &amp; Community Service</b>									
63,500.00	Active	1058	Manager Liveability & Sustainability	Full Time	Vacant	Moranbah	1.00	31/05/2021	2
64,520.00	Active	1100	Community Safety & Animal Management Officer	Full Time	Vacant	Moranbah	1.00	5/06/2020	362
64,530.00	Active	1101	Senior Plumbing Inspector	Full Time	Duplicate Position	Moranbah	0.00	22/06/2019	0
64,541.00	Active	4062	Lead Compliance Officer	Full Time	Vacant	Moranbah	1.00	12/02/2021	110
64,543.00	Active	4062	Compliance Officer	Full Time	Vacant	Moranbah	1.00	21/12/2020	163
64,551.00	Active	4152	Environmental Health Officer	Full Time	Vacant	Moranbah	1.00	9/04/2021	54
64,552.00	Active	4152	Environmental Health Officer	Full Time	Vacant	Moranbah	1.00	16/01/2021	137
65,510.00	Active	1056	Departmental Administration Officer - EC	Full Time	Vacant	Moranbah	1.00	6/05/2021	27
65,606.00	Active	2424	Community Relations Officer (Sports, Rec & Dev)	Full Time	Duplicate Position	Moranbah	0.00	22/06/2019	0
65,607.00	Active	2425	Community Relations Officer (First Peoples)	Full Time	Duplicate Position	Moranbah	0.00	22/06/2019	0
65,610.00	Active	1056	Program Leader Community Engagement	Full Time	Duplicate Position	Moranbah	0.00	22/06/2019	0
66,721.00	Active	2205	Community Hub Team Leader - Nebo	Full Time	Duplicate Position	Moranbah	0.00	22/06/2019	0

# INFORMATION BULLETIN

Position Code	Org Position Status	Work Group	Position Description	Employee Type	Employee Class	Work Location	FTEs	Last Date Occupied or Created	Days Unoccupied
66,725.00	Active	2207	Community Hub Team Leader - Glenden	Full Time	Duplicate Position	Moranbah	0.00	22/06/2019	0
66,729.00	Active	3310	Community Hub Team Leader - St Lawrence	Full Time	Duplicate Position	Moranbah	0.00	22/06/2019	0
66,741.00	Active	3311	Community Hub Team Leader - Middlemount	Full Time	Duplicate Position	Moranbah	0.00	22/06/2019	0
66,746.00	Active	3309	Community Hub Team Leader - Dysart	Full Time	Duplicate Position	Moranbah	0.00	22/06/2019	0
66,750.00	Active	4209	Community Hub Team Leader - Clermont	Full Time	Duplicate Position	Moranbah	0.00	22/06/2019	0
66,754.00	Active	4084	Frontline Service Officer	Part Time	Vacant	Clermont	0.70	31/07/2020	306
66,762.00	Active	4084	School Based Library/Museum Frontline Trainee	Full Time	Vacant	Clermont	1.00	22/11/2020	192
67,511.00	Active	2426	Casual Pool Attendant	Casual	Vacant	Moranbah	0.00	20/01/2021	133
67,513.00	Active	2426	Casual Pool Lifeguard	Casual	Vacant	Moranbah	0.00	20/01/2021	133
67,519.00	Active	2426	Casual Swim Teacher	Casual	Vacant	Moranbah	0.00	28/09/2020	247
67,520.00	Active	2426	Casual Swim Teacher	Casual	Vacant	Moranbah	0.00	27/11/2020	187
67,521.00	Active	2426	Casual Swim Teacher	Casual	Vacant	Moranbah	0.00	28/09/2020	247
67,522.00	Active	2426	Casual Swim Teacher	Casual	Vacant	Moranbah	0.00	28/09/2020	247
67,523.00	Active	2426	Casual Swim Teacher	Casual	Vacant	Moranbah	0.00	28/09/2020	247
67,524.00	Active	2426	Casual Swim Teacher	Casual	Vacant	Moranbah	0.00	28/09/2020	247
67,526.00	Active	2426	Casual Pool Lifeguard	Casual	Vacant	Moranbah	0.00	31/05/2021	2
67,610.00	Active	2428	South & West Facilities Area Leader	Full Time	Vacant	Dysart	1.00	1/06/2021	1
67,613.00	Active	3102	Hospitality Casual	Casual	Vacant	Dysart	0.50	23/03/2021	71
67,614.00	Active	3102	Hospitality Casual	Casual	Vacant	Dysart	0.50	27/04/2021	36
67,630.00	Active	2428	Moranbah Facilities Area Leader	Full Time	Vacant	Moranbah	1.00	22/06/2019	711
67,631.00	Active	4607	Chef/Cook Moranbah Community Centre	Full Time	Vacant	Moranbah	1.00	18/09/2020	257
67,638.00	Active	4607	Hospitality Casual	Casual	Vacant	Moranbah	0.50	9/03/2021	85
<b>Water &amp; Waste</b>									
81,001.00	Active	1057	Process Engineer	Full Time	Vacant	Moranbah	1.00	20/10/2020	225
81,011.00	Active	1057	Treatment Plant Supervisor - South	Full Time	Vacant	Clermont	1.00	8/01/2021	145
81,013.00	Active	3041	Senior Water & Wastewater Operator	Full Time	Vacant	Dysart	1.00	6/10/2020	239
81,015.00	Active	3019	Water & Wastewater Operator	Full Time	Vacant	Dysart	1.00	9/11/2020	205

# INFORMATION BULLETIN



Position Code	Org Position Status	Work Group	Position Description	Employee Type	Employee Class	Work Location	FTEs	Last Date Occupied or Created	Days Unoccupied
81,016.00	Active	3042	Senior Water & Wastewater Operator	Full Time	Vacant	Middlemount	1.00	17/05/2019	747
81,017.00	Active	3042	Senior Water & Wastewater Operator	Full Time	Vacant	Moranbah	1.00	16/12/2019	534
81,027.00	Active	4048	Trainee Water & Wastewater Operator	Full Time	Vacant	Clermont	1.00	29/03/2021	65
81,029.00	Active	2020	Plumber	Full Time	Vacant	Glenden	1.00	1/03/2021	93
81,044.00	Active	2026	Water & Wastewater Operator	Full Time	Vacant	Glenden	1.00	7/02/2021	115
81,068.00	Active	4049	Water & Wastewater Operator	Full Time	Vacant	Moranbah	1.00	14/03/2021	80
81,083.00	Active	4021	Water & Wastewater Operator in Training	Full Time	Vacant	Clermont	1.00	21/05/2021	12
81,091.00	Active	2020	Apprentice Plumber	Full Time	Vacant	Glenden	1.00	5/03/2021	89
81,098.00	Active	1057	Maintenance Fitter	Full Time	Vacant	Moranbah	1.00	17/05/2021	16
81,602.00	Active	1380	Planning Engineer	Full Time	Vacant	Moranbah	1.00	3/05/2019	761
83,004.00	Active	4003	Plant Operator	Full Time	Vacant	Moranbah	1.00	18/03/2021	76

## TURNOVER DEMOGRAPHICS

Figure 1.0 Turnover Demographics – 12 Months.

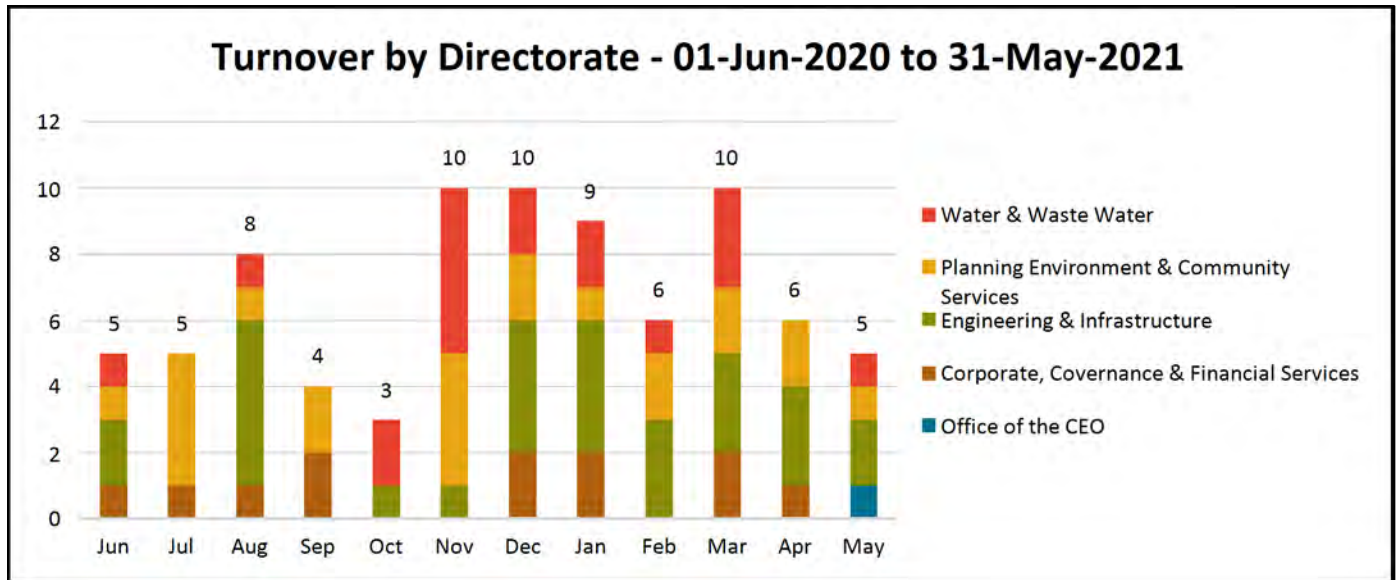


Figure 2.0 Turnover Demographics – Reason for Turnover 12 Months.

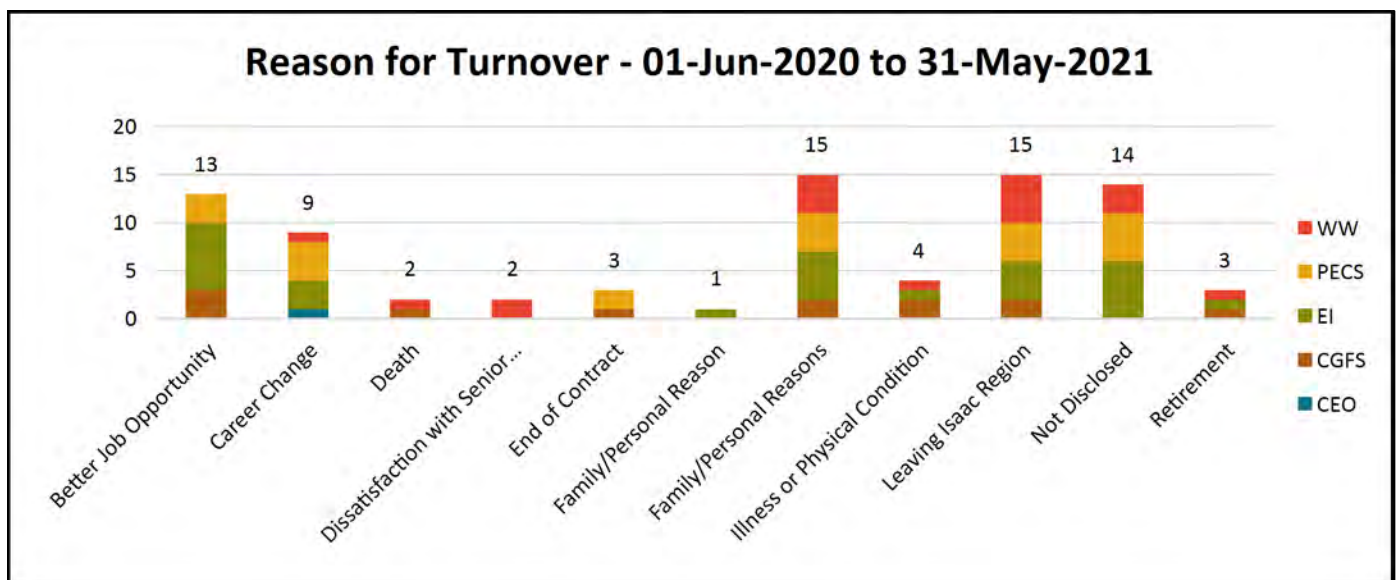
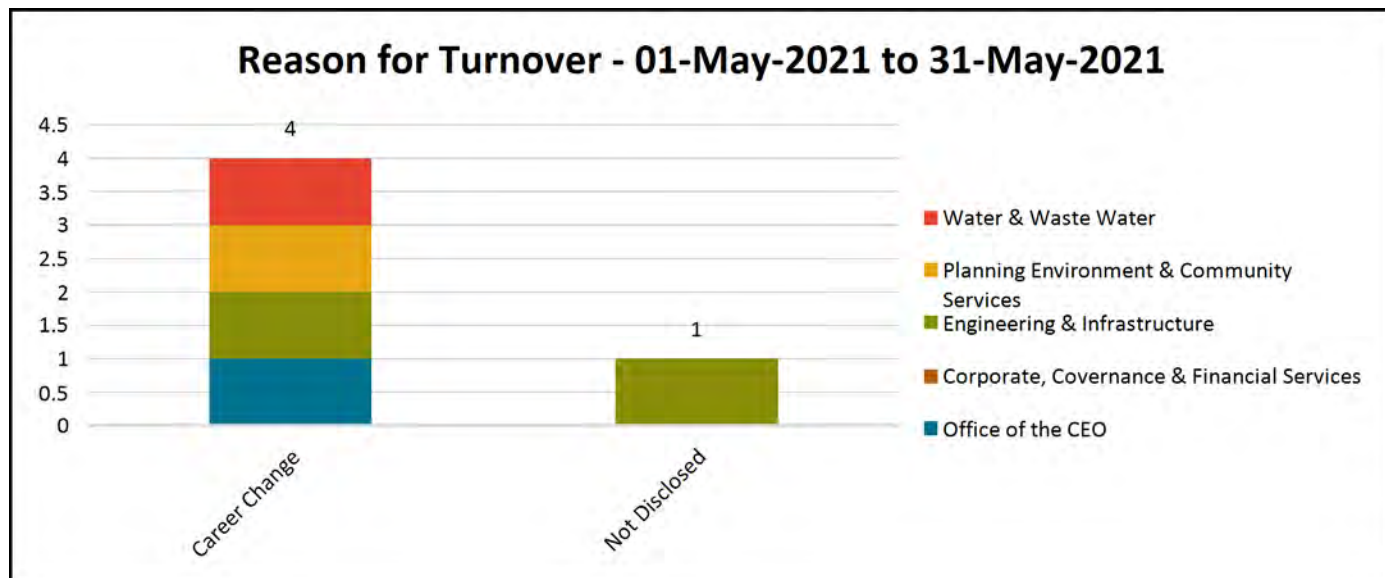


Figure 3.0 Turnover Demographics – Reason for Turnover – May.

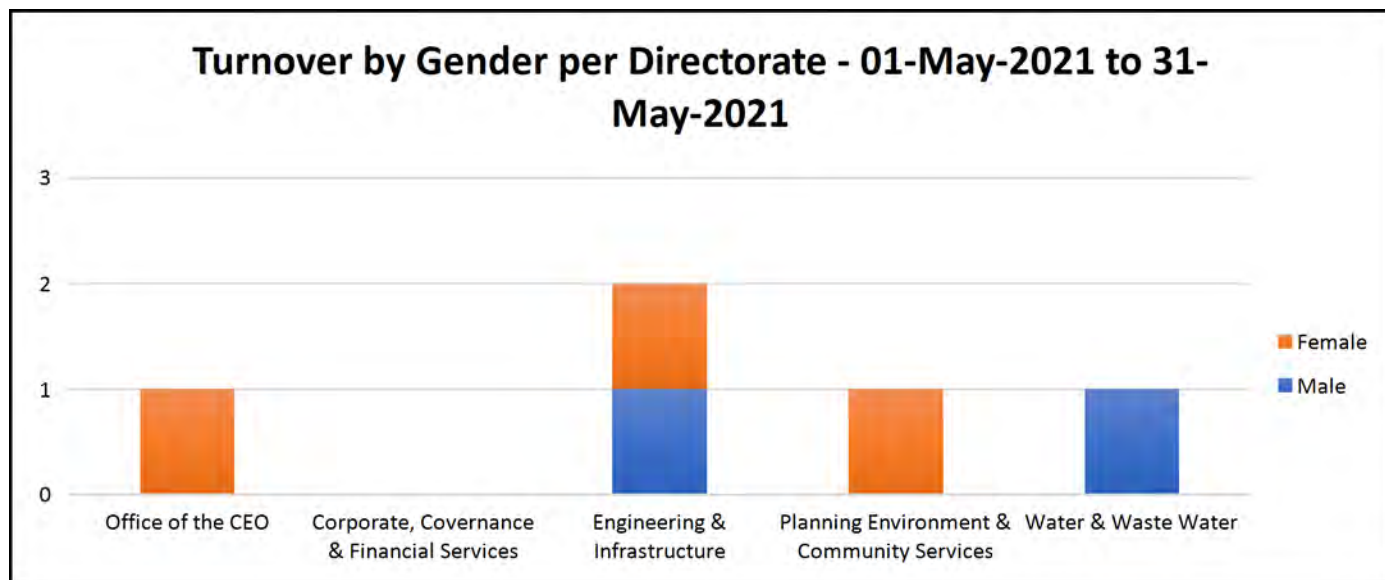


Directorate	Monthly Turnover	Annual Turnover
CEO	6.25%	6.25%
Corporate, Governance & Financial Services	0.00%	16.67%
Engineering & Infrastructure	1.20%	16.77%
Planning, Environment and Community Services	0.99%	21.78%
Water & Waste	1.69%	30.51%
<b>Totals</b>	<b>1.20%</b>	<b>19.52%</b>

Annual Employee Turnover by Gender	No.	%
Male	42	20.19%
Female	39	18.84%



Figure 4.0 Turnover Demographics – Turnover by Gender for the Month - May.



Directorate	Female	Male
CEO	1	0
Corporate, Governance & Financial Services	0	0
Engineering & Infrastructure	1	1
Planning, Environment and Community Services	1	0
Water & Waste	0	1
<b>Totals</b>	<b>3</b>	<b>2</b>

## WORKFORCE – DEMOGRAPHICS

Figure 1.0 Workforce Demographics – Male vs Female employees

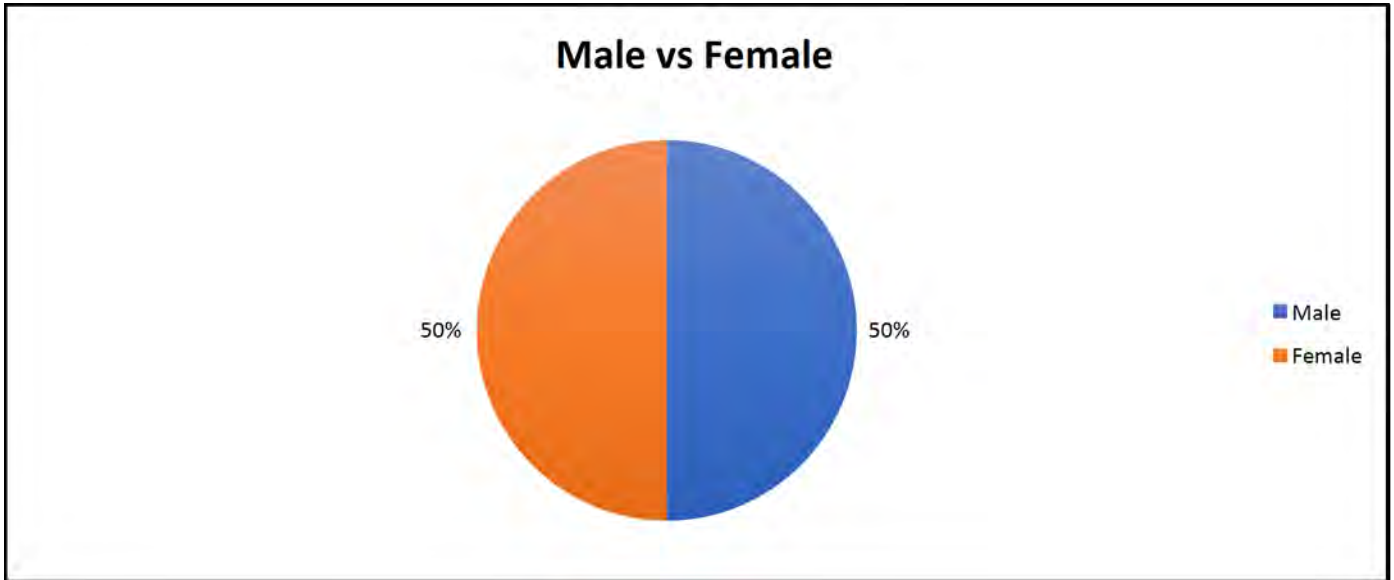


Figure 2.0 Workforce Demographics – Male vs Female – Management Positions

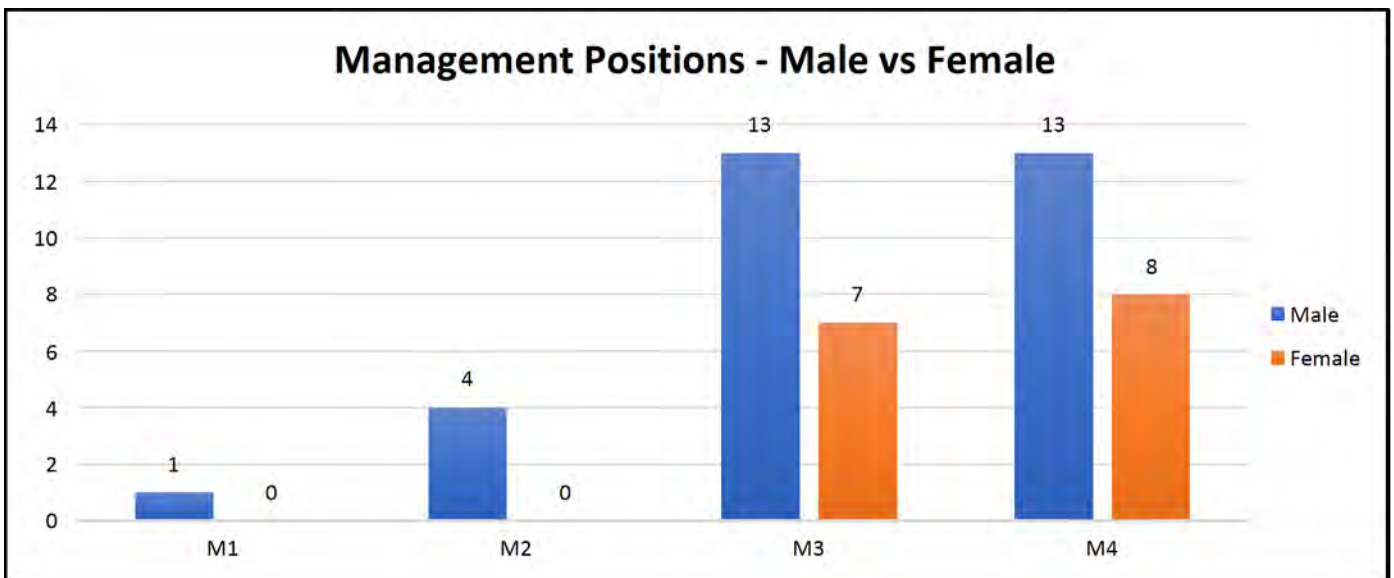


Figure 3.0 Workforce Demographics – Male vs Female – M3/M4 Management Positions

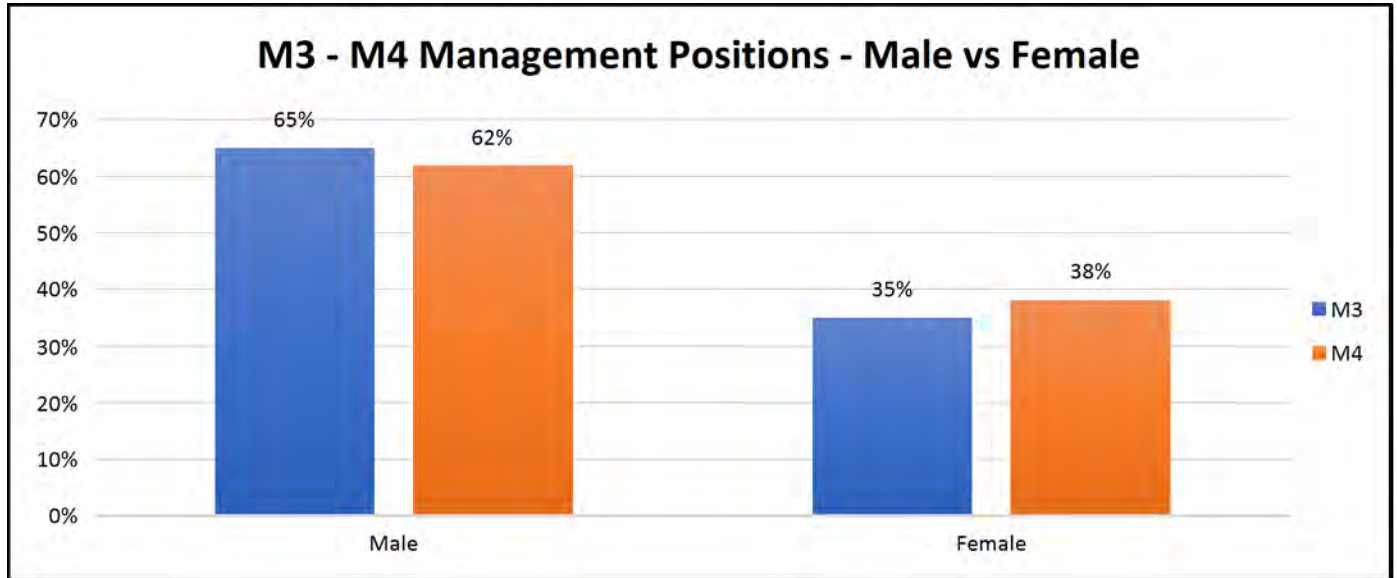
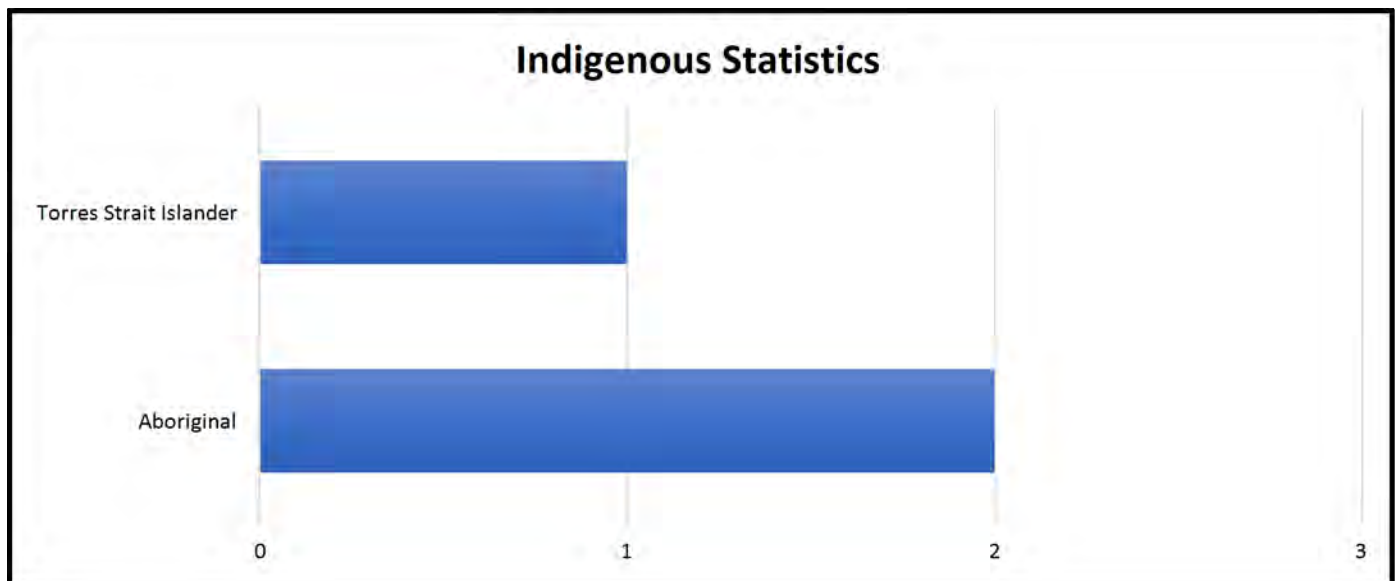


Figure 4.0 Workforce Demographics – Indigenous Employees



## WORKFORCE - LEAVE

Figure 1.0 Workforce Demographics – Excess Annual Leave by Directorate.

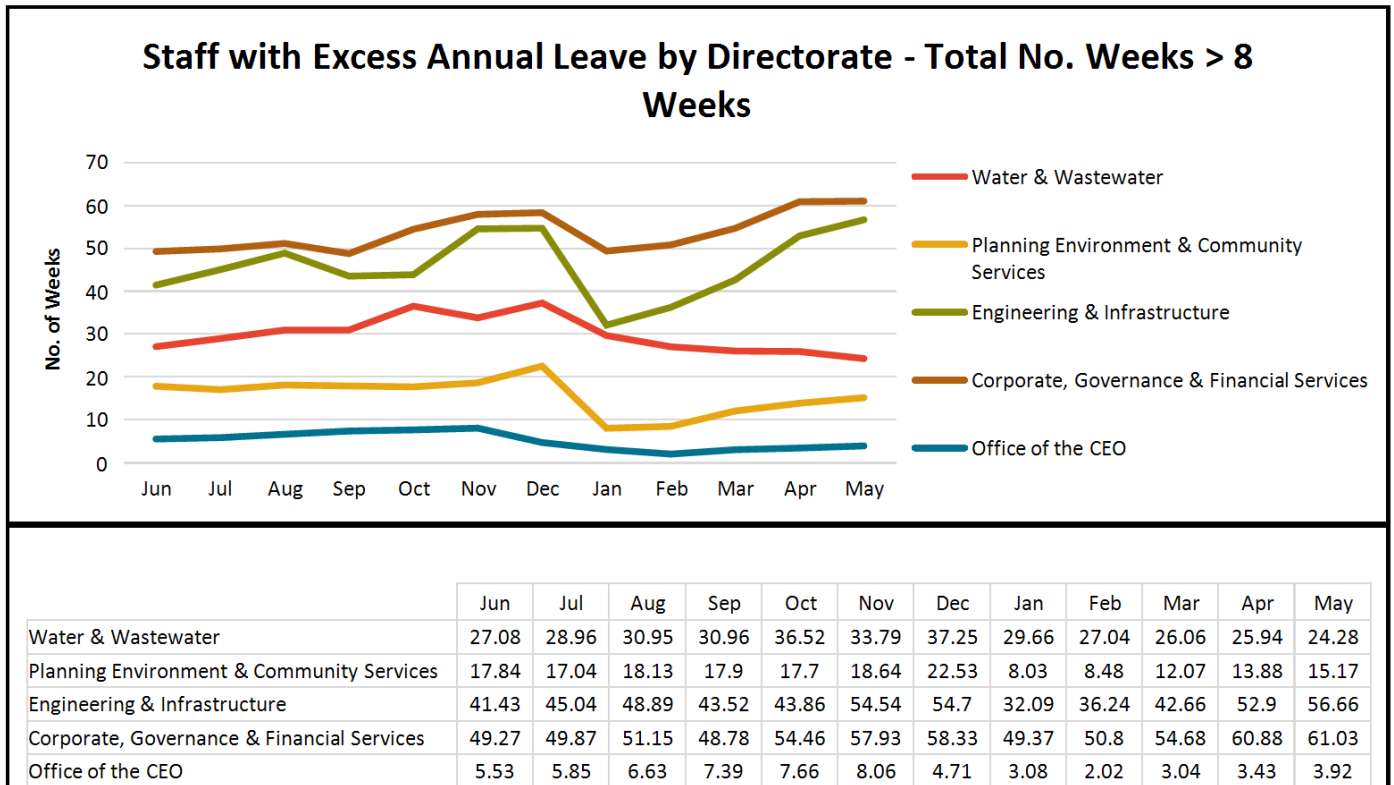


Figure 2.0 Workforce Demographics – Excess Long Service Leave by Directorate.

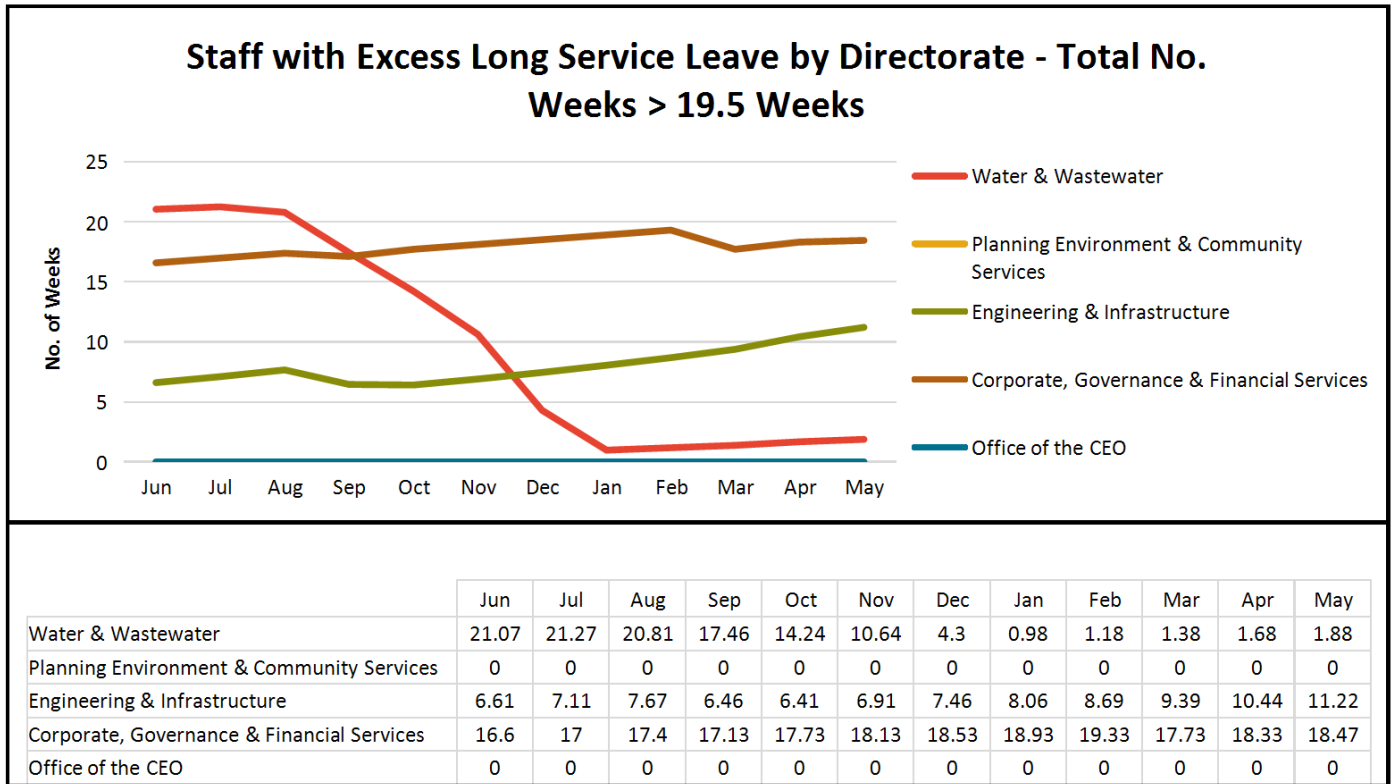
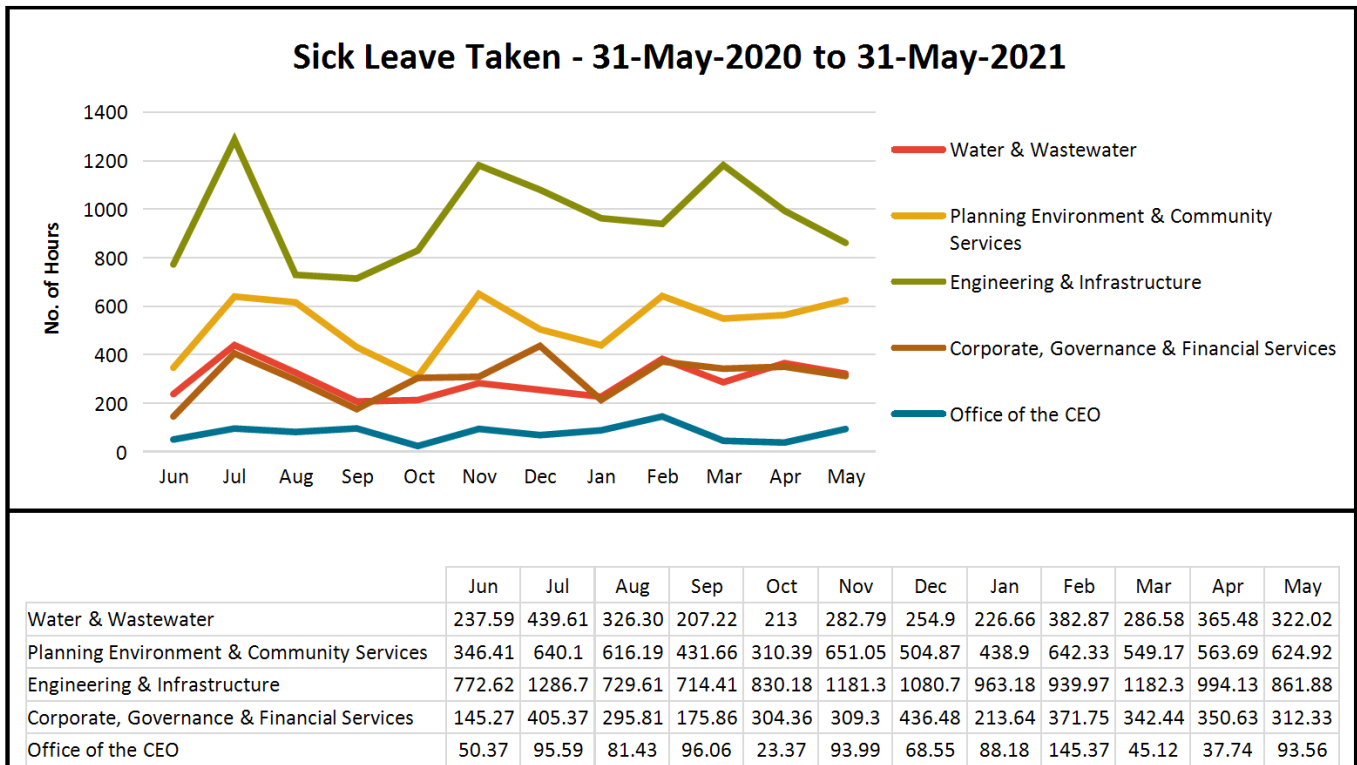


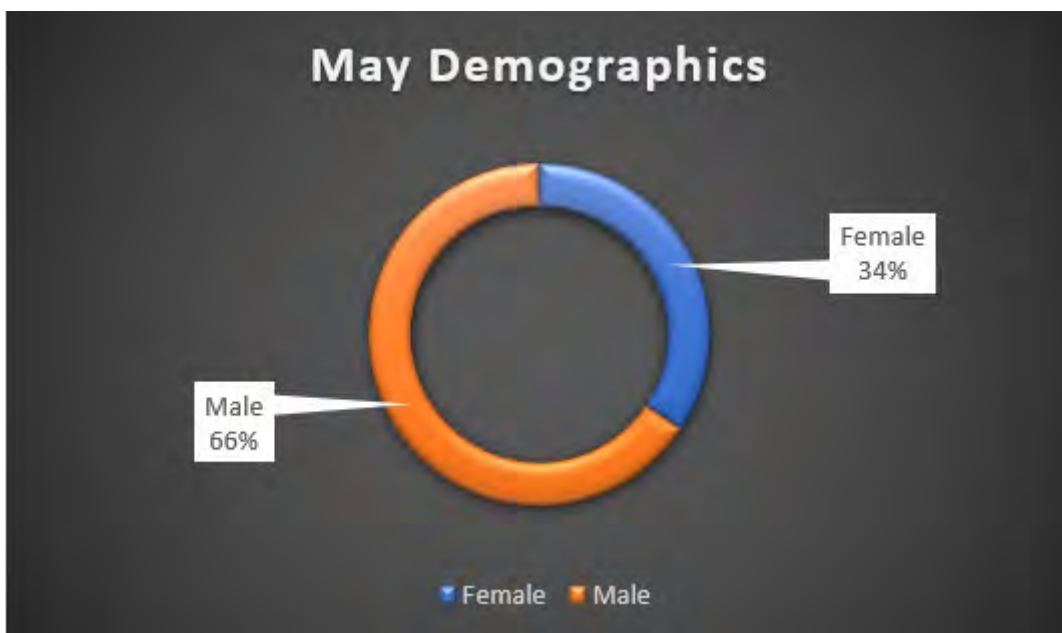
Figure 3.0 Workforce Demographics – Sick Leave Taken by Directorate.



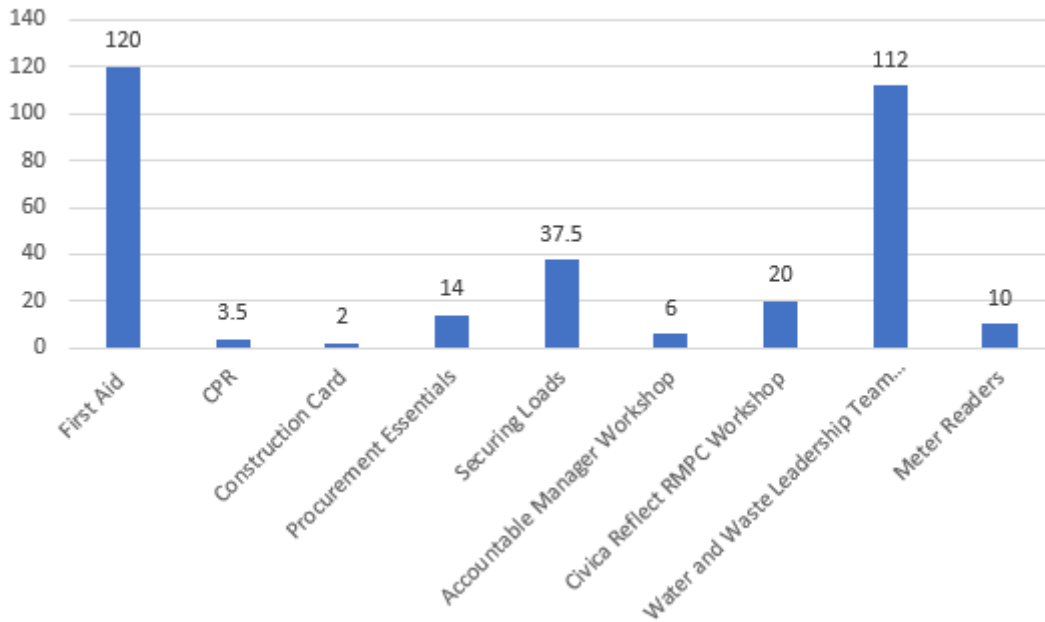
## TRAINING INFORMATION

How many employees received training for the month

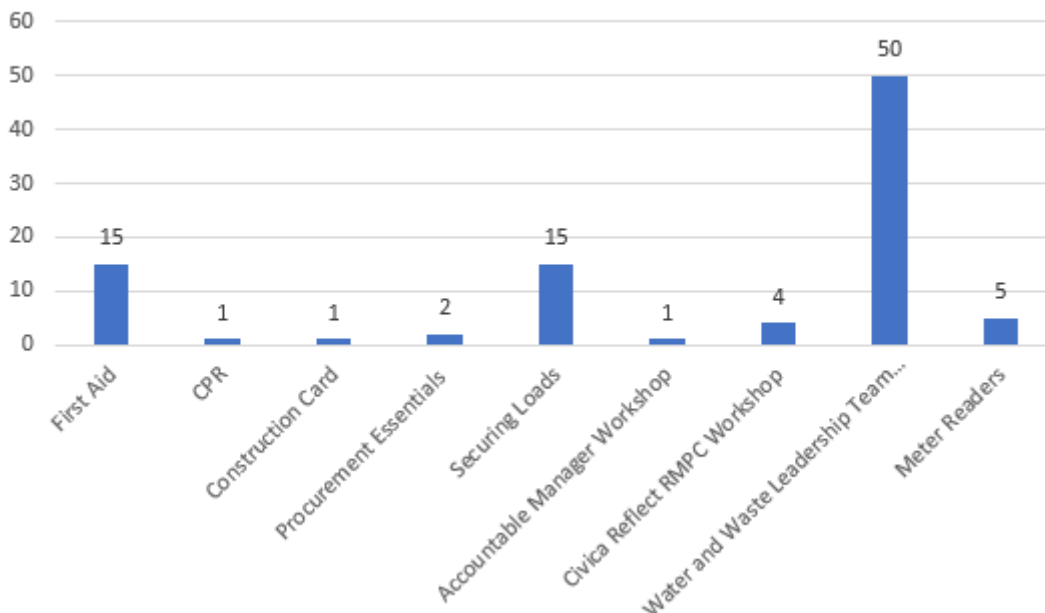
Directorate	CEO	CGFS	E&I	PECS	W&W
Number of Employees	0	2	33	1	60



### Hours of Training Undertaken



### Number of Staff Attending Training



Plus, Apprentice Plumber Block Training (2 weeks)



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## PLANT TRAINING:

- HR
- Forklift
- Backhoe
- Loader
- Skid-Steer
- 1 x Plant sign-off for IRC employees

## VOC MONTHLY INFORMATION

- Forklift
- Skid-Steer
- Backhoe

**Report authorised by:**

JEFF STEWART-HARRIS

**Chief Executive Officer**

Date June 2021

## ATTACHMENTS:

- Nil