

# 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 10 OCTOBER 2023  
COMMENCING AT 9.00AM  
COUNCIL CHAMBERS, MORANBAH**

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**DARREN FETTELL**

Acting Chief Executive Officer

**ALEXIS COUTTS**

Committee Officer

Acting Director Corporate

Governance and Financial Services

**Committee Members:**

Cr Jane Pickels (Chair)

Mayor Anne Baker

Cr Sandy Moffat

Cr Viv Coleman

Cr Carolyn Moriarty

## 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.

##### Section 254K Participating in meetings by audio link or audio visual link

- (1) A local government may allow a person to take part in a meeting of the local government by audio link or audio visual link.
- (2) A committee of a local government may allow a person to take part in a meeting of the committee by audio link or audio visual link.
- (3) A councillor or committee member who takes part in a local government meeting under subsection (1) or (2) is taken to be present at the meeting if the councillor or member was simultaneously in audio contact with each other person at the meeting.
- (4) In this section—  
**audio link** see the [Evidence Act 1977, section 39C](#).  
**audio visual link** see the [Evidence Act 1977, schedule 3](#).

##### 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 10 OCTOBER 2023**

**COUNCIL CHAMBERS, MORANBAH**

1. OPENING OF THE MEETING
  - 1.1 ACCEPTANCE OF PARTICIPATION BY VIDEO CONFERENCE
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

- Mayor Anne Baker

## 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 9:00am on Tuesday 12 September 2023.

## 5. OFFICER REPORTS

### 5.1 ISAAC REGIONAL COUNCIL MONTHLY FINANCIAL REPORT AS AT 30 SEPTEMBER 2023

#### 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 SAFETY AND RESILIENCE UPDATE

#### EXECUTIVE SUMMARY

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

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## **5.3 AUDIT AND RISK COMMITTEE MEETING MINUTES – TUESDAY 26 SEPTEMBER 2023**

### **EXECUTIVE SUMMARY**

The purpose of this report is to present to Council the minutes of the Audit and Risk Committee Meeting held on Tuesday, 26 September 2023.

### **CONFIDENTIAL REPORT**

*Closed under Local Government Regulation s254J(3)(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.*

## **5.3 DIGITAL STRATEGY BUSINESS CASE AND TECHNOLOGY ONE PROGRAM MANAGEMENT PLAN**

### **EXECUTIVE SUMMARY**

The purpose of this report is to receive and endorse the Business Case for the Digital Strategy Implementation Program (DSP) to support the Isaac Regional Council Digital Strategy endorsed at the June 2023 Ordinary meeting and engagement of GWI Digital in July 2023.

The report also provides for the receiving and endorsement of the Program Management Plan for the TechnologyOne Implementation Program, noting continuing review through ongoing planning and implementation.

Resourcing implications, being both budget and internal staffing implications will be dealt with through separate reports and / or quarterly budget reviews as the implementation progresses.

## **6. INFORMATION BULLETIN**

## **6.1 CORPORATE, GOVERNANCE AND FINANCIAL SERVICES INFORMATION BULLETIN – OCTOBER 2023**

### **EXECUTIVE SUMMARY**

The Corporate, Governance and Financial Services Directorate Information Bulletin for October 2023 is provided for Council review.

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<b>7. GENERAL BUSINESS</b>
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<b>8. CONCLUSION</b>
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# UNCONFIRMED MINUTES

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

HELD ON  
**TUESDAY, 12 SEPTEMBER 2023**  
COMMENCING AT 9.00AM

**ISAAC REGIONAL COUNCIL**  
**UNCONFIRMED MINUTES OF THE**  
**CORPORATE, GOVERNANCE AND FINANCIAL SERVICES**  
**STANDING COMMITTEE MEETING**  
**HELD IN COUNCIL CHAMBERS, MORANBAH**  
**ON TUESDAY 12 SEPTEMBER 2023**

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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 12 SEPTEMBER 2023**

**ATTENDANCE**

Cr Jane Pickels, Division Seven (Chair)  
Mayor Anne Baker  
Cr Sandy Moffat, Division Two (*by Video Conference*)  
Cr Carolyn Franzmann (*by Video Conference*)  
Cr Viv Coleman, Division Eight

**OFFICERS PRESENT**

Mr Ken Gouldthorp, Chief Executive Officer  
Mr Darren Fettell, Director Corporate Governance and Financial Services  
Mr Paul Simonds, Head of People and Capability  
Mrs Susan Martin, Acting Manager Financial Services  
Mr John Nyawo, Manager Governance and Corporate Services  
Mr John Squire, Manager Contracts and Procurement  
Mrs Tricia Hughes, Coordinator Executive Support  
Ms Gemma Gooding, Executive Assistant

**1. OPENING**

The Chair declared the meeting open at 9.00am and acknowledged the traditional custodians of the land on which we meet today and paid her respects to their Elders past, present and emerging.

**2. APOLOGIES**

No apologies received this meeting.

### 3. DECLARATION OF CONFLICTS OF INTEREST

No conflict of interests declared this meeting.

**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 9.00am pm on Tuesday 8 August 2023.

**Resolution No.: CGFS0844**

**Moved: Cr Moffat**

**Seconded: Cr Coleman**

**That the minutes from the Corporate, Governance and Financial Services Standing Committee meeting held at Council Chambers, Moranbah, commencing at 9.00am on Tuesday 8 August 2023 are confirmed.**

**Carried**

### ATTENDANCE

Mr Ken Gouldthorp left the meeting room at 9.09am and returned at 9.09am.

## 5. OFFICERS REPORTS

### 5.1 Isaac Regional Council Monthly Financial Report as at 31 August 2023

#### 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 the 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 August 2023 pursuant to, and in accordance with, the Local Government Regulation 2012 (s204).**

Resolution No.: CGFS0845

Moved: Cr Franzmann

Seconded: Cr Coleman

That the Committee recommends that Council:

- 1. Receive the financial statements for the period ended 31 August 2023 pursuant to, and in accordance with, the Local Government Regulation 2012 (s204).**

**Carried**

### 5.2 Safety And Resilience Update

#### EXECUTIVE SUMMARY

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

#### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Notes the Safety and Resilience Report provided on the current status of the Health, Safety and Wellbeing Management System.**

**Resolution No.: CGFS0846**

**Moved: Cr Coleman**

**Seconded: Cr Franzmann**

**That the Committee recommends that Council:**

- 1. Notes the Safety and Resilience Report provided on the current status of the Health, Safety and Wellbeing Management System.**

**Carried**

## ATTENDANCE

Mayor Anne Baker left the meeting room at 9.44am and returned at 9.44am.

## **5.3 2022-2023 Proposed Capital Carry Forward and 2023-2024 Budget Amendments**

### **EXECUTIVE SUMMARY**

A full review of Capital Carried Forward Projects from the 2022-2023 financial year has been undertaken with each of the respective Departmental Managers and then reviewed by their respective Directors and the Executive Leadership Team.

### **OFFICER'S RECOMMENDATION**

*That the Committee recommends to Council that:*

- 1. Amends the 2023-2024 Budget to add the uncompleted capital projects (\$10.8M) to be carried forward from the 2022-2023 financial year and associated funding sources.**
- 2. Amends the 2023-2024 Budget to recognise successful grant applications and various budget movements (\$2M).**

**Resolution No.: CGFS0847**

**Moved: Cr Coleman**

**Seconded: Cr Moffat**

**That the Committee recommends to Council that:**

- 1. Amends the 2023-2024 Budget to add the uncompleted capital projects (\$10.8M) to be carried forward from the 2022-2023 financial year and associated funding sources.**

- 
2. Amends the 2023-2024 Budget to recognise successful grant applications and various budget movements (\$2M).

Carried

## 6. INFORMATION BULLETIN REPORTS

### 6.1 Corporate, Governance and Financial Services Information Bulletin – September 2023

#### EXECUTIVE SUMMARY

The Corporate, Governance and Financial Services Information Bulletin for September 2023 is provided for Council review.

#### OFFICER'S RECOMMENDATION

*That the Committee:*

- Notes the Corporate, Governance and Financial Services Information Bulletin for September 2023.*

Resolution No.: CGFS0847

Moved: Cr Franzmann

Seconded: Cr Moffat

That the Committee:

- Notes the Corporate, Governance and Financial Services Information Bulletin for September 2023.

Carried

## 7. GENERAL BUSINESS

### 7.1 Contractor Management System

Cr Pickels advised that she had received recent feedback from smaller sized contractors advising that our Lucidity Contractor Management System is difficult to use and asked if Council can provide assistance to the smaller contractors to use the system which is a condition of them working for Isaac through the Preferred Supplier Arrangement (PSA). Cr Pickels enquired if the Contractor Management System requirements is a complex process.

The Manager Contracts and Procurements advised that it was not a complex system. Cr Pickels was going to seek further information from the Contractors to see which part of the Contractor Management System they had difficulties with as it could be the Employee Induction Process and not the Procurement requirement section.

### 7.2 Vegetation Management with Current Fire Season

Cr Franzmann asked what Council's process is with vegetation management considering the current fire season especially considering how quickly the landscape has dried out and how much dry grass is on the sides of the road. Who is responsible for managing the fire breaks and grass loads? What is the plan for managing this moving forward.

Mr Darren Fettell advised that the lead agency is Queensland Fire and Emergency Services (QFES) Rural Fire Services. Council partners with QFES, Rural Fires Services and other key stakeholders in regard to Management Plans and providing advice on the Isaac Region area. Feedback received from the Clermont Community regarding their concerns about vegetation management with the current and predicted extended fire season has been passed onto Rural Fire Services.

The Committee asked that coordination be undertaken with Rural Fire Services and QFES for communications on the fire season messaging and Vegetation Management Program for the Isaac Region, to enable sharing of this information with our community.

**ACTION: DIRECTOR CORPORATE, GOVERNANCE AND FINANCIAL SERVICES**



# MEETING MINUTES

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## 8. CONCLUSION

There being no further business, the Chair declared the meeting closed at 10.19am.

These minutes were confirmed by the Committee at the Corporate, Governance and Financial Services Committee Meeting held in Moranbah on Tuesday 10 October 2023.

.....  
Chair

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

## MEETING DETAILS

**Corporate, Governance and Financial Services Standing Committee**

Tuesday, 10 October 2023

## AUTHOR

Susan Martin

## AUTHOR POSITION

Acting Manager Financial Services

## 5.1 ISAAC REGIONAL COUNCIL MONTHLY FINANCIAL REPORT AS AT 30 SEPTEMBER 2023

### 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 the 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 September 2023 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 2023/2024	Budget adopted 28 June 2023
Financial Statements 2022/2023	

### IMPLICATIONS

At the end of the first quarter of the current financial year, 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.

Further assessment will be undertaken through the first quarter budget review which is about to commence.

### CONSULTATION

- Financial Services

### BASIS FOR RECOMMENDATION

Requirement of legislation for a financial report to be presented to Council at least monthly.

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## ACTION ACCOUNTABILITY

Information Only Report as per legislative requirements.

## KEY MESSAGES

Council is committed to meetings its legislative requirements, ensuring its financial sustainability and transparent decision making.

<b>Report prepared by:</b>	<b>Report authorised by:</b>
SUSAN MARTIN	ALEXIS COUTTS
<b>Acting Manager Financial Services</b>	<b>Acting Director Corporate, Governance and Financial Services</b>
Date: 3 October 2023	Date: 3 October 2023

## ATTACHMENTS

- Attachment 1 – Monthly Financial Statements as at 30 September 2023

## REFERENCE DOCUMENT

- Nil

# FINANCIAL STATEMENTS REPORT TO COUNCIL

Current as at 30 September 2023

Presented by Corporate, Governance and Financial Services



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# FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023

## EXECUTIVE SUMMARY

At the end of September, the operating result is \$840,694 ahead of budgeted operating position. The positive result is due to the increased revenue from development charges, timing of the recoverable works revenue and employee expenses.

Capital Revenue for September was \$731,604 which combined with the Operating Position leads to a net surplus of \$23,711,868.

PRELIMINARY SEPTEMBER FINANCIAL STATEMENTS AT A GLANCE					
	YTD Actual	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
	\$	\$	\$	\$	%
Total operating revenue	56,390,157	55,915,736	474,422	133,297,719	42.3%
Total operating expenses	33,409,893	33,776,165	366,272	132,058,372	25.3%
<b>Operating position</b>	<b>22,980,264</b>	<b>22,139,571</b>	<b>840,694</b>	<b>1,239,348</b>	<b>1854.2%</b>
Capital revenue	731,604	96,000	635,604	19,833,836	3.7%
<b>Net result</b>	<b>23,711,868</b>	<b>22,235,571</b>	<b>1,476,297</b>	<b>21,073,184</b>	<b>112.5%</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 30 September 2023. Actual amounts are compared against year to date adopted 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 (27 September 2023) which impacts on YTD actual results throughout the report.

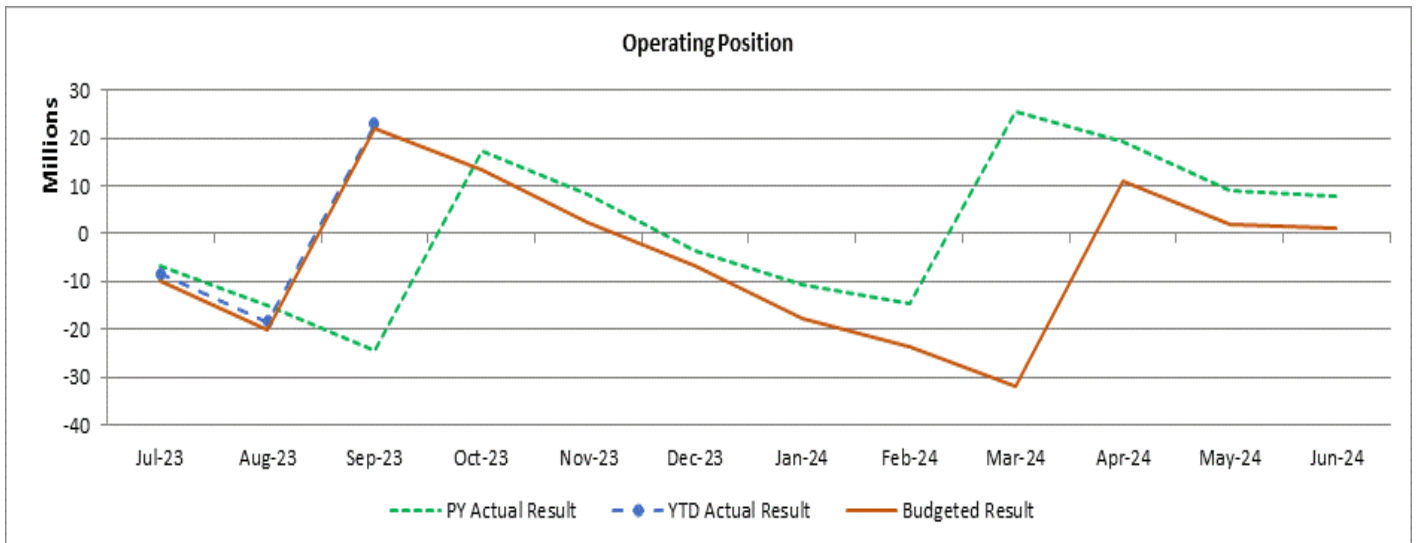
Being early in the financial year, any budget variances will most likely be corrected through the course of the financial year or be assessed and adjusted in a budget review.

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 will also be monitored to ensure that Council remains within 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.

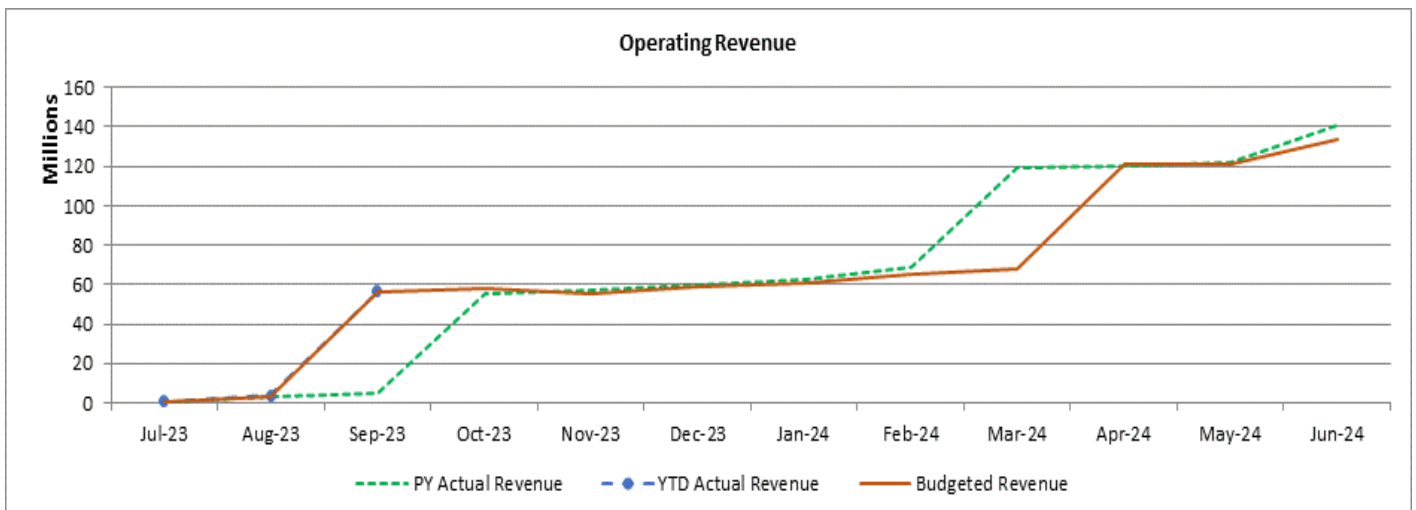


## OPERATING POSITION



The current operating position for September has resulted in a surplus of \$22,980,264. This is favourable when compared to the YTD budget by \$840,694. Operating Revenue is \$474,422 favourable compared to YTD budget complemented by Operating Expenses which are \$366,272 favourable when compared to YTD budget.

## OPERATING REVENUE

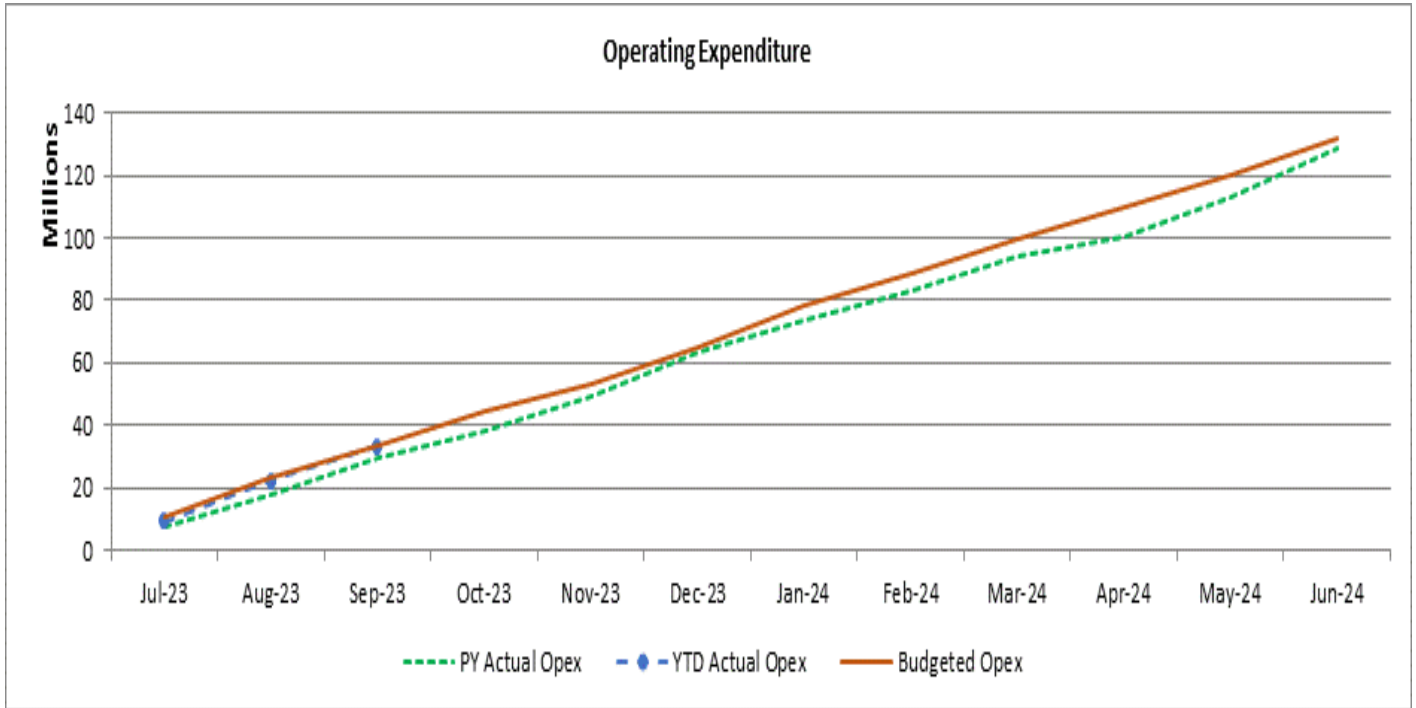


Operating Revenue comprises the following items – Rates and Utility Charges, Fees and Charges, Rental Income, Interest Received, Sale of Contract and Recoverable Works, Operating Grants, Subsidies and Contributions, Other Recurrent Revenue.

The operating revenue for September was \$56,390,157 which is favourable when compared to the budget by \$474,422. This favourable position is primarily due to recoverable works revenue from TMR project, higher than anticipated revenue from development charges and interest revenue offset by lower tip fees revenue.

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

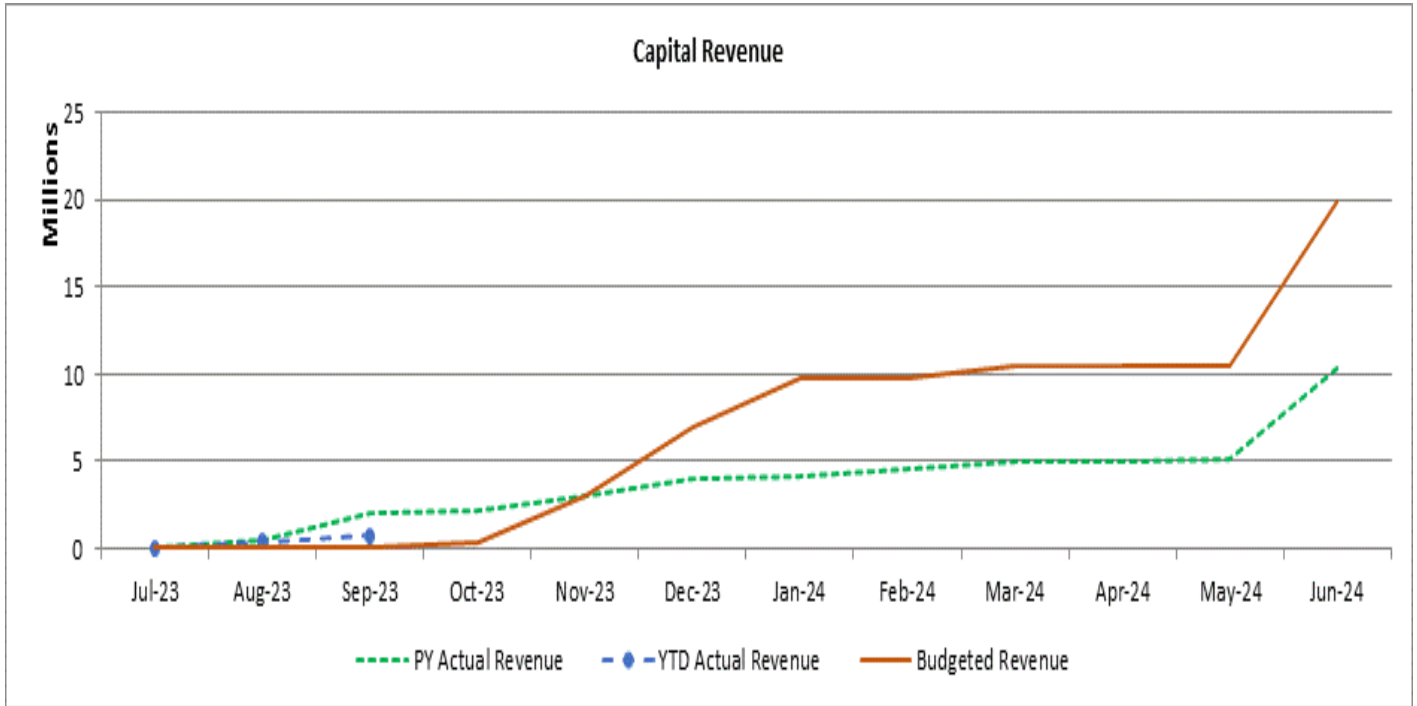


Operating expenditure consists of Employee Expenses, Materials and Services, Finance Costs and Depreciation.

Actual operating expenditure for September was \$33,409,893 which is favourable to budget by \$366,272. This favourable result is due to employee expenses (employee vacancies, cashflowing of annual leave and superannuation). This favourable variance is partially offset by increased materials and services expenditure, notably, TMR project works, computer expenses and the costs associated with staff turnover.

It is noted that cashflowing of 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

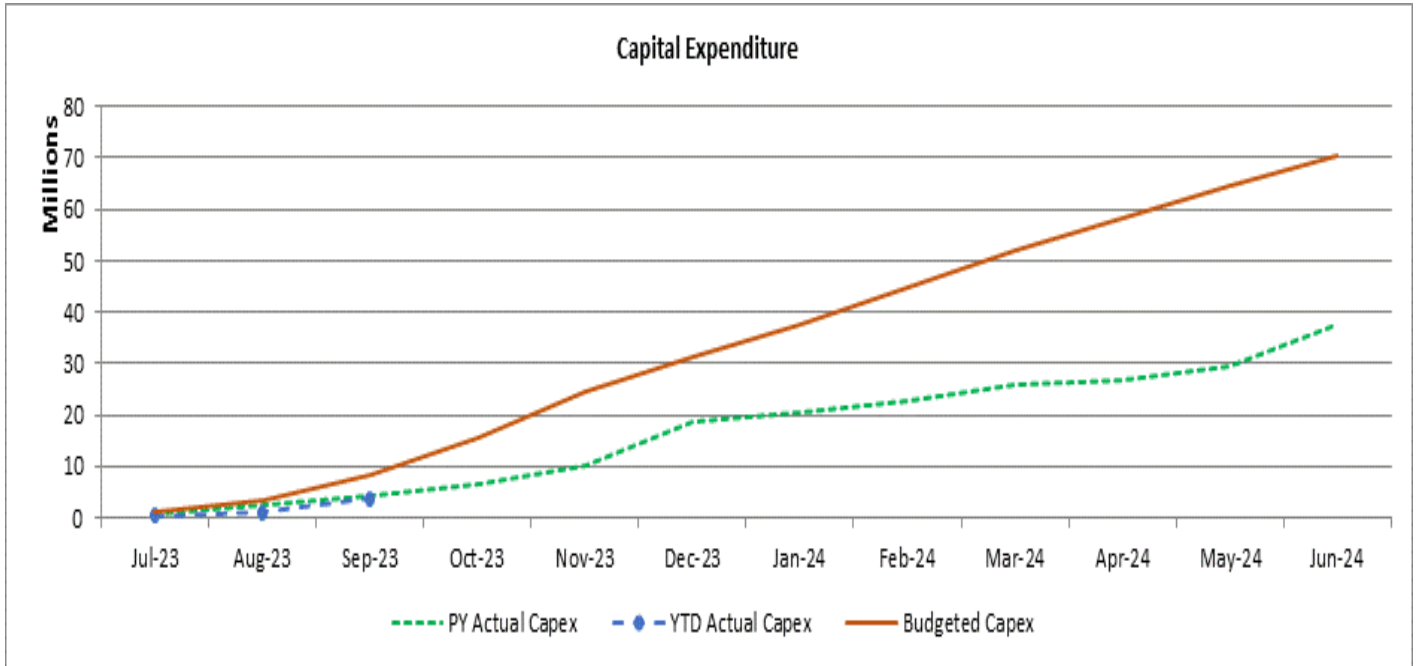


Capital Revenue for September YTD is \$731,604 which consists of grants and developer contributions. This favourable variance is predominately due to income from developer contributions, an advance payment for STIP and a progress payment for LRCI Phase 3.

Some of the budgeted major capital grants for 2023/2024 are:

- Building our Regions
- Local Government Grants and Subsidies Program
- Queensland Resilience and Risk Reduction Fund
- Resources Community Infrastructure Fund
- Roads to Recovery Program
- Transport Infrastructure Development Scheme
- Heavy Vehicle Safety & Productivity Program

# CAPITAL EXPENDITURE



Capital expenditure (\$3.7M) is under YTD budget (\$8.2M) excluding commitments, noting that when the \$23.1M of commitments are included, the capital expenditure is higher than YTD budget (37.9% of annual budget spent / committed).

The major budgeted projects for 2023/2024 financial year are:

- MBH Community Centre - Refurbishment
- Moranbah Landfill Phase 2 Stage 2
- MBH Rectification of Landfill Cell
- Rural Network Resheeting
- Regional Reseals
- Peak Downs Mine Road / Saraji Rd Intersection Construction
- Golden Mile Road Rehab Pavement, Drainage
- St Lawrence Water Storage & Raw Water Main
- Corporate Sewer Relining
- Moranbah Asphalt Renewals
- Regional Floodways Construction Program
- Moranbah 400ML raw water dam - remediation
- Fleet / Plant replacement program

It is noted that the carry forward of unfinished projects from the 2022/2023 financial year has been approved by Council and therefore the capital budget has been increased accordingly from the original adopted budget.

# CAPITAL FUNDING AND PROJECT COMMITTALS

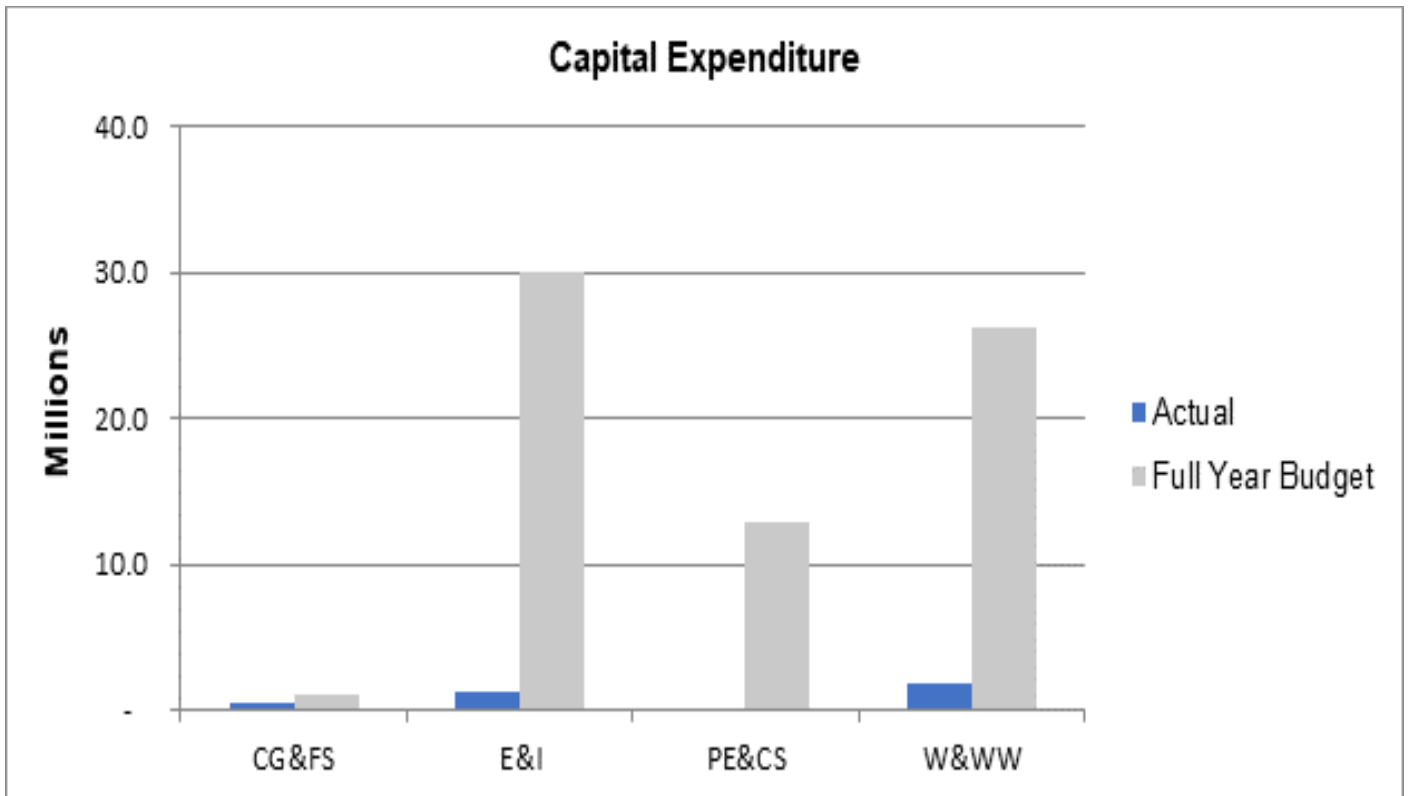
Capital expenditure is financed through loan borrowings, proceeds on disposal of assets, general reserves and the future capital sustainability reserve.

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 September 2023.

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	438,542	155,009	593,551	1,137,838	38.5%	52.2%
E&I	1,229,797	8,444,881	9,674,677	30,064,168	4.1%	32.2%
PE&CS	162,120	1,545,247	1,707,367	12,926,937	1.3%	13.2%
W&WW	1,821,358	12,914,376	14,735,734	26,261,000	6.9%	56.1%
<b>TOTAL</b>	<b>3,651,817</b>	<b>23,059,512</b>	<b>26,711,329</b>	<b>70,389,943</b>	<b>5.2%</b>	<b>37.9%</b>

The following graph illustrates the data above.



# STATE DEVELOPMENT, INFRASTRUCTURE, LOCAL GOVERNMENT AND PLANNING (DLGP) FINANCIAL SUSTAINABILITY RATIOS

In accordance with s169(5) of the Local Government Regulation 2012, the following 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	41.01%	0 - 10%	No	0.94%
		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	-136.02%	<=60%	Yes	-5.54%
		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	19.84%	>90%	No	70.54%
		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	21.7	2	Yes	10.33
		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	6.51 Months	3 Months	Yes	7.19 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 \$22,980,264, the ratio is currently positive 41.01%, which is above Council's budget and benchmark range. The ratio has improved significantly from the previous month through the issuing of rates.
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 136.02%.
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%, however the budget for the financial year is 70.54% (due to a reduced capital program adopted at original budget). Being relatively early within the financial year, the ratio is low at 19.84%, which is below the 90% benchmark and the 70.54% budgeted for the financial year. This ratio is expected to improve throughout the financial year.
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 positive 21.7 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 6.51 months as at 30 September 2023. This is above the targeted benchmark of three (3) months.

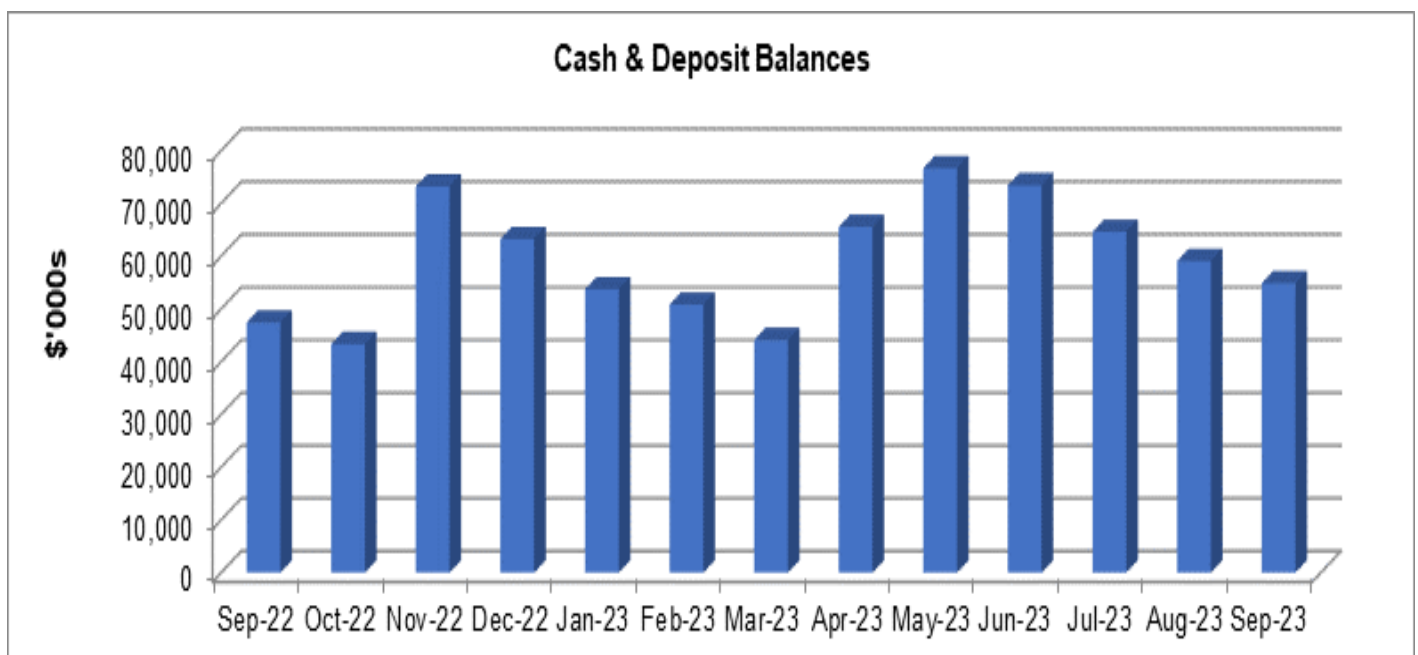
# INVESTMENTS AND CASH BALANCES

The following is a list of all investments held by Council as at the period ending 30 September 2023.

ISAAC REGIONAL COUNCIL					
Investments					
For the Period Ended 30 September 2023					
Account	Description	Institution	Amount	Maturity Date	Interest Rate
9001-001-1124	AMP Term Deposit	AMP	7,500,000	11-Oct-23	5.30%
10-000-1116	QTC Operating Fund	QTC	44,089,529		5.02%
10-000-1117	ANZ Business Premium Saver	ANZ	2,801,414		4.05%
10-000-1111	Cash at bank-QCCU	QCCU	3,059		
10-000-1113	Cash at Bank - ANZ	ANZ	412,490		
10-000-1114	Cash at Bank NAB	NAB	28,944		
10-000-1131	Petty Cash		2,800		
10-000-1132	Floats		4,080		
Total Investments			54,842,316		

Bank	Credit Rating	% of Funds	Policy Total Profile
AMP Bank Limited	A2	13.68%	Maximum 30%
ANZ Banking Group	AA-	5.87%	Maximum 60%
National Australia Bank	AA-	0.05%	Maximum 60%
QCCU	BBB	0.01%	Maximum 20%
Queensland Treasury Corporation	QTC	80.39%	No Limit

The following chart outlines the Council's cash and deposit balances for the previous twelve months up to the period ending 30 September 2023.



# LOANS

ISAAC REGIONAL COUNCIL							
Loans							
For the Period Ended 30 September 2023							
							Repayment Due 15 Dec 2023
Loan Name	Balance as at 30 September 2023	Rate as at 30 September 2023	Approved Term	Remaining Term	Principal	Interest	Total
Land Development Moranbah	\$7,701,355	4.37	20	9.72	\$159,441	\$84,137	\$243,578
Land Purchase - Moranbah	\$10,007,193	5.1	20	9.22	\$213,366	\$127,567	\$340,932
Waste Loan	\$2,270,664	2.22	20	17.72	\$26,193	\$12,574	\$38,766
<b>Total</b>	<b>\$19,979,212</b>				<b>\$398,999</b>	<b>\$224,278</b>	<b>\$623,277</b>

Debt service repayments are made quarterly. The first repayment for 2023/2024 financial year was made on 15 September 2023. The next repayment for the 2023/2024 financial year is due on 15 December 2023.

## ACCOUNTS RECEIVABLE

The following is a breakdown of the Council's accounts receivable by age for the period ending 30 September 2023.

Accounts Receivable Ageing Analysis at 30 September 2023			
Ageing	Number of Documents	Amount Outstanding	% of Total Outstanding
Current	268	1,125,310.79	33.83%
30 Day	131	695,210.34	20.90%
60 Day	82	818,958.98	24.62%
90 Day	135	686,875.65	20.65%
<b>Total</b>	<b>616</b>	<b>3,326,355.76</b>	<b>100.00%</b>

The Accounts Receivable balance at 30 September is \$3,326,355.76 which has decreased from 31 August 2023 balance of \$5,387,011.28 due to a large grant invoice & other various invoices being paid.

- 30 day balances have decreased this month due to payment of a grant invoice and mining compensation invoices ageing to 60 Days. Additionally, Food Licence invoices aged to 60 Days which are not yet due.
- 60 day balances have increased due to mining compensation invoices ageing to 60 Days, in addition to Food Licence invoices that are not yet due.
- 90 days and over receivables have increased due to various Compliance & Housing invoices ageing to 90 Days. There are 135 invoices totalling \$686,875.65 in 90 Days which are made up of the following charges:
  - 1 Invoice totalling \$519,363.54 relates to a Capital Works Project that is currently subject to legal proceedings.
  - 1 Invoice totalling \$55,324.50 relates to historic planning/infrastructure charges which is currently being assessed by Liveability & Sustainability.
  - 34 Invoices totalling \$42,825.50 relate to Backflow Prevention Device & Trade Waste Annual Renewals which are being followed up by Accounts Receivable & Community Education & Compliance Departments.
  - 2 Invoices totalling \$33,356.76 relate to historical Water charges (note - company is in liquidation and awaiting further advice).
  - 35 Invoices totalling \$25,448.25 relate to Compliance invoices in various stages of recovery.
  - 57 Invoices totalling \$9,542.84 relate to Housing invoices. The management & recovery of Housing invoices is the responsibility of Corporate Properties.
  - The remaining 5 Invoices totalling \$1,014.26 relate to other charges in various stages of collection.

A review was undertaken at the end of the previous financial year to write off debts deemed as non-recoverable. Therefore, at this point in time the remaining outstanding balance is believed to be recoverable.

## ACCOUNTS PAYABLE

The following is a breakdown of the Council's accounts payable by age for the period ending 30 September 2023.

Accounts Payable Ageing Analysis at 30 September 2023			
Ageing	Number of Documents	Amount Outstanding	% of Total Outstanding
Current	207	1,125,722.45	90.28%
30 Day	18	100,218.84	8.04%
60 Day	9	8,771.78	0.70%
90 Day	12	12,186.94	0.98%
<b>TOTAL</b>	<b>246</b>	<b>1,246,900.01</b>	<b>100.00%</b>

The outstanding Accounts Payable balance as at 30 September 2023 was \$1,246,900.01. The 30, 60 & 90 day aging accounts total \$121,177.56.

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

- 30 day balances – \$100,218.84 (18 invoices) remain unpaid with 11 invoices (\$28,254.99) received late from the supplier, 4 invoices (\$39,386.05) awaiting approval and 3 invoices (\$32,577.80) awaiting approved purchase order.
- 60 day balances – \$8,771.78 (9 invoices) 1 invoice (\$1,911.71) remains unpaid due to a change of creditor details, 4 invoices (\$3,461.18) received late from supplier and 4 invoices (\$3,398.89) awaiting approval.
- 90 day balances – \$12,186.94 (12 invoices) 1 invoice (\$3,254.39) is in dispute with creditor, 5 invoices (\$6,542.89) awaiting approval and 6 invoices (\$2,389.66) being 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 30 September 2023.

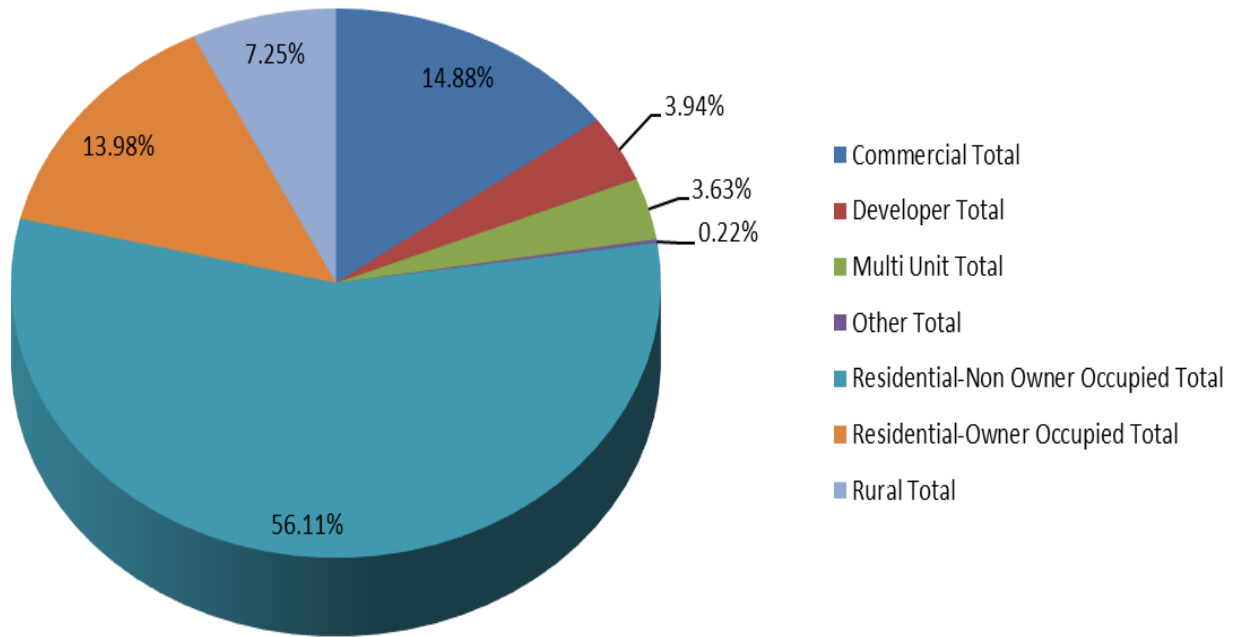
Rates Balancing Report As At 30 Sep 2023		
	30 Sep 2023	YTD 30 Sep 2022
Opening Balance	2,486,266	4,175,810
<b>Rates Charges</b>		
Rates Levied	54,045,557	2,449,997
Interest	76,831	64,906
Refunds	11,724	10,996
<b>Total Rates</b>	<b>54,134,113</b>	<b>2,525,900</b>
<b>Discounts and Receipts</b>		
Discounts	(31,878)	(37,910)
Receipts	(2,817,163)	(3,133,854)
Government Subsidy	(37,037)	-
Council Subsidy	(113,910)	(71)
Remissions	(775)	(7,727)
Write Offs	-	-
<b>Total Discounts &amp; Receipts</b>	<b>(3,000,763)</b>	<b>(3,179,563)</b>
Legal	16,529	44,844
<b>Closing Balance</b>	<b>53,636,143</b>	<b>3,566,990</b>

	As At 30 Sep 2023
<b>Rates Breakdown</b>	
Rates in Credit	(1,075,293)
Rates Not Due Yet	51,607,474
Rates In Arrears	3,103,963
<b>Total Rates Balance</b>	<b>53,636,143</b>

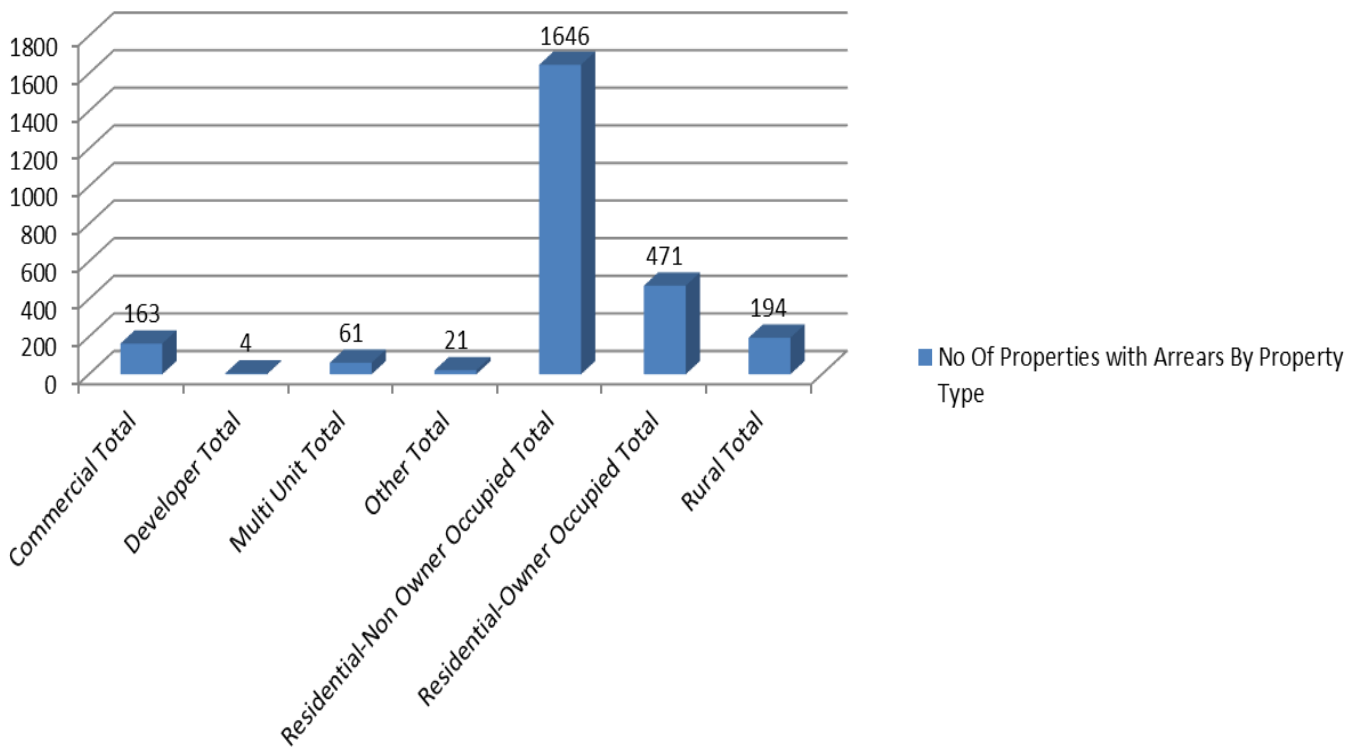
Variances in prior year comparisons can relate to the timing of rates processing and subsequent due dates.

Prior 2019	2019/20	2020/21	2021/22	2022/23	2023/24	TOTAL
1,281,246	257,674	278,955	324,988	601,943	359,156	3,103,963
41.28%	8.30%	8.99%	10.47%	19.39%	11.57%	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 30 September 2023. 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 30 September 2023**

	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		51,222,888	-	51,222,888	51,136,126	86,762	98,531,423	52.0%
Fees & Charges	1	1,208,768	-	1,208,768	935,884	272,884	3,791,870	31.9%
Rental Income		474,811	-	474,811	408,861	65,950	1,665,198	28.5%
Interest Received	2	828,680	-	828,680	698,875	129,805	2,395,500	34.6%
Sales of Contract & Recoverable Works	3	401,480	-	401,480	81,833	319,647	5,744,000	7.0%
Operating Grants, Subsidies & Contributions		280,101	-	280,101	330,998	(50,897)	11,193,448	2.5%
Other Recurrent Revenue	4	1,973,429	-	1,973,429	2,323,158	(349,729)	9,976,280	19.8%
		<b>56,390,157</b>	<b>-</b>	<b>56,390,157</b>	<b>55,915,736</b>	<b>474,422</b>	<b>133,297,719</b>	<b>42.3%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	5	11,128,682	-	11,128,682	12,253,596	(1,124,914)	48,839,222	22.8%
Materials & Services	6	14,158,781	17,799,409	31,958,190	13,378,219	18,579,972	50,472,917	63.3%
Finance Costs		223,047	-	223,047	232,239	(9,192)	1,097,789	20.3%
Depreciation and Amortisation		7,899,383	-	7,899,383	7,912,111	(12,728)	31,648,444	25.0%
		<b>33,409,893</b>	<b>17,799,409</b>	<b>51,209,302</b>	<b>33,776,165</b>	<b>17,433,137</b>	<b>132,058,372</b>	<b>38.8%</b>
<b>Operating Position Before Capital Items</b>		<b>22,980,264</b>	<b>(17,799,409)</b>	<b>5,180,855</b>	<b>22,139,571</b>	<b>(16,958,716)</b>	<b>1,239,348</b>	<b>418.0%</b>
<b>Capital Revenue</b>								
Capital Revenue	7	731,604	-	731,604	96,000	635,604	18,838,426	3.9%
Proceeds from Sale of Land & PPE		-	-	-	-	-	995,410	0.0%
		<b>731,604</b>	<b>-</b>	<b>731,604</b>	<b>96,000</b>	<b>635,604</b>	<b>19,833,836</b>	<b>3.7%</b>
<b>Net Result Attributable to Council in Period</b>		<b>23,711,868</b>	<b>(17,799,409)</b>	<b>5,912,459</b>	<b>22,235,571</b>	<b>(16,323,112)</b>	<b>21,073,184</b>	<b>28.1%</b>
<b>Total Comprehensive Income</b>		<b>23,711,868</b>	<b>(17,799,409)</b>	<b>5,912,459</b>	<b>22,235,571</b>	<b>(16,323,112)</b>	<b>21,073,184</b>	<b>28.1%</b>

Council's operating position at month end is a \$23M surplus

1. **Fees & Charges** \$1,208,768 which is favourable compared to budget by \$272,884. The predominant reason for this favourable variance is higher than anticipated revenue from development fees.
2. **Interest Received** is \$129,805 favourable when compared to annual budget. This favourable variance is predominately due to increased interest income from investments, which will be reviewed at Quarter 1 Budget Review.
3. **Sales of Contract & Recoverable Works** are favourable to the budget by \$319,647. This favourable variance is mainly due to the timing of revenue for recoverable works related to TMR project.
4. **Other Recurrent Revenue** for the year to date is \$1,973,429 being \$349,729 unfavourable to budget. This unfavourable variance is predominately due to landfill revenue which has only issued invoices up to the end of August.
5. **Employee Expenses** are favourable to the revised budget by \$1,124,914. This favourable variance is due to employee vacancies, the cash flowing of annual leave and superannuation costs partially offset by costs associated with staff turnover.
6. **Materials & Services** actual expenses for the year to date are \$14,158,781 with \$17,799,409 being recorded in commitments, resulting in an unfavourable variance to adopted budget by \$18,579,971. Excluding commitments YTD expenditure would be approximately \$781K above YTD budget. This unfavourable variance is predominately due to increased computer expenses and expenditure on recoverable works related to the TMR project that was expected to be completed in the previous financial year. Large commitments of note are \$3.2M Galilee and Bowen Basin recoverable works, \$2.8M RMPC works and waste levy \$2.6M.
7. **Capital Revenue** for the year to date is \$731,604 which is favourable to revised budget by \$635,604. This favourable variance is due to receipt of developer contributions, an advance payment for STIP and a progress payment for LRCI Phase 3.

**ISAAC REGIONAL COUNCIL**  
**Statement of Financial Position**  
**For the Period Ended 30 September 2023**

	Notes	Actual YTD \$	30 June 2023 \$	Variance %
<b>Current Assets</b>				
Cash & Cash Equivalents		54,842,316	73,414,123	74.7%
Trade & Other Receivables		65,544,042	28,604,124	229.1%
Inventories		19,733,311	19,753,482	99.9%
<b>Total Current Assets</b>		<b>140,119,669</b>	<b>121,771,729</b>	<b>115.1%</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment		1,185,671,795	1,193,571,178	99.3%
Capital Work in Progress		22,634,380	18,906,864	119.7%
<b>Total Non-Current Assets</b>		<b>1,208,306,176</b>	<b>1,212,478,042</b>	<b>99.7%</b>
<b>TOTAL ASSETS</b>		<b>1,348,425,844</b>	<b>1,334,249,771</b>	<b>101.1%</b>
<b>Current Liabilities</b>				
Trade & Other Payables		6,862,448	15,552,793	44.1%
Borrowings – Interest Bearing		1,210,873	1,642,629	73.7%
Provisions		9,103,123	9,592,433	94.9%
Other Current Liabilities		640,747	768,896	83.3%
		17,817,191	27,556,750	64.7%
<b>Non-Current Liabilities</b>				
Borrowings – Interest Bearing		18,768,339	18,768,339	100.0%
Borrowings – Interest Bearing		1,792,265	1,792,265	100.0%
Non Current Provision		1,060,310	868,832	122.0%
Non Current Creditors		23,979,062	23,966,775	100.1%
<b>Total Non-Current Liabilities</b>		<b>45,599,976</b>	<b>45,396,212</b>	<b>100.4%</b>
<b>TOTAL LIABILITIES</b>		<b>63,417,167</b>	<b>72,952,962</b>	<b>86.9%</b>
<b>NET COMMUNITY ASSETS</b>		<b>1,285,008,677</b>	<b>1,261,296,809</b>	<b>101.9%</b>
<b>Community Equity</b>				
Retained surplus current year		915,209,537	892,229,267	102.6%
Asset revaluation reserve		306,888,354	306,888,354	100.0%
Other reserves		62,910,786	62,179,182	101.2%
<b>TOTAL COMMUNITY EQUITY</b>		<b>1,285,008,677</b>	<b>1,261,296,809</b>	<b>101.9%</b>

ISAAC REGIONAL COUNCIL

Statement of Cash Flows

For the Period Ended 30 September 2023

	Actual YTD	30 June 2023	Variance
	\$	\$	%
<b>Cash Flows from Operating Activities</b>			
Receipts from customers	19,450,239	130,163,790	14.9%
Payments to suppliers and employees	(34,594,378)	(95,723,091)	36.1%
Cash provided by / (used in) net result	(15,144,138)	34,440,700	(44.0%)
<b>Cash Flows from Investing Activities</b>			
Profit / (Loss) on sale of capital assets	-	(7,756,733)	0.0%
Grants, subsidies, contributions and donations	731,604	10,112,259	7.2%
Payments for property, plant and equipment	(3,727,516)	(30,113,621)	12.4%
Net movement in loans to Community Organisations			0.0%
Net cash provided by investing activities	(2,995,913)	(27,758,095)	10.8%
<b>Cash Flow from Financing Activities</b>			
Proceeds from borrowings	-	(1,605,319)	0.0%
Repayment of borrowings	(431,756)	69,125	(624.6%)
Net cash provided by financing activities	(431,756)	(1,536,194)	28.1%
<b>Net Increase / (Decrease) in Cash Held</b>	(18,571,807)	5,146,411	(360.9%)
Cash at the beginning of the period	73,414,123	68,267,713	107.5%
<b>Cash at the end of the Reporting Period</b>	<b>54,842,316</b>	<b>73,414,123</b>	<b>74.7%</b>

## Appendix 2 – Preliminary Executive Level Reports

Executive Level operating statements provide information on the performance of each Directorate for the period ended 30 September.

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 30 September 2023

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		7,000	-	7,000	10,000	(3,000)	185,000	3.8%
		<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>10,000</b>	<b>(3,000)</b>	<b>185,000</b>	<b>3.8%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	1	1,343,462	-	1,343,462	1,136,696	206,766	4,546,784	29.5%
Materials & Services		392,364	202,871	595,234	523,024	72,210	1,966,598	30.3%
Corporate Overheads & Competitive Neutrality Costs		(1,056,010)	-	(1,056,010)	(1,056,010)	-	(4,224,039)	25.0%
		<b>679,816</b>	<b>202,871</b>	<b>882,687</b>	<b>603,711</b>	<b>278,976</b>	<b>2,289,343</b>	<b>38.6%</b>
<b>Operating Position Before Capital Items</b>		<b>(672,816)</b>	<b>(202,871)</b>	<b>(875,687)</b>	<b>(593,711)</b>	<b>(281,976)</b>	<b>(2,104,343)</b>	<b>41.6%</b>
<b>Capital Revenue</b>								
		-	-	-	-	-	-	0.0%
<b>Net Result Attributable to Council in Period</b>		<b>(672,816)</b>	<b>(202,871)</b>	<b>(875,687)</b>	<b>(593,711)</b>	<b>(281,976)</b>	<b>(2,104,343)</b>	<b>41.6%</b>
<b>Total Comprehensive Income</b>		<b>(672,816)</b>	<b>(202,871)</b>	<b>(875,687)</b>	<b>(593,711)</b>	<b>(281,976)</b>	<b>(2,104,343)</b>	<b>41.6%</b>

- Employee Expenses** for the financial year are unfavourable compared to budget by \$206,766. This unfavourable variance predominantly relates to costs associated with staff turnover which will be reviewed at the Quarter 1 Budget Review.




ISAAC REGIONAL COUNCIL

Statement of Comprehensive Income

For the Period Ended 30 September 2023

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		37,204,379	-	37,204,379	37,235,511	(31,132)	67,405,744	55.2%
Fees & Charges		29,544	-	29,544	20,375	9,169	81,500	36.3%
Rental Income		1,350	-	1,350	1,350	-	1,350	100.0%
Interest Received	1	785,179	-	785,179	650,125	135,054	2,200,500	35.7%
Sales of Contract & Recoverable Works		34,863	-	34,863	20,000	14,863	80,000	43.6%
Operating Grants, Subsidies & Contributions		86,463	-	86,463	128,023	(41,560)	5,501,840	1.6%
Other Recurrent Revenue		16,529	-	16,529	25,000	(8,471)	140,000	11.8%
		<b>38,158,306</b>	<b>-</b>	<b>38,158,306</b>	<b>38,080,384</b>	<b>77,923</b>	<b>75,410,934</b>	<b>50.6%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	2	1,689,056	-	1,689,056	2,357,731	(668,675)	9,255,762	18.2%
Materials & Services	3	6,858,025	1,074,068	7,932,093	5,189,997	2,742,096	11,240,966	70.6%
Finance Costs		103,387	-	103,387	115,632	(12,245)	543,028	19.0%
Depreciation and Amortisation		249,241	-	249,241	249,526	(285)	998,102	25.0%
Corporate Overheads & Competitive Neutrality Costs		(3,608,925)	-	(3,608,925)	(3,608,925)	-	(14,435,700)	25.0%
		<b>5,290,783</b>	<b>1,074,068</b>	<b>6,364,851</b>	<b>4,303,960</b>	<b>2,060,891</b>	<b>7,602,157</b>	<b>83.7%</b>
<b>Operating Position Before Capital Items</b>		<b>32,867,523</b>	<b>(1,074,068)</b>	<b>31,793,455</b>	<b>33,776,423</b>	<b>(1,982,968)</b>	<b>67,808,777</b>	<b>46.9%</b>
<b>Capital Revenue</b>								
Capital Revenue		-	-	-	-	-	105,413	0.0%
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,413</b>	<b>0.0%</b>
<b>Net Result Attributable to Council in Period</b>		<b>32,867,523</b>	<b>(1,074,068)</b>	<b>31,793,455</b>	<b>33,776,423</b>	<b>(1,982,968)</b>	<b>67,914,190</b>	<b>46.8%</b>
<b>Total Comprehensive Income</b>		<b>32,867,523</b>	<b>(1,074,068)</b>	<b>31,793,455</b>	<b>33,776,423</b>	<b>(1,982,968)</b>	<b>67,914,190</b>	<b>46.8%</b>

- 
1. **Interest Received** is \$135,054 favourable when compared to revised budget. This favourable variance is predominately due to increased interest income from investments, which will be reviewed at Quarter 1 Budget Review.
  2. **Employee Expenses** for the financial year are favourable compared to budget by \$668,675. Excluding the Corporate Employee expenses (which is consolidated for the whole of Council in this Directorate), the position would be \$32,403 favourable. This favourable variance is mainly due to the cash flowing of annual leave and superannuation costs which will be reviewed at Q1 budget review.
  3. **Materials & Services** for the financial year to date are \$2,742,096 unfavourable with \$6,858,025 in actual expenditure and \$1,074,068 in commitments against the YTD budget of \$5,189,997. This unfavourable variance is predominately due to increased computer expenses and the consolidation of sundry creditors for the whole of Council in this Directorate.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 30 September 2023**

**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		105,563	-	105,563	70,768	34,795	293,070	36.0%
Rental Income		390,308	-	390,308	351,886	38,421	1,407,545	27.7%
Sales of Contract & Recoverable Works	1	366,617	-	366,617	61,833	304,784	5,664,000	6.5%
Operating Grants, Subsidies & Contributions		97,801	-	97,801	93,768	4,033	4,203,041	2.3%
Other Recurrent Revenue		7,688	-	7,688	-	7,688	-	0.0%
		<b>967,977</b>	<b>-</b>	<b>967,977</b>	<b>578,255</b>	<b>389,722</b>	<b>11,567,656</b>	<b>8.4%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	2	3,726,086	-	3,726,086	3,837,777	(111,691)	15,351,108	24.3%
Materials & Services	3	2,851,492	8,660,120	11,511,612	2,527,920	8,983,692	11,559,348	99.6%
Depreciation and Amortisation		4,324,499	-	4,324,499	4,336,942	(12,443)	17,347,768	24.9%
Corporate Overheads & Competitive Neutrality Costs		2,501,590	-	2,501,590	2,501,590	-	10,006,358	25.0%
		<b>13,403,666</b>	<b>8,660,120</b>	<b>22,063,786</b>	<b>13,204,228</b>	<b>8,859,558</b>	<b>54,264,582</b>	<b>40.7%</b>
<b>Operating Position Before Capital Items</b>		<b>(12,435,689)</b>	<b>(8,660,120)</b>	<b>(21,095,810)</b>	<b>(12,625,973)</b>	<b>(8,469,836)</b>	<b>(42,696,926)</b>	<b>49.4%</b>
<b>Capital Revenue</b>								
Capital Revenue	4	542,823	-	542,823	-	542,823	9,848,320	5.5%
Proceeds from Sale of Land & PPE		-	-	-	-	-	995,410	0.0%
		<b>542,823</b>	<b>-</b>	<b>542,823</b>	<b>-</b>	<b>542,823</b>	<b>10,843,730</b>	<b>5.0%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(11,892,866)</b>	<b>(8,660,120)</b>	<b>(20,552,987)</b>	<b>(12,625,973)</b>	<b>(7,927,013)</b>	<b>(31,853,196)</b>	<b>64.5%</b>
<b>Total Comprehensive Income</b>		<b>(11,892,866)</b>	<b>(8,660,120)</b>	<b>(20,552,987)</b>	<b>(12,625,973)</b>	<b>(7,927,013)</b>	<b>(31,853,196)</b>	<b>64.5%</b>

1. **Sales of Contract & Recoverable Works** are favourable to the budget by \$304,784. This favourable variance is due to revenue for recoverable works related to the TMR project that was expected to be completed in the previous financial year.
2. **Employee Expenses** are favourable compared to the revised budget by \$111,691. This favourable variance is predominately due to vacancies in the Directorate.
3. **Materials & Services** for the financial year to date are \$8,983,692 unfavourable with \$2,851,492 of actual expenditure and \$8,660,120 in commitments against YTD budget of \$2,527,920. It should be noted that without commitments the variance is still unfavourable by \$323,572. This unfavourable variance is due to expenditure on recoverable works related to the TMR project that was expected to be completed in the previous financial year. Large commitments of note are \$3.2M Galilee and Bowen Basin recoverable works and \$2.8M for RMPC works.
4. **Capital Revenue** for the financial year is \$542,823 favourable when compared to revised budget. This favourable variance is due to receipt of developer contributions, an advance payment for STIP and a progress payment for LRCI Phase 3.


ISAAC REGIONAL COUNCIL

Statement of Comprehensive Income

For the Period Ended 30 September 2023

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	1	814,970	-	814,970	584,575	230,395	2,170,300	37.6%
Rental Income		72,211	-	72,211	53,750	18,461	215,000	33.6%
Operating Grants, Subsidies & Contributions		88,837	-	88,837	99,207	(10,370)	750,483	11.8%
Other Recurrent Revenue		49	-	49	250	(201)	66,000	0.1%
		<b>976,066</b>	<b>-</b>	<b>976,066</b>	<b>737,782</b>	<b>238,284</b>	<b>3,201,783</b>	<b>30.5%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	2	2,609,171	-	2,609,171	2,990,421	(381,250)	11,961,684	21.8%
Materials & Services	3	1,447,440	1,373,340	2,820,781	1,849,077	971,704	7,706,461	36.6%
Finance Costs		109,016	-	109,016	106,190	2,826	504,758	21.6%
Depreciation and Amortisation		546,306	-	546,306	546,306	-	2,185,224	25.0%
Corporate Overheads & Competitive Neutrality Costs		768,499	-	768,499	768,499	-	3,073,995	25.0%
		<b>5,480,431</b>	<b>1,373,340</b>	<b>6,853,772</b>	<b>6,260,492</b>	<b>593,280</b>	<b>25,432,122</b>	<b>26.9%</b>
<b>Operating Position Before Capital Items</b>		<b>(4,504,365)</b>	<b>(1,373,340)</b>	<b>(5,877,705)</b>	<b>(5,522,710)</b>	<b>(354,996)</b>	<b>(22,230,339)</b>	<b>26.4%</b>
<b>Capital Revenue</b>								
Capital Revenue		87,892	-	87,892	-	87,892	6,061,530	1.4%
		<b>87,892</b>	<b>-</b>	<b>87,892</b>	<b>-</b>	<b>87,892</b>	<b>6,061,530</b>	<b>1.4%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(4,416,473)</b>	<b>(1,373,340)</b>	<b>(5,789,813)</b>	<b>(5,522,710)</b>	<b>(267,104)</b>	<b>(16,168,809)</b>	<b>35.8%</b>
<b>Total Comprehensive Income</b>		<b>(4,416,473)</b>	<b>(1,373,340)</b>	<b>(5,789,813)</b>	<b>(5,522,710)</b>	<b>(267,104)</b>	<b>(16,168,809)</b>	<b>35.8%</b>

- 
- 1. Fees & Charges** are \$814,970 compared to the revised budget of \$584,575 resulting in a favourable variance of \$230,395. The predominant reason for this favourable variance is higher than anticipated revenue from development fees.
  - 2. Employee Expenses** are favourable compared to the revised budget by \$381,250. This favourable variance is predominately due to employee vacancies, some of which are currently being backfilled through Agency Temp Staff.
  - 3. Materials & Services** for the financial year to date are \$971,704 unfavourable with \$1,447,440 of actual expenditure and \$1,373,340 in commitments against YTD budget of \$1,849,077. This unfavourable variance is due to the inclusion of commitments which relate to future reporting periods.

**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
For the Period Ended 30 September 2023

**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	14,018,509	-	14,018,509	13,900,615	117,894	31,125,679	45.0%
Fees & Charges		258,691	-	258,691	260,167	(1,475)	1,247,000	20.7%
Rental Income		10,943	-	10,943	1,875	9,068	41,303	26.5%
Interest Received		43,501	-	43,501	48,750	(5,249)	195,000	22.3%
Operating Grants, Subsidies & Contributions		-	-	-	-	-	553,084	0.0%
Other Recurrent Revenue	2	1,949,163	-	1,949,163	2,297,908	(348,745)	9,770,280	19.9%
		<b>16,280,808</b>	<b>-</b>	<b>16,280,808</b>	<b>16,509,315</b>	<b>(228,507)</b>	<b>42,932,346</b>	<b>37.9%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	3	1,760,907	-	1,760,907	1,930,971	(170,064)	7,723,884	22.8%
Materials & Services	4	2,609,460	6,489,010	9,098,471	3,288,201	5,810,269	17,999,545	50.5%
Finance Costs		10,644	-	10,644	10,417	227	50,004	21.3%
Depreciation and Amortisation		2,779,337	-	2,779,337	2,779,337	-	11,117,350	25.0%
Corporate Overheads & Competitive Neutrality Costs		1,394,847	-	1,394,847	1,394,847	-	5,579,386	25.0%
		<b>8,555,196</b>	<b>6,489,010</b>	<b>15,044,206</b>	<b>9,403,774</b>	<b>5,640,433</b>	<b>42,470,168</b>	<b>35.4%</b>
<b>Operating Position Before Capital Items</b>		<b>7,725,612</b>	<b>(6,489,010)</b>	<b>1,236,602</b>	<b>7,105,541</b>	<b>(5,868,939)</b>	<b>462,178</b>	<b>267.6%</b>
<b>Capital Revenue</b>								
Capital Revenue		100,889	-	100,889	96,000	4,889	2,823,163	3.6%
		<b>100,889</b>	<b>-</b>	<b>100,889</b>	<b>96,000</b>	<b>4,889</b>	<b>2,823,163</b>	<b>3.6%</b>
<b>Net Result Attributable to Council in Period</b>		<b>7,826,501</b>	<b>(6,489,010)</b>	<b>1,337,490</b>	<b>7,201,541</b>	<b>(5,864,051)</b>	<b>3,285,341</b>	<b>40.7%</b>
<b>Total Comprehensive Income</b>		<b>7,826,501</b>	<b>(6,489,010)</b>	<b>1,337,490</b>	<b>7,201,541</b>	<b>(5,864,051)</b>	<b>3,285,341</b>	<b>40.7%</b>



1. **Net Rates & Utility Charges** is \$117,894 favourable, with actuals of \$14,018,509 compared to a revised budget of \$13,900,615. The favourable variance is due to higher than anticipated water and sewerage charges.
2. **Other Recurrent Revenue** for the year to date is \$1,949,163 being \$348,745 unfavourable to budget. This unfavourable variance is predominately due to landfill revenue which has only issued invoices to the end of August.
3. **Employee Expenses** are favourable compared to the revised budget by \$170,064. This favourable variance is predominantly due to employee vacancies some of which are currently being backfilled through Agency Temp Staff (current actuals \$167K and commitments of \$124K).
4. **Materials & Services** for the financial year to date are \$5,810,269 unfavourable, with \$2,609,460 in actual expenditure and \$6,489,010 in commitments. The unfavourable variance is due to the inclusion of commitments which relate to future reporting periods. Large commitments to note include \$2.6M waste levy, \$1.9M contractors at IRC's landfills and \$297K chemicals.

## MEETING DETAILS

Corporate, Governance and Financial Services

Standing Committee

Tuesday, 10 October 2023

## AUTHOR

Warren Clough

## AUTHOR POSITION

Acting Manager Safety and Resilience

## 5.2

## SAFETY AND RESILIENCE UPDATE

### EXECUTIVE SUMMARY

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

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

1. *Notes the Safety and Resilience report provided on the current status of the Health, Safety and Wellbeing Management System.*

### BACKGROUND

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

### IMPLICATIONS

That the system is monitored to ensure compliance and continuous improvement of the Health, Safety and Wellbeing management system. To ensure that recommendations from the Local Government Workcare (LGW) audit are implemented to support continuous improvement of the HSWMS.

### CONSULTATION

The following consultation as relevant to the attachment reports.

- Executive Leadership Team
- HSW Operational and Strategic Safety Committee (bi-monthly)
- Joint Consultative Committee (as required)
- Safety and Resilience Team

### BASIS FOR RECOMMENDATION

The updated attachments include the normal monthly update.

### ACTION ACCOUNTABILITY

Acting Manager Safety and Resilience

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## KEY MESSAGES

Positive progression of the Safety Improvement, strategic objectives and updated KPI's amendments

<b>Report Prepared By:</b> WARREN CLOUGH <b>Acting Manager Safety and Resilience</b>  Date: 29 September 2023	<b>Report Authorised By:</b> ALEXIS COUTTS <b>Acting Director Corporate, Governance and Financial Services</b>  Date: 6 October 2023
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## ATTACHMENTS

- Attachment 1 – Safety and Resilience Update Report – September 2023

## REFERENCE DOCUMENT

- Nil

# SAFETY AND RESILIENCE MONTHLY REPORT

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DATE	September 2023
TO	October 2023, Ordinary Council
FROM	Manager Safety and Resilience

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## SUMMARY

Activities continue around risk management and preparation for risk workshops in October around operational enterprise risks. These workshops will also consider the psychosocial risks associated with work at council and embed these into the risk registers for management and reporting through audit and risk.

Some areas of the report have improved, however it is worth noting that the LPI's only one directorate achieved target.

### Explanatory Note:

The green section lists the objective and the target measure. OBJECTIVE – what we plan to achieve.

The blue aligns with the due diligence index elements (DDI-S) standard.

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

## 1. BEST PRACTICE SYSTEM

*Know about safety matters, monitoring and continuously improving our systems, aiming for best practice documentation.*

**OBJECTIVE** To review all Policies, Procedures, and work instructions biannually or on a risk basis.

TARGET 100% of documents reviewed within required time limits.

**STATUS:** Work is progressing on the number of documents overdue for review and this is reducing, target for achievement by December 2023

Nil to report for the month

### 1.2 LEGISLATIVE OR OTHER CHANGES

Nil updates.

## 2. OBJECTIVES AND TARGETS

*This is how we ensure due diligence to compliance with obligations.*

**OBJECTIVE** To establish annual LPIs to support the policy and maintain the HSW improvement plan.

TARGET Complete quarterly review of the HSW improvement plan. Set LPIs and monitor.

**STATUS:** LPI's are being actively monitored refer to section 8 of this report for current compliance with LPI's.

## 3. EFFECTIVE RISK MANAGEMENT

*Monitor hazards, risks, and incidents and ensure they are managed promptly.*

### 3.1 RISK ASSESSMENTS

A term of reference for risk workshops, looking at operational enterprise risks (this includes psychosocial risks) has been developed, these sessions are scheduled for October 2023, this will be delivered by S&R and governance. The town talks for October around risk management will be covered at the same time. A review of the existing single hazard risk assessment is being undertaken to ensure that they are updated, last review was 2017. Discussions occurring with governance to look at a way forward for managing risk registers within lucidity – ongoing work.

### 3.2 HAZARD HUNTER

**OBJECTIVE** to ensure risk management activities completed by identifying hazards.

TARGET: Number of hazards reported and rectified.

**STATUS** 6 hazards were identified for August, and 3 have been fully managed.

The target is to track and monitor hazard reporting, this data will then be used to determine any trends.

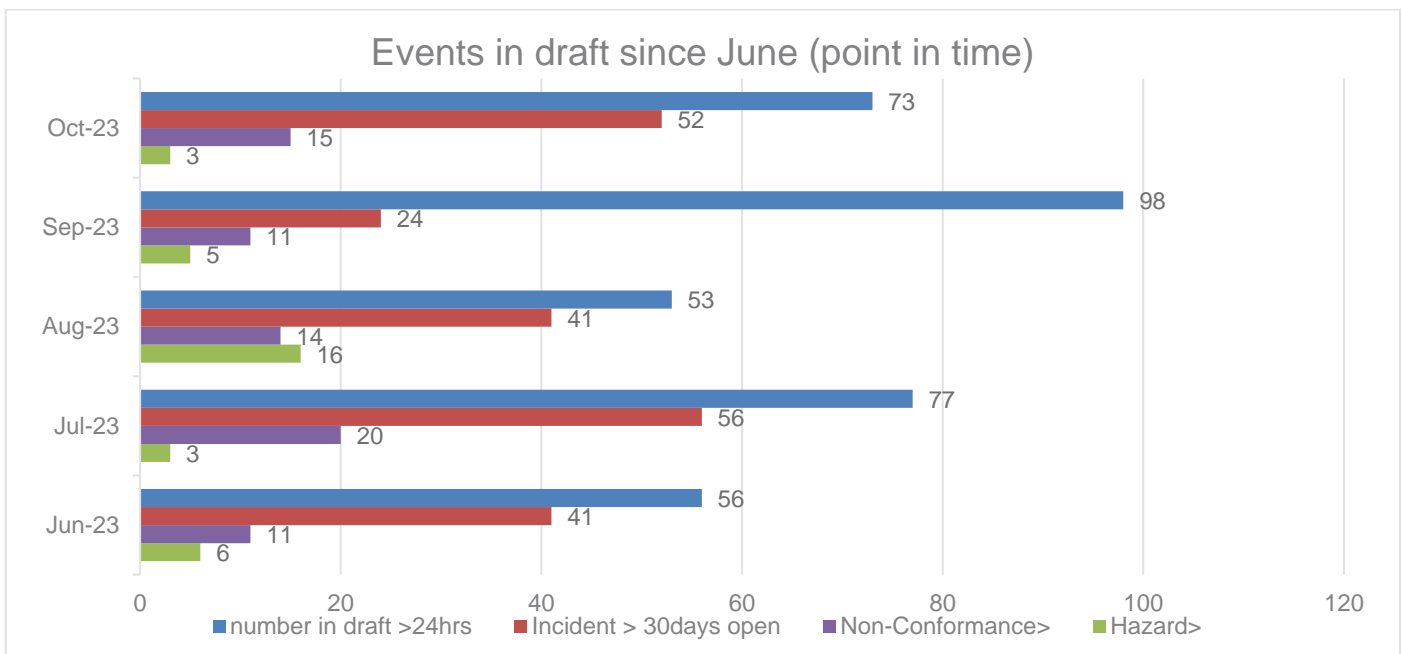
### 3.3 EVENT REVIEW

**OBJECTIVE** Risk management activities to support our systems and investigate accidents promptly.

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

**STATUS** 53 events in draft for all date range.

This graph shows the trending of events still in draft >24hours, has improved in the past month, as well as incidents >30days open.



### 3.4 EVENT FORMAL INVESTIGATIONS

Formal investigations completed and forwarded for approval to the manager and executive leadership team to endorse proposed corrective actions.

These are not all detailed investigations but highlight recent key ones.

- Moranbah Waste facility shoulder injury due to door caught in wind.
- A streetlight was struck and dislodged during slasher operations.

### 3.6 EMERGENCY MANAGEMENT COMMITTEE

The emergency management committee met in August and endorsed emergency response guides and revised emergency and business continuity plan. The committee endorsed the completion of an incident investigation on the cyber event, for key internal learnings.

### 3.7 CONTRACTOR MANAGEMENT

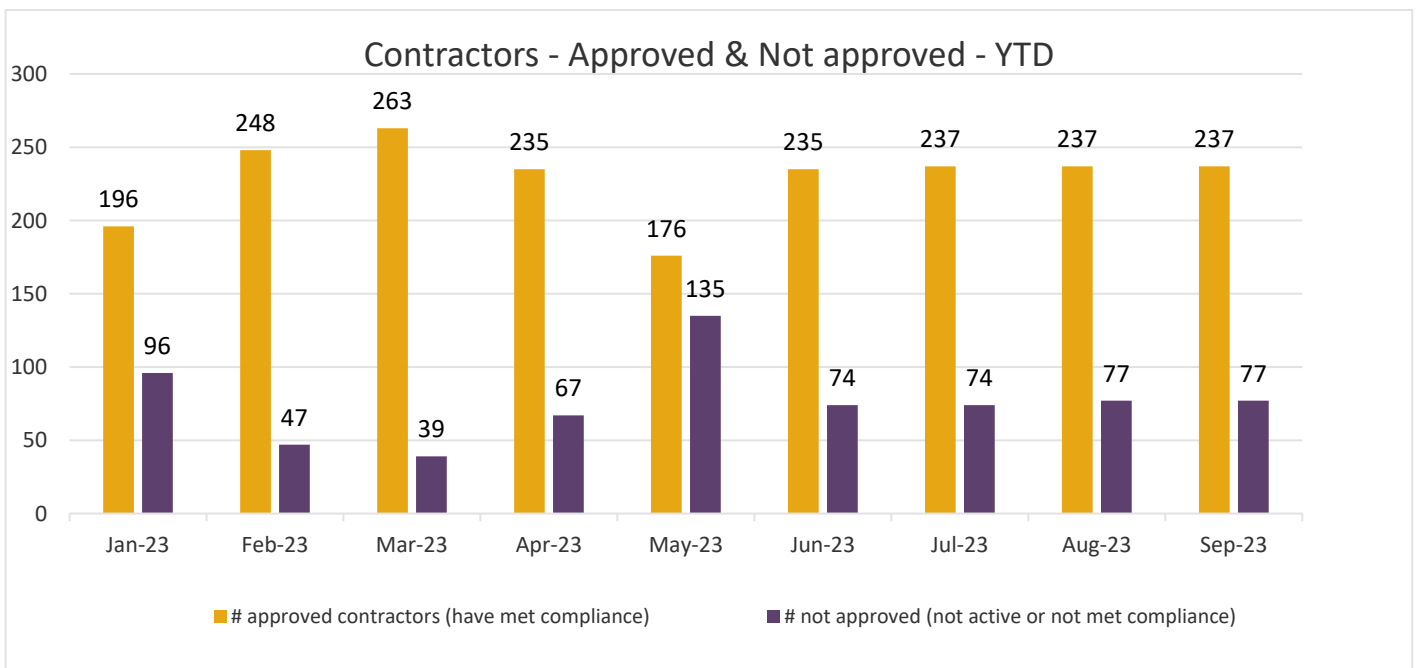
**OBJECTIVE** Evaluation of contractor and project management documentation and processes.

TARGET report on # approved contractors, # of not approved contractors.

**STATUS: # APPROVED contractor companies – 237**

**# NOT APPROVED contractor companies (not active or not met compliance requirements) – 77**

S&R team are currently at reduced capacity to manage, this will continue to be monitored. The status has remained consistent as we are reviewing our processes in order to improve the outcomes and onboarding of contractors.



## 4. IMPROVING WORKER CONSULTATION

*This is how we seek to understand the nature of operations by engaging with the workforce.*

# SAFETY AND RESILIENCE MONTHLY REPORT

## 4.1 HEALTH, SAFETY, AND WELLBEING COMMITTEES

The 2023 schedule located on IRIS and on the Lucidity Home Page News Items.

**OBJECTIVE** Completed schedules of meetings.

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

**STATUS** The meeting schedule specifically attendance at the HSW strategic committee is being monitored for Tier 1 compliance for ELT. **Nil meeting for september**

## 5. WELLBEING & CAPACITY TO WORK

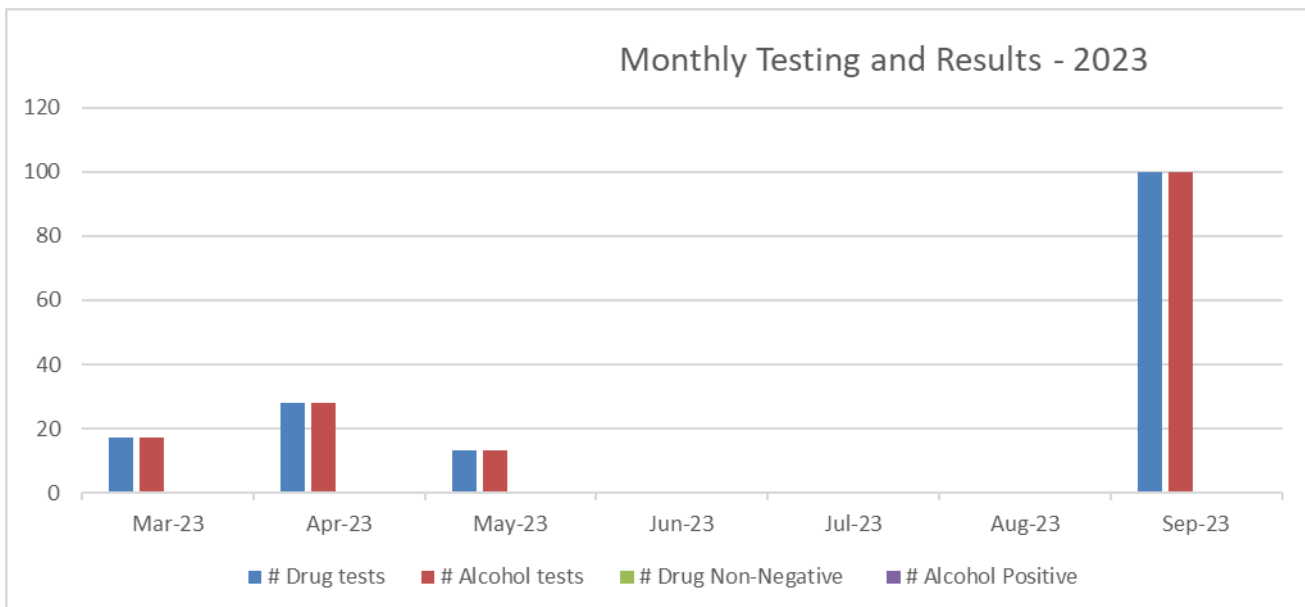
*Ensuring we understand, resource, and monitor employee's health and wellbeing at work.*

### 5.1 VACCINATIONS

We continue to monitor the vaccination register to ensure all workers who are required to have vaccination as part of their employment are reminded and scheduled to receive vaccination. This is monitored.

### 5.2 DRUG & ALCOHOL TESTING

All Safety & Resilience team members are qualified to facilitate Drug & Alcohol testing. **100** completed for **September**. This was random testing.



### 5.3 FIT TESTING - RESPIRATORY FACE MASK

Nil completed for **September**.

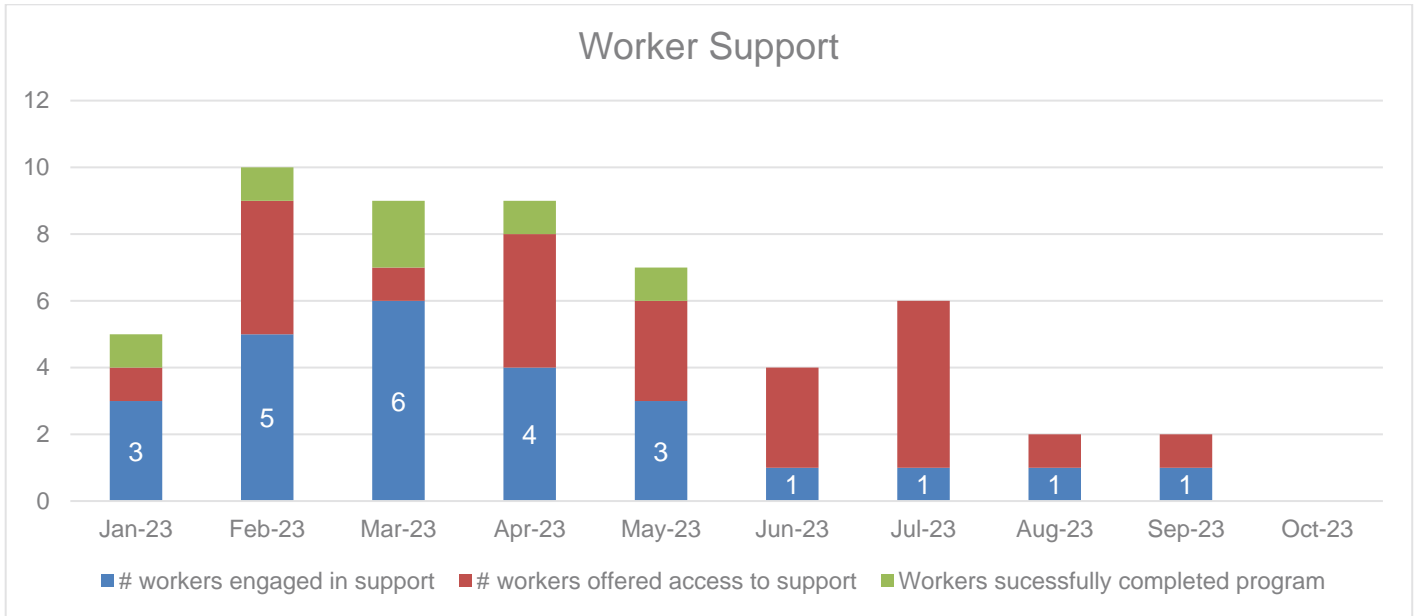
### 5.4 WORKER'S COMPENSATION & REHABILITATION

The Rehabilitation and Wellness Partners actively monitor all work and non-work-related injuries and illnesses. This graph indicates people who are engaged in the program or have been offered the opportunity for support if they wish to. The program is not mandatory, and there are formal and informal teams designed to support staff.



# SAFETY AND RESILIENCE MONTHLY REPORT

The numbers below, indicate what was occurring for the month, rather than a cumulative total, this will be captured in annual data.



## 5.5 MEDICALS/SKIN CHECKS/FOLLOWUPS & FLU SHOTS

The Wellness & Resilience Partners continue to advocate the initiative, nil conducted in **September**.

## 5.6 WELLNESS CHATS

The status of wellness chats – **70 for August**

Graphs not updated for September... will be included next month from July 2023 – to October 2023.

## 6. AUDIT/ INSPECTIONS

*Conducting audits and inspections ensures we comply with our compliance requirements and verify the council’s activities.*

Audit schedule has been developed and published on IRIS.

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

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

**STATUS:** **0** WHS &/OR Environmental Audits completed for **September** against the plan.

This needs to be reviewed within current resourcing and responsibility to improve tracking of achievement. Project underway with Governance to centralise the procedure. An expected update on areas for auditing and **achievement expected by December 2023**.

## 7. CONTINUOUS IMPROVEMENT

*This is the ongoing verification of due diligence activities.*

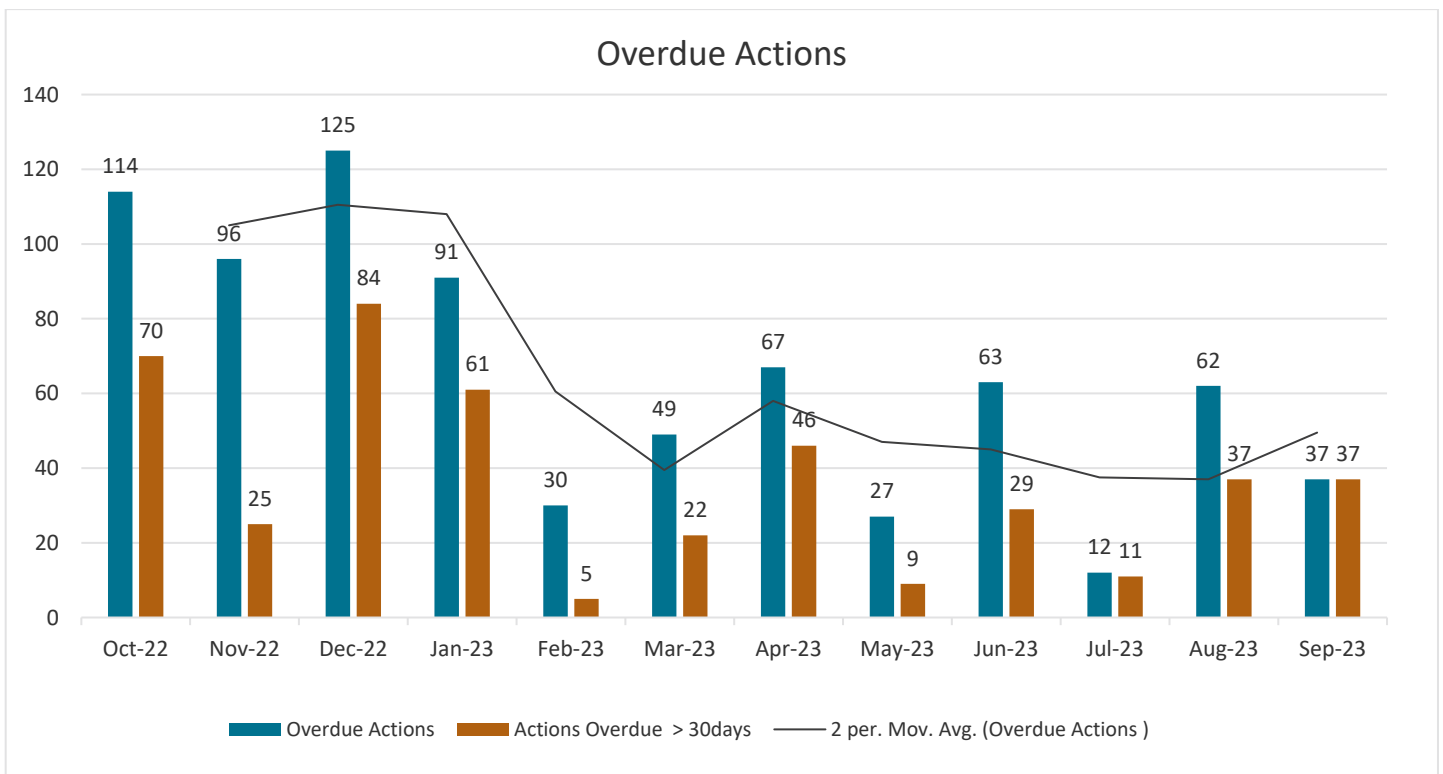
# SAFETY AND RESILIENCE MONTHLY REPORT

Expired actions from Event Management and Forms modules, as well as the number of actions overdue >30 days. A focus on training and email reminders will continue.

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

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

**STATUS** Total 37 overdue actions, 37 overdue >30 days. This is a significant improvement for overdue actions from last month, but the number above >30days remains static and requires attention.



# SAFETY AND RESILIENCE MONTHLY REPORT

## 8. EMPOWERING AND SUPPORTING LEADERSHIP

*This is further verification to ensure that resourcing, monitoring, and compliance activities completed and recorded.*

**OBJECTIVE** Establish LPIs for individual managers.

The monthly report will capture tier 3 LPI's, with the annual report capturing the Tier 1 and Tier 2 achievements against objective. Monitored monthly by ELT.

### TIER 3 LPIs – ELT, SLT & OLT Members

Each month, every ELT, SLT, and OLT member must complete two of the below LPIs.

TIER 3 LEAD PERFORMANCE INDICATORS ELT, SLT and OLT members - 2 per month - 24 per year									
Lead a Team Talk with your team	Lead a Prestart Talk with your team	Conduct and record a Safety Chat	Provide feedback on HSW procedure or policy	Conduct and record a Post Project Supplier Evaluation form	Conduct and record a Project Monitoring Inspection form	Conduct and record a Site Hazard Inspection	Conduct and record a Wellness Chat	Conduct a coaching session	Conduct a Leadership Activities Report

**All directorates below target except for Water and Waste**



# SAFETY AND RESILIENCE MONTHLY REPORT

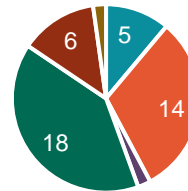
The below pie graphs, indicate what topics for LPI's are being completed for the month

CGFS (20 Members)



- Lead a Teamtalk
- Lead a Prestart
- Conduct a Safety Chat
- Provide feedback on a HSW procedure or policy
- Conduct a Post Project Supplier Evaluation
- Conduct a Project Monitoring Inspection
- Conduct a Site Hazard Inspection
- Conduct a Wellness Chat

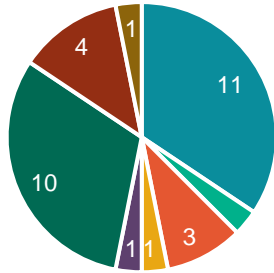
PECS (35 Members)



- Lead a Teamtalk
- Lead a Prestart
- Conduct a Safety Chat
- Provide feedback on a HSW procedure or policy
- Conduct a Post Project Supplier Evaluation
- Conduct a Project Monitoring Inspection
- Conduct a Site Hazard Inspection
- Conduct a Wellness Chat

# SAFETY AND RESILIENCE MONTHLY REPORT

## E&I (40 Members)



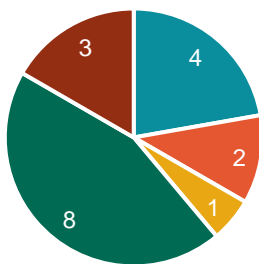
- Lead a Teamtalk
- Lead a Prestart
- Conduct a Safety Chat
- Provide feedback on a HSW procedure or policy
- Conduct a Post Project Supplier Evaluation
- Conduct a Project Monitoring Inspection
- Conduct a Site Hazard Inspection
- Conduct a Wellness Chat
- Conduct a Coaching Session
- Conduct a Leadership Activities report

## W&W (16 Members)



- Lead a Teamtalk
- Lead a Prestart
- Conduct a Safety Chat
- Provide feedback on a HSW procedure or policy
- Conduct a Post Project Supplier Evaluation
- Conduct a Project Monitoring Inspection
- Conduct a Site Hazard Inspection
- Conduct a Wellness Chat
- Conduct a Coaching Session
- Conduct a Leadership Activities report

## OCEO (13 Members)



- Lead a Teamtalk
- Lead a Prestart
- Conduct a Safety Chat
- Provide feedback on a HSW procedure or policy
- Conduct a Post Project Supplier Evaluation
- Conduct a Project Monitoring Inspection
- Conduct a Site Hazard Inspection
- Conduct a Wellness Chat
- Conduct a Coaching Session
- Conduct a Leadership Activities report

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<b>MEETING DETAILS</b>	<b>Corporate, Governance and Financial Services</b> <b>Standing Committee</b> Tuesday, 10 October 2023
<b>AUTHOR</b>	John Nyawo
<b>AUTHOR POSITION</b>	Manager Governance and Corporate Services

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## **5.3 AUDIT AND RISK COMMITTEE MEETING MINUTES – TUESDAY 26 SEPTEMBER 2023**

### **EXECUTIVE SUMMARY**

The purpose of this report is to present to Council the minutes of the Audit and Risk Committee Meeting held on Tuesday, 26 September 2023.

### **OFFICER'S RECOMMENDATION**

*That the Committee recommends to Council that:*

- 1. The Minutes of the Audit and Risk Committee Meeting held on 26 September 2023 be received and noted.**
- 2. The recommendations of the Audit and Risk Committee meeting held on 26 September 2023 be adopted:**
  - a. The Committee requested copies of relevant Emergency Management Committee (EMC) minutes that discussed protocols, dated during Cyber Security Incident, to be shared with Audit and Risk Committee.**
  - b. Committee questioned and discussed progression of Business Continuity Plans (BCP's) and contingency plans post cyber security incident.**
  - c. Chair requested Manager Governance to provide a review and report on future framework delivery rather than development.**
  - d. The Committee enquired on timeframes of when the workshop with Councillors be conducted and reported back to the Committee on Council's risk appetite, as need to progress.**
  - e. Mayor requested the Chair to have oversight of the tender of internal audit provider.**
  - f. The Committee discussed importance of progressing internal audit provider to enable continued services through caretaker period.**

### **BACKGROUND**

Pursuant to section 211 of the *Local Government Regulation 2012* an Audit Committee must as soon as practicable after a meeting of the committee, give the local government a written report about the matters reviewed at the meeting and the committee's recommendations about the matters.

The Audit and Risk Committee (ARC) met on 26 September 2023 for their fourth scheduled meeting for the 2023 calendar year, in accordance with Council's audit workplan. The minutes of this meeting are attached for Council's information and consideration.

## IMPLICATIONS

The proposed actions ensure compliance with the *Local Government Act 2009* and relevant Regulations related to audit committees and internal audit.

## CONSULTATION

- Audit and Risk Committee Chairperson
- Audit and Risk Committee
- Acting Chief Executive Officer
- Acting Director Corporate, Governance and Financial Services
- Governance and Corporate Services Officers

## BASIS FOR RECOMMENDATION

Consideration and adoption of Audit and Risk Committee Minutes is required by the *Local Government Regulation 2012*.

## ACTION ACCOUNTABILITY

The Manager Governance and Corporate Services will ensure the approved Minutes are stored in corporate memory and the actions recorded and registered for follow-up.

## KEY MESSAGES

Council is committed transparent decision making, identifying and managing its risks and continuous improvement.

<b>Report prepared by:</b> JOHN NYAWO <b>Manager Governance and Corporate Services</b>  Date: 29 September 2023	<b>Report authorised by:</b> ALEXIS COUTTS <b>Acting Director Corporate, Governance and Financial Services</b>  Date: 3 October 2023
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## ATTACHMENTS

- CONFIDENTIAL Attachment 1 - Unconfirmed Minutes - Audit and Risk Committee Meeting – 26 September 2023.

## REFERENCE DOCUMENT

- Nil

PAGES 62 - 192 HAVE INTENTIONALLY BEEN REMOVED DUE TO CONFIDENTIAL REASONS



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<b>MEETING DETAILS</b>	<b>Corporate, Governance and Financial Services Standing Committee</b> Tuesday, 10 October 2023
<b>AUTHOR</b>	Alexis Coutts
<b>AUTHOR POSITION</b>	Acting Director Corporate, Governance and Financial Services

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## 6.1 CORPORATE, GOVERNANCE AND FINANCIAL SERVICES INFORMATION BULLETIN – OCTOBER 2023

### EXECUTIVE SUMMARY

The Corporate, Governance and Financial Services Information Bulletin for October 2023 is provided for Council review.

### OFFICER'S RECOMMENDATION

*That the Committee recommends that Council:*

- 1. Notes the Corporate, Governance and Financial Services Information Bulletin for October 2023.*

### BACKGROUND

The attached Information Bulletin for October 2023 provides an operational update for Council 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> ALEXIS COUTTS <b>Acting Director Corporate, Governance and Financial Services</b> Date: 3 October 2023	<b>Report authorised by:</b> DARREN FETTELL <b>Acting Chief Executive Officer</b> Date: 6 October 2023
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## ATTACHMENTS

- Attachment 1 – Corporate, Governance and Financial Services Information Bulletin – October 2023

## REFERENCE DOCUMENT

- Nil

DATE: OCTOBER 2023

## CORPORATE, GOVERNANCE AND FINANCIAL SERVICES

### DIRECTORATE HIGHLIGHTS

As a Directorate we are continuing to manage the ongoing vacancies in some key positions and areas.

Continuation of long tail recovery from the cyber security recovery project has remained a key priority, with reporting and review undertaken through the Audit & Risk committee.

Capital Peer Review Group meetings held monthly to manage project planning and delivery for 2023/2024 financial year.

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

- Commencement of 1st Quarter Budget Review
- Finalisation of outstanding tasks related to Audit to achieve financial statement sign-off
- Preparation of the Request for Quote to for the 2023/24 financial year comprehensive revaluation of Land and Improvements, Aerodrome and Inventory land held for sale. This will include a component for the valuers to ascertain condition ratings of Council's Park assets (E&I contributing budget for the asset condition portion).
- Annual Report: The 2022-2023 Annual Report work is ongoing and currently on target for the Audit adoption date.
- Risk management: review results of the republished risk appetite survey to progress risk appetite and tolerance discussions.
- TechOne implementation workshops for Finance continue and have expanded into Procurement, Customer Request Management and HR. A formal project kick-off meeting where external consultants from GWI and TechOne will visit Moranbah, is scheduled for Oct 23<sup>rd</sup>.
- Risk management workshop for Councillor representatives with integration of psychosocial hazards and risks for October.

## CONTRACTS AND PROCUREMENT

### PREVIOUS MONTH'S ACHIEVEMENTS:

01/09/2023 – 30/09/2023	OCEO	CGFS	E & I	W & W	PECS
Awarded Tenders	0	0	1	1	0
Active Tenders	1	3	7	2	0
In progress Tenders	1	5	13	5	4
Awarded RFQ's	0	0	1	0	2
Active RFQ's	0	0	3	3	5
In progress RFQ's	0	1	21	10	11
Active - out to market or under evaluation In Progress - specification under development					

- Strategic Sourcing Officer preferred candidate withdrew and is being readvertised.
- C&P performed presentations throughout the region during town talks on Procurement legislation and policies.
- Lobbying LGMA as proponents for a review of the Default Contracting Procedure thresholds for medium and large-sized contractual arrangements, under the *Local Government Regulation (2012)*. This will serve as a precursor to a review of the IRC Procurement Policy.
- Requisitioner training performed for September.
- Internal (Stores) requisition training performed in Clermont, Dysart and Middlemount

Purchase Requisitions Released		
Month of: (01/09/23 – 30/09/23)	September 2023	
Value of Purchase Requisitions processed	\$ 11,301,317.47	
No. Purchase Requisitions Released	541	
Requisitions Suspended	27	
Exceptions Raised	43	\$ 1,051,238.53
Variations Raised	13	\$ 729,649.65

The Exceptions include; WTP and WWTP water testing for FY23/24 (Local Government) - \$ 500k  
 Water Cart hire for Dysart ESD water removal (IRCT2084-0220-156) - \$ 203k  
 Software licensing (LB308) - \$ 82k  
 Water Cart hire for Maintenance grading (IRCT2084-0220-156) - \$ 55k

The Variations include; Moranbah Community Centre Stage 2 Design - \$ 356,8k  
 MBH 400ml Raw Water Dam remediation - \$192.4k

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## PREVIOUS MONTH'S ISSUES:

- The Team is still operating with 6 people (including the Manager Contracts and Procurement) which is down from 9 people following the resignation of the Senior Contracts & Procurement Administrator (6/04/2023), retirement of the St Lawrence Stores Officer (31/03/2023) and the promotion of the Trainee (04/05/2023).

## FINANCIAL REPORT:

- The budgets for FY23/24 are on track.

## OPERATIONAL PLAN:

- Assist IRC staff in navigating procurement compliance requirements (ongoing). Training schedule has been published on the intranet. Contracts & Procurement Support Officer will be continuing the sessions for the foreseeable future with assistance from the Moranbah Stores Officer.
- Strategic Procurement for trade services panel arrangements has been delayed, due to staff shortages.
- Doing Business with Council articulate presentation - combined effort with Safety and Resilience, Economy and Prosperity, BMC.

## NEXT MONTH'S PROGRAM:

- RFTs for Cumulative Traffic Monitoring.
- RFQs for Moranbah Sewage Pump Station Upgrades, Phillips Creek Bridge Contract Administration & Project Management Support
- Developing tender documents for a variety of trade services, which will lead to the establishment of RPQS panel arrangements across IRC.
- Revise Procurement Policy and Local Preference Policy documents (Delayed due to workload.)
- Tech 1 configuration design workshops with GWI and Tech1

## DEVELOPING INITIATIVES / ISSUES:

Managing burnout within the team. The remaining team is grossly under-resourced for the workload, which has been compounded by the loss of efficient and knowledgeable resources.

## FINANCIAL SERVICES

### PREVIOUS MONTH'S ACHIEVEMENTS:

- Preparation of 1st half-yearly rates notices
- Finalise and submission of the QTC model (1st submission has occurred– 2nd to occur once financial statements signed)
- Auditor site visit
- Interview for Team Leader Accounts Payable with offer made to successful candidate
- 2022/2023 Carry Forward adopted at September Council Meeting with changes processed in Tech 1
- Preparation of data for annual SWIM reports
- Audit and Risk report preparation and attendance
- Progression of the banking Tender
- Roll out of new EFTPOS terminals across the region.

### PREVIOUS MONTH'S ISSUES:

Nil

### FINANCIAL REPORT:

Financial expenditure is as per the budget.

### 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	Annual Budget and Long-Term Financial Forecast	Provide transparent and accountable planning, decision making, performance monitoring and reporting to the community in order to continuously improve.	Budget adoption. Monthly Financial statements required under regulation. Quarterly budget reviews undertaken.

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

- Issue of 1st half yearly rates notices
- Commencement of 1st Quarter Budget Review
- Finalisation of outstanding tasks related to Audit to achieve financial statement sign-off
- Progression of TechOne works
- Commencement of work on the 2024/2025 Budget Packs
- Budget pack refresher courses for management
- Compilation of data for the Consolidated Data Return
- Preparation of the budget / PAG timeline for the 2024/2025 budget
- Finalisation of the banking tender
- Preparation of the Request for Quote to for the 2023/24 financial year comprehensive revaluation of Land and Improvements, Aerodrome and Inventory land held for sale. This will include a component for the valuers to ascertain condition ratings of Council's Park assets (E&I contributing budget for the asset condition portion).
- External reporting – ABS Quarterly Return for Construction activities, quarterly acquittal for Department of Communities grant, Community Housing Annual Financial Return.

## **DEVELOPING INITIATIVES / ISSUES:**

Nil

## **GOVERNANCE AND CORPORATE SERVICES**

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

- Access to Information: There were 4 active Right to Information or Information Privacy Applications for the month of September.
- Annual Operational Plan: The 2023-2024 1st Quarter Annual Operational Plan Reporting process commenced with activities underway to align the Annual Operational Plan with the Business Plans and the newly adopted Community-Corporate Plan 2023-2028.
- Annual Report: The process to publish the 2022-2023 Annual Report is ongoing.
- Audit and Risk Committee: The 4th Audit and Risk Committee Meeting for the calendar year was held on 26 September 2023. The relevant minutes have been submitted to the Committee.
- Council resolved to appoint an additional Independent Committee Member resulting in the majority of the Committee being external in line with best practice.

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

Nil

## FINANCIAL REPORT:

Not Applicable

## DEVIATION FROM BUDGET AND POLICY:

Not Applicable

## OPERATIONAL PLAN / BUSINESS PLAN – EXCEPTION REPORTING

Strategy (i.e. C5)	Service Area	Description	Highlight/Exception, including explanation
G2	Corporate Plan	Develop new 5-year Corporate Plan and Community Plan	Aligning AOP, Business Plans with Community-Corporate Plan
G2	Compliance	Systematic review of Local Laws.	Considering options available to progress

## NEXT MONTH'S PROGRAM:

- Annual Operational Plan: 1st Quarter reporting on the 2023/2024 Annual Operational Plan.
- Annual Report: The 2022-2023 Annual Report work is ongoing and currently on target for the Audit adoption date.
- Right To Information: Continue the review of current requests.
- Internal Audit: Proceed with internal audits as per the 2022-2025 Strategic Internal Audit Plan.
- Finalise and publish the tender for a single service internal audit provider.
- Risk management: review results of the republished risk appetite survey to progress risk appetite and tolerance discussions.

## DEVELOPING INITIATIVES / ISSUES:

- Team members attended Complaints Management and Public Interest Disclosure training.

## INFORMATION SOLUTIONS

### PREVIOUS MONTH'S ACHIEVEMENTS:

All critical services that were affected by the cyber-security issue have been restored and a number of initiatives aimed at tighter security have been completed.

In September:

- IRC subscribed to the Silverfort security system which will allow us to implement MFA across legacy applications where we couldn't previously
- A full report on the cyber security incident was presented to the Audit and Risk Committee.

IRC signed a contract with Service Now, an IT service management solution which includes modules for helpdesk, incident management, IT asset management and change management among others. We expect to have the basics running by year end.



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TechOne implementation workshops for Finance continue and have expanded into Procurement, Customer Request Management and HR. A formal project kick-off meeting where external consultants from GWI and TechOne will visit Moranbah, is scheduled for Oct 23<sup>rd</sup>.

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

Nil

## **FINANCIAL REPORT:**

No issues.

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

Commencement of implementation of digital strategy to be monitored, with business case and program management plan to be considered.

## **OPERATONAL PLAN / BUSINESS PLAN – EXCEPTION REPORTING**

Not applicable

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

- Continue with the IT recovery work
- Resource the digital strategy
- Rollout of MS Teams across IRC.

## **DEVELOPING INITIATIVES / ISSUES:**

- Mobile computing
- Strategic review of business requirements for next five years
- Business continuity planning
- Implementation of Digital strategy

## **STRATEGIC ASSET MANAGEMENT**

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

- Continuation of review of Draft Asset Class – Asset Management Plans
- Ongoing work continuing to align the Financial Asset Register (FAR) and the Operational Asset Register (OAR) – footpath assets.
- Ongoing work - gathering further specifications and data cleansing for both registers.

### **PREVIOUS MONTH'S 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	Project Accountability	Develop a Project Accountability Gateways Framework	A review of Project Accountability Gateway (PAG) process is in progress to identify areas of improvement.

### NEXT MONTH'S PROGRAM:

- Continuation of review of Draft Asset Class - Asset Management Plans (ACAMP) to present to various standing committees.
- Ongoing work will continue to align the Financial Asset Register and the Operational Asset Register – preparing for the 23/24 comprehensive valuation asset classes Land and improvements and Aerodromes.

### DEVELOPING INITIATIVES / ISSUES:

- Work will continue across the Council to develop Asset Management Plans (AMP) for each asset class.

## SAFETY & RESILIENCE

### PREVIOUS MONTHS ACHIEVEMENTS:

#### Safety and Resilience Team

- Conducting interviews for the position of Systems and Resilience Partner, backfill for maternity leave.
- Conducted second round of check in chats with the Clermont E&I teams.
- Conducted drug and alcohol testing in Moranbah and Clermont.
- Completed a review and updated all our Safe Work Method Statements.
- Manager and two Safety Resilience Partners attended the Regional Safety Forum held in Charters Towers.

#### Wellbeing and Resilience Team

- Tender for wellness services recommendation report/evaluations completed and submitted to procurement.
- Completed meet and greet with Wellbeing and Resilience Support across the region.
- Formalised process for yearly/5 yearly medical reviews. First round of letters to be sent out by end of month.

#### Disaster Resilience Team

- Bushfire mitigation works progressing across the region, with assistance from Parks & Recreation teams to complete emergent works.

- Collaboration with Department of Resources and Rural Fire Service continues to target areas of concern.

## SES Groups

- SES volunteer probation interviews progressing.
- Activations to support QFES and QPS with traffic control across the region.

## PREVIOUS MONTHS ISSUES:

- Nil

## FINANCIAL REPORT:

N/A

## DEVIATION FROM BUDGET AND POLICY:

N/A

## OPERATIONAL PLAN / BUSINESS PLAN – EXCEPTION REPORTING

N/A

Strategy (i.e., C5)	Service Area	Description	Highlight/Exception, including explanation

## NEXT MONTH'S PROGRAM:

### Organisation Development Plan or Capital Projects

Project Name/ Description	Start Date	Scheduled End Date	Comments/Exceptions
Flood monitoring installations	September 2021	December 2023	An extension of the grant has been submitted. This is due to delay on lights for the stations from the supplier.

## DEVELOPING INITIATIVES / ISSUES:

### Initiatives:

- Risk management workshop for Councillor representatives with integration of psychosocial hazards and risks for October.
- Investigating the utilisation of Guardian (disaster management) software for emergency management.
- Investigating the use of lucidity for risk registers

### Issues:

- Nil

# INFORMATION BULLETIN

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**Report authorised by:**

ALEXIS COUTTS

**Acting Director Corporate, Governance and Financial  
Services**

Date: 4 October 2023

## ATTACHMENTS

- Nil

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<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
FAR	Financial Asset Register
OAR	Operational Asset Register
PAG	Project Accountability Gateway
BCP	Business Continuity Planning