

# 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 7 NOVEMBER 2023  
COMMENCING AT 9.00AM  
COUNCIL CHAMBERS, MORANBAH**

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**KEN GOULDTHORP**  
Chief Executive Officer

**DARREN FETTELL**  
Committee Officer  
Director Corporate Governance  
and Financial Services

**Committee Members:**

Cr Jane Pickels (Chair)  
Mayor Anne Baker  
Cr Sandy Moffat  
Cr 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 7 NOVEMBER 2023**

**COUNCIL CHAMBERS, MORANBAH**

1. OPENING OF THE MEETING
  - 1.1 ACCEPTANCE OF PARTICIPATION BY VIDEO CONFERENCE
2. APOLOGIES AND LEAVE OF ABSENCES
3. DECLARATION OF CONFLICTS OF INTEREST
4. CONFIRMATION OF MINUTES
5. OFFICER REPORTS
6. INFORMATION BULLETIN REPORT
7. GENERAL BUSINESS
8. CONCLUSION

# TABLE OF CONTENTS

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## 1. OPENING OF MEETING

## 2. APOLOGIES AND LEAVE OF ABSENCES

## 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 10 October 2023.

## 5. OFFICER REPORTS

### 5.1 ISAAC REGIONAL COUNCIL MONTHLY FINANCIAL REPORT AS AT 31 OCTOBER 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).

# TABLE OF CONTENTS

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## 6. INFORMATION BULLETIN

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

#### EXECUTIVE SUMMARY

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

## 7. GENERAL BUSINESS

## 8. CONCLUSION

# UNCONFIRMED MINUTES

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

HELD ON  
**TUESDAY, 10 OCTOBER 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, 10 OCTOBER 2023**

<b>Table of Contents</b>	<b>Page</b>
1. Opening	3
2. Apologies	4
3. Declaration of Conflicts of Interest	4
4. Confirmation of Minutes	5
5. Officer Reports	5
6. Information Bulletin Reports	10
7. General Business	10
8. Conclusion	11

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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 10 OCTOBER 2023**

**ATTENDANCE**

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

**OFFICERS PRESENT**

Mr Darren Fettell, Acting Chief Executive Officer  
Mr Alexis Coutts, Acting 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 Maria Borg, Acting Manager Safety and Resilience  
Mrs Tricia Hughes, Coordinator Executive Support  
Ms Gemma Gooding, Executive Assistant  
Ms Jarrah Butler, Senior People and Capability Business Partner

**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

A leave of absence be granted for Mayor Anne Baker for this meeting as she is attending the Greater Whitsunday Alliance Delegation meeting with Queensland Parliament in Brisbane on behalf of Council.

A leave of absence be granted for Cr Carolyn Franzmann for this meeting as she is attending the Community Builders Session being held in Illfracombe on behalf of Council.

**Resolution No.: CGFS0848**

**Moved: Cr Coleman**

**Seconded: Cr Moffat**

**That the Corporate, Governance and Financial Services Standing Committee grants a leave of absence for Mayor Anne Baker as she is attending to official Council duties in Brisbane on behalf of Council.**

**That the Corporate, Governance and Financial Services Standing Committee grants a leave of absence for Cr Franzmann as she is attending the Community Builders Session being held in Illfracombe on behalf of Council.**

**Carried**

## 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 on Tuesday 12 September 2023.

**Resolution No.: CGFS0849**

**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 12 September 2023 are confirmed.**

**Carried**

## 5. OFFICERS 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 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).***

**Resolution No.: CGFS0850**

**Moved: Cr Coleman**

**Seconded: Cr Moffat**

**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)*.

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.: CGFS0851

Moved: Cr Moffat

Seconded: Cr Coleman

**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

## 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.*
3. *The Committee discussed importance of progressing internal audit provider to enable continued services through caretaker period.*

**Resolution No.:** CGFS0852

**Moved:** Cr Moffat

**Seconded:** Cr Coleman

**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.
3. The Committee discussed importance of progressing internal audit provider to enable continued services through caretaker period.

**Carried**

**PROCEDURAL MOTION:**

**Resolution No.: CGFS0853**

**Moved: Cr Moffat**

**Seconded: Cr Coleman**

**That the Committee closes the meeting to the public at 9.32am under *Local Government Regulations 2012* Section 254J (3)(g) to deliberate on Confidential Report 5.4 Digital Strategy Business Case and Technology One Program Management Plan.**

**Carried**

**PROCEDURAL MOTION:**

**Resolution No.: CGFS0854**

**Moved: Cr Coleman**

**Seconded: Cr Moffat**

**That the Committee open the meeting at 9.55am.**

**Carried**

## CONFIDENTIAL REPORT

Closed under *Local Government Regulation 2012 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.

### 5.4 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.

#### OFFICER'S RECOMMENDATION

*That the Committee recommends to Council that:*

- 1. Receives and endorses the Business Case – Digital Strategy Implementation Program.***
- 2. Receives and endorses the Program Management Plan – TechnologyOne Implementation Program.***

**Resolution No.: CGFS0855**

**Moved: Cr Coleman**

**Seconded: Cr Moffat**

**The Committee recommends that Council:**

- 1. Receives and endorses the Business Case – Digital Strategy Implementation Program.**
- 2. Receives and endorses the Program Management Plan – TechnologyOne Implementation Program.**

**Carried**

## 6. INFORMATION BULLETIN REPORTS

### 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:*

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

Resolution No.: CGFS0854

Moved: Cr Moffat

Seconded: Cr Coleman

That the Committee:

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

Carried

## 7. GENERAL BUSINESS

### 7.1 Utilising Rates Mail Run

Cr Coleman asked why we did not use the issuing of rates notices by mail to share information (flyers) on our storm season and other important issues that we would like to inform community on.

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

## 7.2 Television and Radio Reception on Coast

Cr Coleman advised that extremely high winds have been received on the coast over the last couple of weeks and the television reception has been very patchy this also includes the radio station (ABC). This is concerning with the upcoming storm season. Can this be investigated please.

**ACTION: CHIEF INFORMATION OFFICER**

## 7.3 World Mental Health Day 2023

Cr Pickels thanked the Acting Director Corporate, Governance and Community Services for the email received on World Mental Health Day 2023 and noted the importance of the focus on this important matter.

## 8. CONCLUSION

There being no further business, the Chair declared the meeting closed at 10.20am.

These minutes were confirmed by the Committee at the Corporate, Governance and Financial Services Committee Meeting held in Moranbah on Tuesday 7 November 2023.

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Chair

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



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<b>MEETING DETAILS</b>	<b>Corporate, Governance and Financial Services Standing Committee</b> Tuesday, 7 November 2023
<b>AUTHOR</b>	Michael Krulic
<b>AUTHOR POSITION</b>	Manager Financial Services

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## 5.1 ISAAC REGIONAL COUNCIL MONTHLY FINANCIAL REPORT AS AT 31 OCTOBER 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 October 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

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

It is noted that the first quarter budget review is underway with a report to go to Council once finalised.

### CONSULTATION

- Financial Services

### BASIS FOR RECOMMENDATION

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

### ACTION ACCOUNTABILITY

Not Applicable.

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## KEY MESSAGES

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

<b>Report prepared by:</b>	<b>Report authorised by:</b>
MICHAEL KRULIC Manager Financial Services	DARREN FETTELL Director Corporate, Governance and Financial Services
Date: 25 October 2023	Date: 27 October 2023

## ATTACHMENTS

- Attachment 1 – Monthly Financial Statements 31 October 2023

## REFERENCE DOCUMENT

- Nil

# FINANCIAL STATEMENTS REPORT TO COUNCIL

Current as at 31 October 2023

Presented by Corporate, Governance and Financial Services



# TABLE OF CONTENTS

<b>EXECUTIVE SUMMARY</b>	<b>3</b>
<b>BACKGROUND</b>	<b>3</b>
<b>OPERATING POSITION</b>	<b>4</b>
<b>OPERATING REVENUE</b>	<b>4</b>
<b>OPERATING EXPENDITURE</b>	<b>5</b>
<b>CAPITAL REVENUE</b>	<b>6</b>
<b>CAPITAL EXPENDITURE</b>	<b>7</b>
<b>CAPITAL FUNDING AND PROJECT COMMITMENTS</b>	<b>8</b>
<b>STATE DEVELOPMENT, INFRASTRUCTURE, LOCAL GOVERNMENT AND PLANNING (DLGP) FINANCIAL SUSTAINABILITY RATIOS</b>	<b>9</b>
<b>INVESTMENTS AND CASH BALANCES</b>	<b>11</b>
<b>LOANS</b>	<b>12</b>
<b>ACCOUNTS RECEIVABLE</b>	<b>13</b>
<b>ACCOUNTS PAYABLE</b>	<b>14</b>
<b>YEAR TO DATE RATES REPORT</b>	<b>15</b>
<b>APPENDIX 1 – FINANCIAL STATEMENTS</b>	<b>17</b>
<b>APPENDIX 2 – PRELIMINARY EXECUTIVE LEVEL REPORTS</b>	<b>22</b>

# FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 OCTOBER 2023

## EXECUTIVE SUMMARY

At the end of October, the operating result is \$232,374 below budgeted operating position. The unfavourable variance is due to cash flowing of the discount for general rates (cashflowed in November with early payment of rates occurring in October).

Capital Revenue for October was \$2,132,738 which combined with the Operating Position leads to a net surplus of \$15,313,227.

PRELIMINARY OCTOBER FINANCIAL STATEMENTS AT A GLANCE					
	YTD Actual	YTD Revised Budget	Variance	Full Year Revised Budget	Completion
	\$	\$	\$	\$	%
Total operating revenue	56,941,186	57,740,733	(799,547)	133,297,719	42.7%
Total operating expenses	43,760,697	44,327,870	567,173	132,058,372	33.1%
<b>Operating position</b>	<b>13,180,489</b>	<b>13,412,863</b>	<b>(232,374)</b>	<b>1,239,348</b>	<b>1063.5%</b>
Capital revenue	2,132,738	321,000	1,811,738	19,833,836	10.8%
<b>Net result</b>	<b>15,313,227</b>	<b>13,733,863</b>	<b>1,579,363</b>	<b>21,073,184</b>	<b>72.7%</b>

## BACKGROUND

Each month, year to date financial statements are prepared in order to monitor actual performance against the latest adopted budget. Attached are the financial statements for the period ended 31 October 2023. Actual amounts are compared against year to date adopted Revised Budget figures. (See appendix 1 for detailed financial statements).

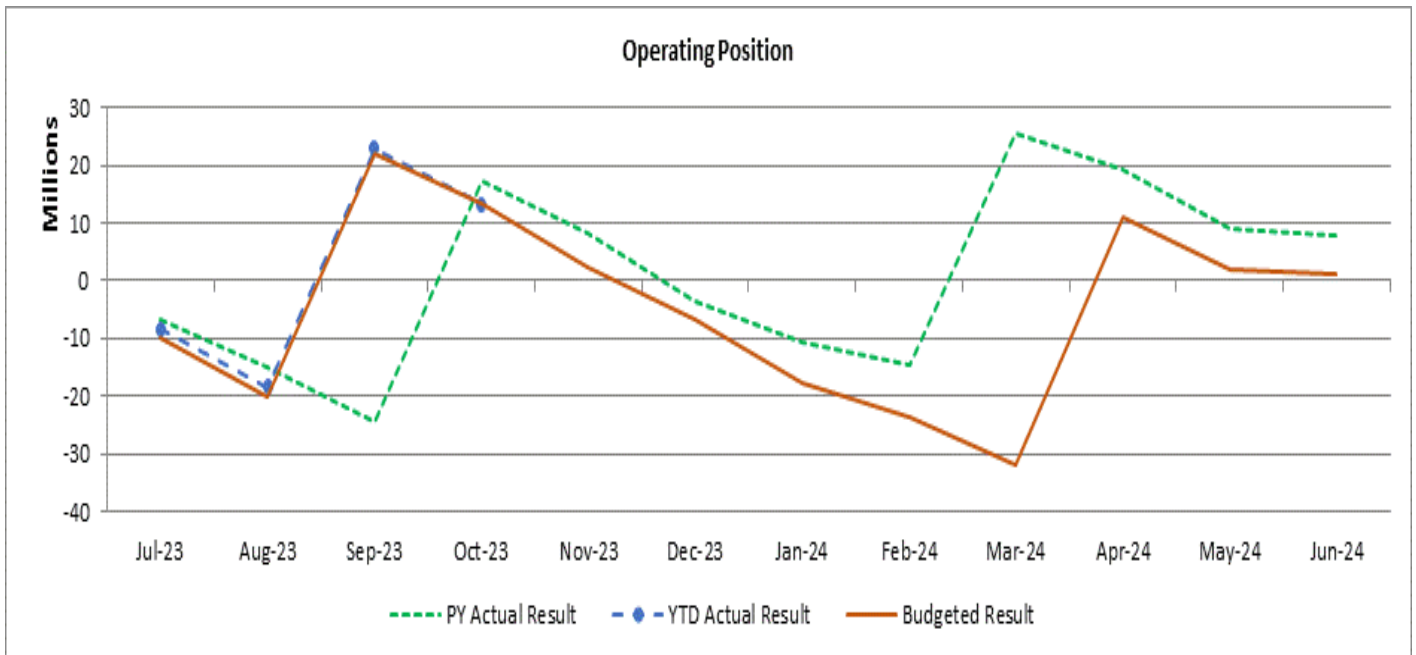
It is noted that to meet earlier reporting timelines for statutory meetings that this reporting period has been closed earlier than normal (26 October 2023) which impacts on YTD actual results throughout the report.

It is also noted that the 1st Quarter Budget Review is currently underway which will be presented to Council in December.

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.

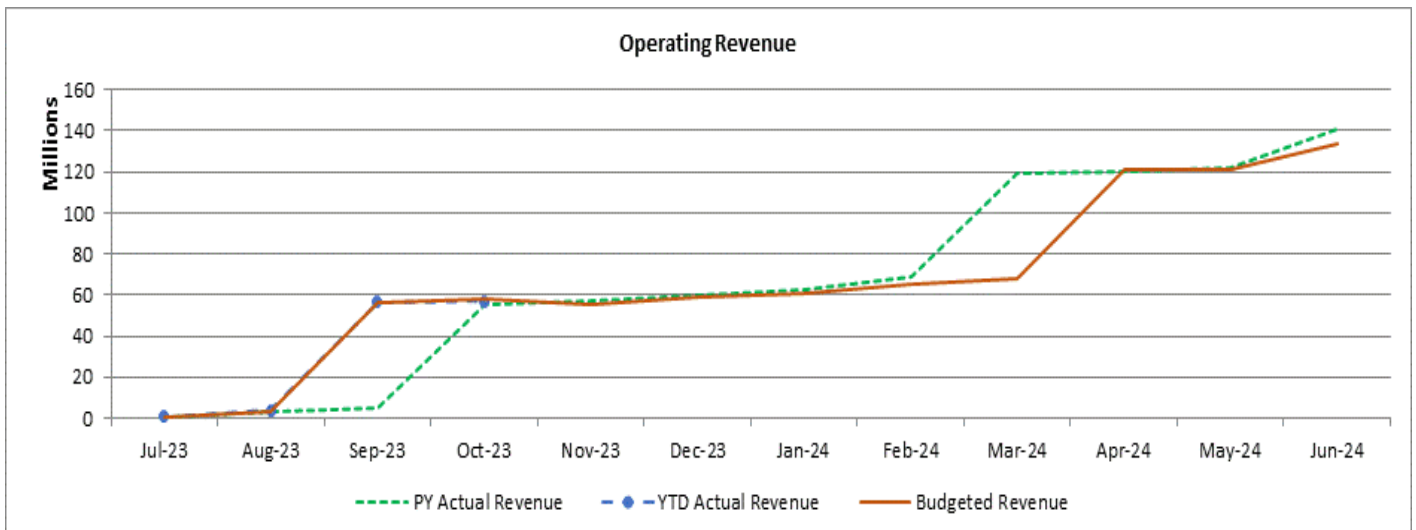
It should be noted that figures provided are accurate as at date of publication. Figures reported are cumulative year to date which may include adjustments for revenue or expenses accrued to prior accounting periods.

## OPERATING POSITION



The current operating position for October has resulted in a surplus of \$13,180,489. This is unfavourable when compared to the YTD budget by \$232,374. Operating Revenue is \$799,547 unfavourable compared to YTD budget offset by Operating Expenses which are \$567,173 favourable when compared to YTD budget.

## OPERATING REVENUE

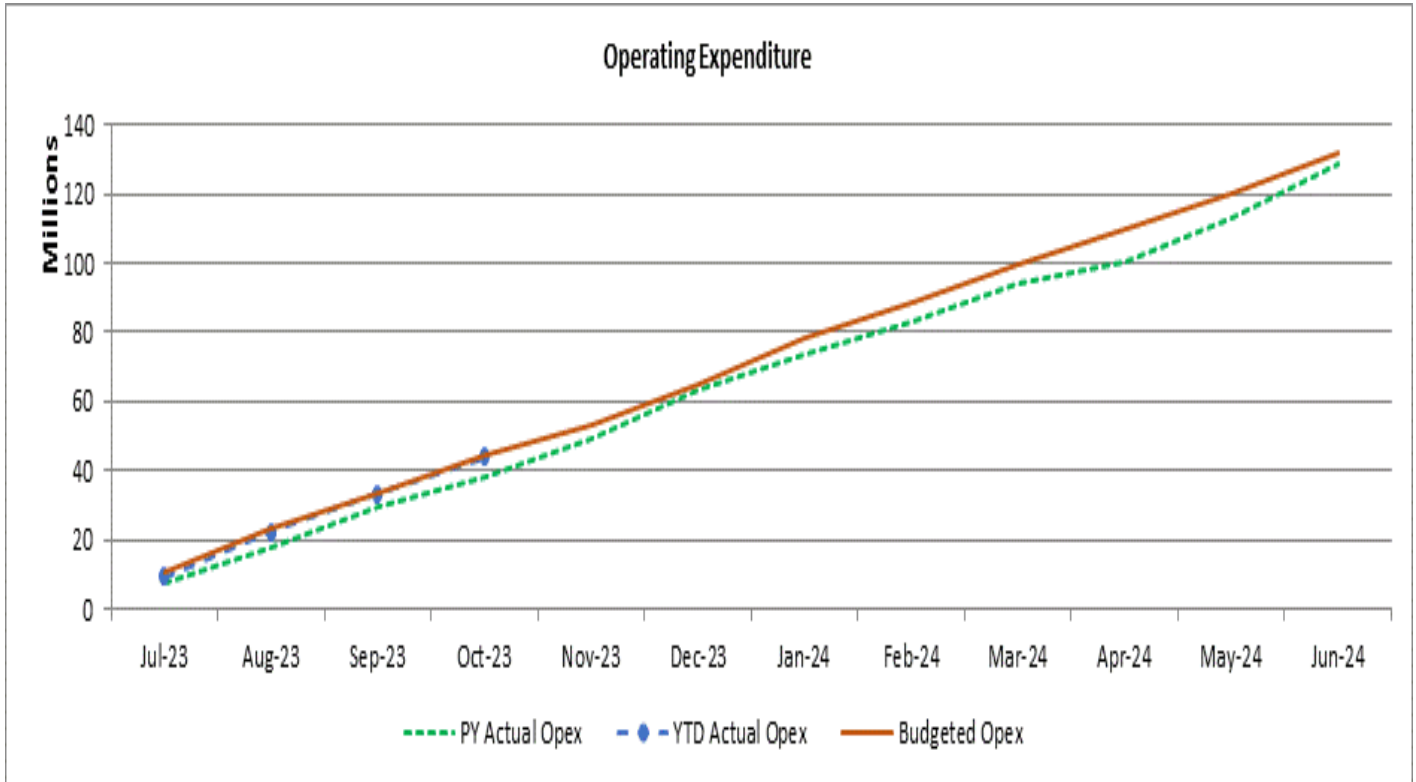


Operating Revenue comprises the following items – Rates and Utility Charges, Fees and Charges, Rental Income, Interest Received, Sale of Contract and Recoverable Works, Operating Grants, Subsidies and Contributions, Other Recurrent Revenue.

The operating revenue for October was \$56,941,186 which is unfavourable when compared to the budget by \$799,547. This unfavourable position is due to the cash flowing of the discount on general rates (cashflowed for November) partially offset by higher than anticipated development and building fees, recoverable works revenue from TMR project and interest 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

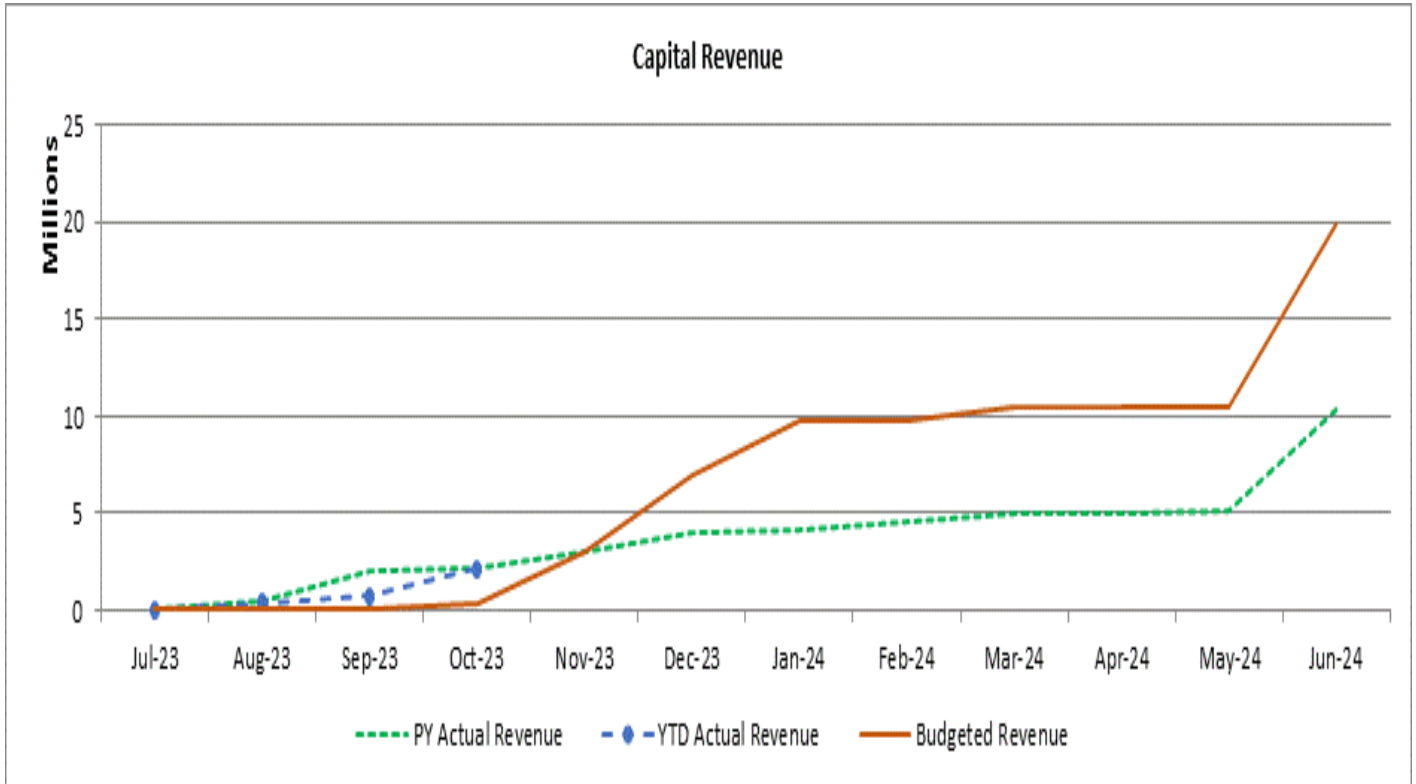


Operating expenditure consists of Employee Expenses, Materials and Services, Finance Costs and Depreciation.

Actual operating expenditure for October was \$43,760,697 which is favourable to budget by \$567,173. This favourable result is due to the allocation of budgeted cashflow.

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 October YTD is \$2,132,738 which consists of grants, contributions and proceeds from the disposal of assets. This favourable variance is predominately due to income from developer contributions, advance payment for STIP, Levy Ready and LRCI grant funds.

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

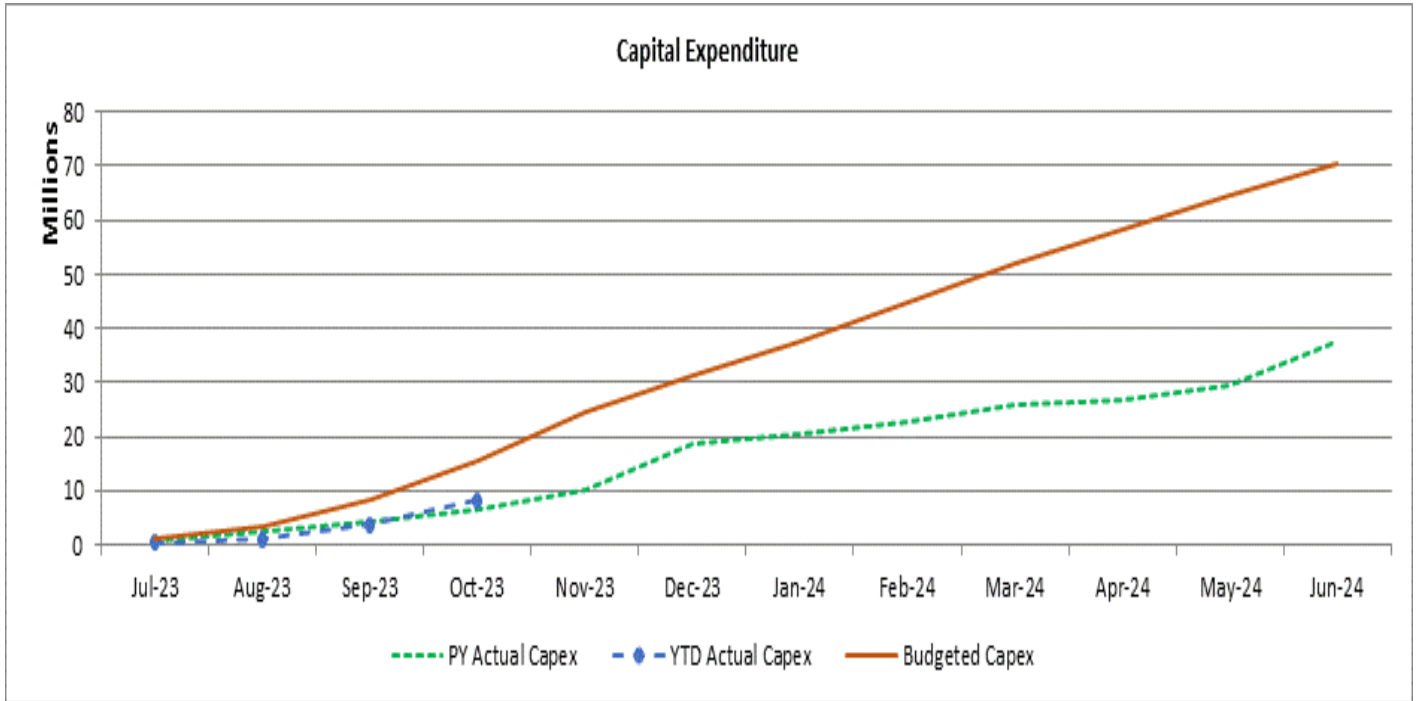
- Building our Regions
- Local Government Grants and Subsidies Program
- Local Roads & Community Infrastructure Grants
- Queensland Resilience and Risk Reduction Fund
- Resources Community Infrastructure Fund
- Roads to Recovery Program
- Transport Infrastructure Development Scheme
- Heavy Vehicle Safety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

Major Funding received to date:

- Building our Regions
- Student Transport Infrastructure Program
- Levy Ready Funding
- Local Roads & Community Infrastructure Grants



# CAPITAL EXPENDITURE



Capital expenditure (\$8.3M) is under YTD budget excluding commitments, noting that when the \$23.1M of commitments are included, the capital expenditure is higher than YTD budget \$15.7M (44.7% of annual budget committed). It is anticipated that expenditure will come in line throughout the financial year.

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
- Moranbah Asphalt Renewals
- Regional Floodways Construction Program
- Moranbah 400ML raw water dam - remediation
- Fleet / Plant replacement program

## CAPITAL FUNDING AND PROJECT COMMITTALS

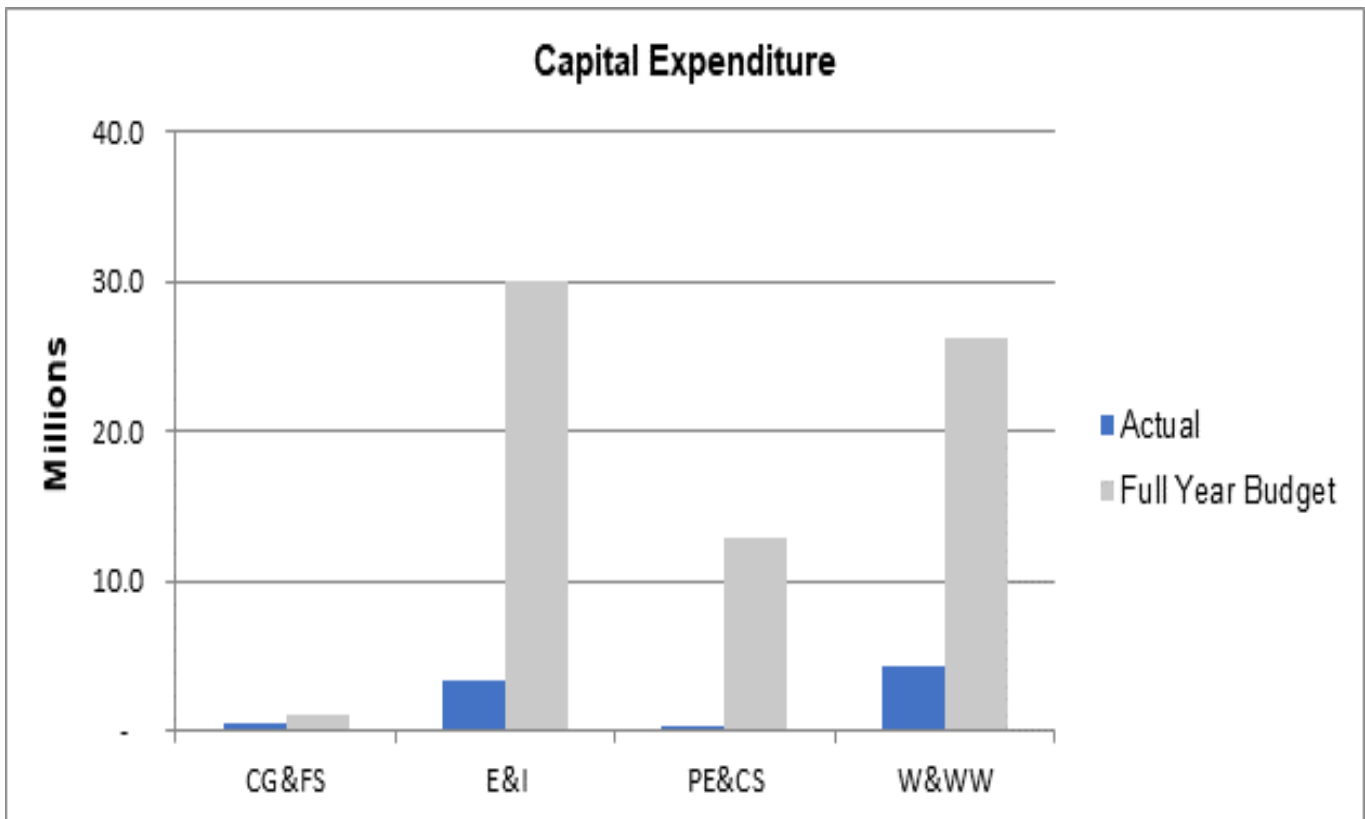
Capital expenditure is financed through loan borrowings, proceeds on disposal of assets, general reserves and the future capital sustainability reserve.

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 October 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	157,123	595,665	1,137,838	38.5%	52.4%
E&I	3,358,504	10,886,036	14,244,540	30,064,168	11.2%	47.4%
PE&CS	295,279	1,627,546	1,922,825	12,926,937	2.3%	14.9%
W&WW	4,219,547	10,460,520	14,680,067	26,261,000	16.1%	55.9%
<b>TOTAL</b>	<b>8,311,872</b>	<b>23,131,225</b>	<b>31,443,097</b>	<b>70,389,943</b>	<b>11.8%</b>	<b>44.7%</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	23.29%	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	-107.12%	<=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	36.18%	>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	14.9	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	8.91 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 \$13,180,489, the ratio is currently positive 23.29%, which is above Council's budget and benchmark range. The ratio has decreased from the previous month spike (due to the issuing of rates in September) and is expected to return to benchmark range over the remainder of the financial year.
- 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 107.12%.
- 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 significant buildings renewals being carried out during the year, however not included within budget percentage calculation). Being relatively early within the financial year, the ratio is low at 36.18%, 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 14.9 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 8.91 months as at 31 October 2023. This is above the targeted benchmark of three (3) months.

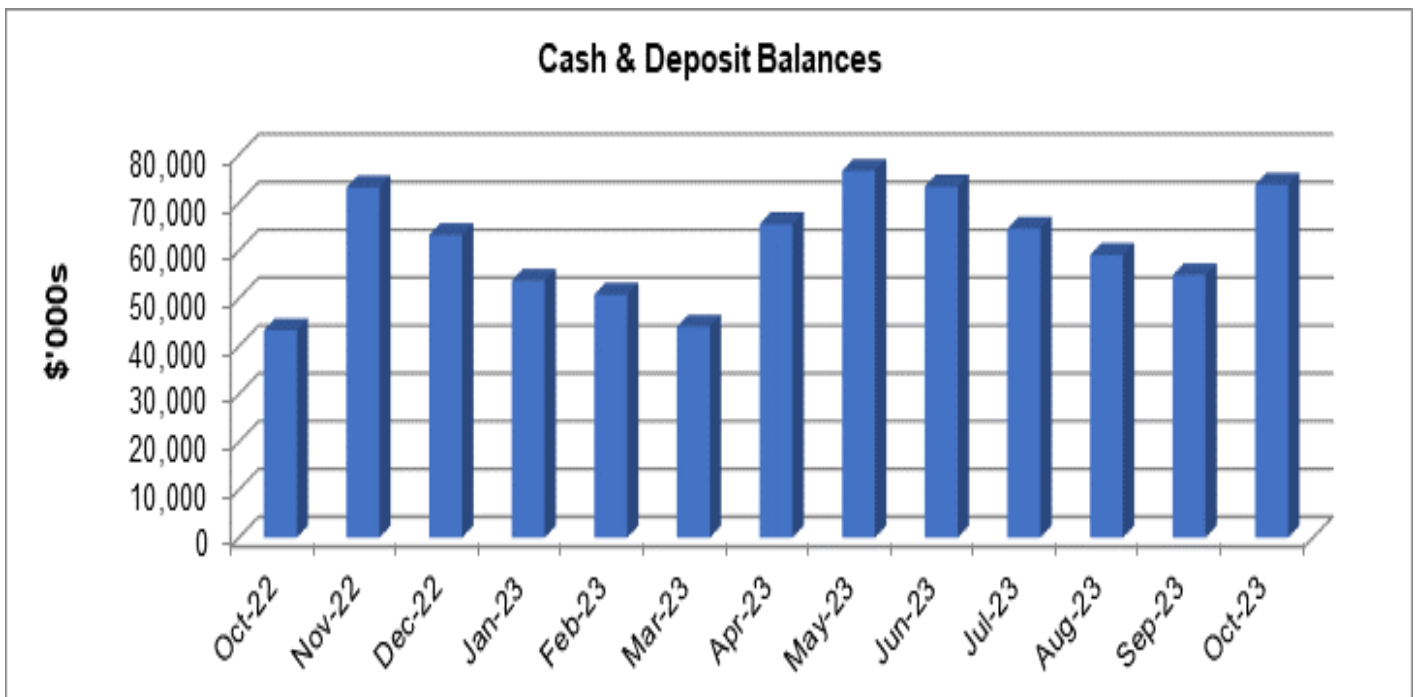
# INVESTMENTS AND CASH BALANCES

The following is a list of all investments held by Council as at the period ending 31 October 2023.

ISAAC REGIONAL COUNCIL					
Investments					
For the Period Ended 31 October 2023					
Account	Description	Institution	Amount	Maturity Date	Interest Rate
10-000-1111	Cash at bank-QCCU	QCCU	3,059		
10-000-1113	Cash at Bank - ANZ	ANZ	2,768,885		
10-000-1114	Cash at Bank NAB	NAB	28,944		
10-000-1116	QTC Operating Fund	QTC	66,266,705		4.81%
10-000-1117	ANZ Business Premium Saver	ANZ	4,707,400		4.05%
10-000-1131	Petty Cash		2,800		
10-000-1132	Floats		4,080		
Total Investments			73,781,873		

Bank	Credit Rating	% of Funds	Policy Total Profile
Queensland Treasury Corporation	QTC	89.81%	No Limit
National Australia Bank	AA-	0.04%	Maximum 60%
ANZ Banking Group	AA-	10.14%	Maximum 60%
QCCU	BBB	0.01%	Maximum 20%

The following chart outlines the Council's cash and deposit balances for the previous twelve months up to the period ending 31 October 2023.



# LOANS

ISAAC REGIONAL COUNCIL							
Loans							
For the Period Ended 31 October 2023							
							Repayment Due 15 Dec 2023
Loan Name	Balance as at 31 October 2023	Rate as at 31 October 2023	Approved Term	Remaining Term	Principal	Interest	Total
Land Development Moranbah	\$7,701,355	4.37	20	9.63	\$159,441	\$84,137	\$243,578
Land Purchase - Moranbah	\$10,007,193	5.1	20	9.13	\$213,366	\$127,567	\$340,932
Waste Loan	\$2,270,664	2.22	20	17.64	\$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 31 October 2023.

Accounts Receivable Ageing Analysis at 31 October 2023			
Ageing	Number of Documents	Amount Outstanding	% of Total Outstanding
Current	237	3,186,273.41	73.45%
30 Day	65	147,378.62	3.40%
60 Day	47	39,612.84	0.91%
90 Day	145	964,874.75	22.24%
<b>Total</b>	<b>494</b>	<b>4,338,139.62</b>	<b>100.00%</b>

The Accounts Receivable balance at 31 October is \$4,338,139.62 which has increased from 30 September 2023 balance of \$3,326,355.76.

- 30 day balances have decreased this month due to a progress claim invoice being credited and remaining Food Licence invoices ageing to 60 Days which are not yet due.
- 60 day balances have decreased due to mining compensation invoices being paid / one ageing to 90 Days.
- 90 days and over receivables have increased due to a mining compensation invoice and Food Licences that are not yet due ageing to 90 Days. There are 145 invoices totalling \$964,874.75 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 \$307,329.95 relates to a mining compensation invoice that is under review by the Engineering & Infrastructure Department.
  - 1 Invoice totalling \$55,324.50 relates to historic planning/infrastructure charges which is currently being assessed by Liveability & Sustainability.
  - 2 Invoices totalling \$33,356.76 relate to historical Water charges. (Note: Company is in liquidation and awaiting further advice).
  - 38 Invoices totalling \$26,475.75 relate to Compliance invoices in various stages of recovery.
  - 30 Invoices totalling \$11,161.00 relate to Food Business Licence invoices that are not yet due for payment.
  - 66 Invoices totalling \$10,316.89 relate to Housing invoices. The management and recovery of Housing invoices is the responsibility of Corporate Properties.
  - The remaining 6 Invoices totalling \$1,546.36 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 31 October 2023.

Accounts Payable Ageing Analysis at 31 October 2023			
Ageing	Number of Documents	Amount Outstanding	% of Total Outstanding
Current	198	3,443,821.61	97.79%
30 Day	23	54,813.66	1.56%
60 Day	6	5,078.08	0.14%
90 Day	5	18,071.46	0.51%
<b>TOTAL</b>	<b>232</b>	<b>3,521,784.81</b>	<b>100.00%</b>

The outstanding Accounts Payable balance as at 31 October 2023 was \$3,521,784.81. The 30, 60 & 90 day aging accounts total \$77,963.20

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

- 30 day balances – \$54,813.66 (23 invoices) remain unpaid with 6 invoices (\$26,027.11) received late from the supplier, 13 invoices (\$26,771.99) awaiting approval and 3 invoices (\$1,921.73) with creditor queries and 1 invoice (\$92.83) is in dispute.
- 60 day balances – \$5,078.08 (6 invoices) 1 invoice (\$325.60) remains unpaid due to an error with the purchase order number, 1 invoice (\$456.24) received late from supplier and 4 invoices (\$4,296.24) awaiting approval.
- 90 day balances – \$18,071.46 (5 invoices) 1 invoice (\$16,258.47) has now been processed for payment, 3 invoices (\$1,615.51) awaiting approval and 1 invoice (\$197.48) 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 31 October 2023.

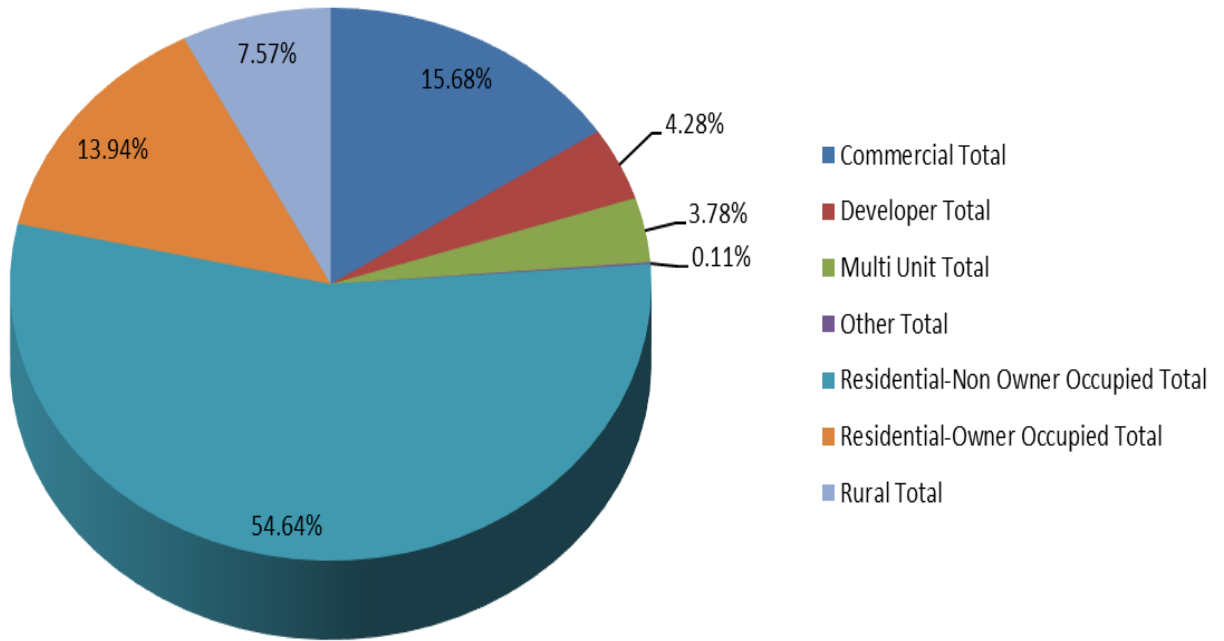
<b>Rates Balancing Report As At 31 October 2023</b>		
	<b>31 Oct 2023</b>	<b>YTD 31 Oct 2022</b>
Opening Balance	2,486,266	4,175,810
<b>Rates Charges</b>		
Rates Levied	54,043,226	51,488,450
Interest	76,843	96,220
Refunds	24,553	13,200
<b>Total Rates</b>	<b>54,144,622</b>	<b>51,597,869</b>
<b>Discounts and Receipts</b>		
Discounts	(1,815,992)	(237,250)
Receipts	(24,283,737)	(5,724,208)
Government Subsidy	(37,468)	37,296.27
Council Subsidy	(114,801)	(110,273)
Remissions	(775)	(7,905)
Write Offs	-	-
<b>Total Discounts &amp; Receipts</b>	<b>(26,252,772)</b>	<b>(6,116,933)</b>
Legal	16,898	49,467
<b>Closing Balance</b>	<b>30,395,014</b>	<b>49,706,213</b>

	<b>As At 31 Oct 2023</b>
<b>Rates Breakdown</b>	
Rates in Credit	(476,620)
Rates Not Due Yet	28,015,644
Rates In Arrears	2,855,991
<b>Total Rates Balance</b>	<b>30,395,014</b>

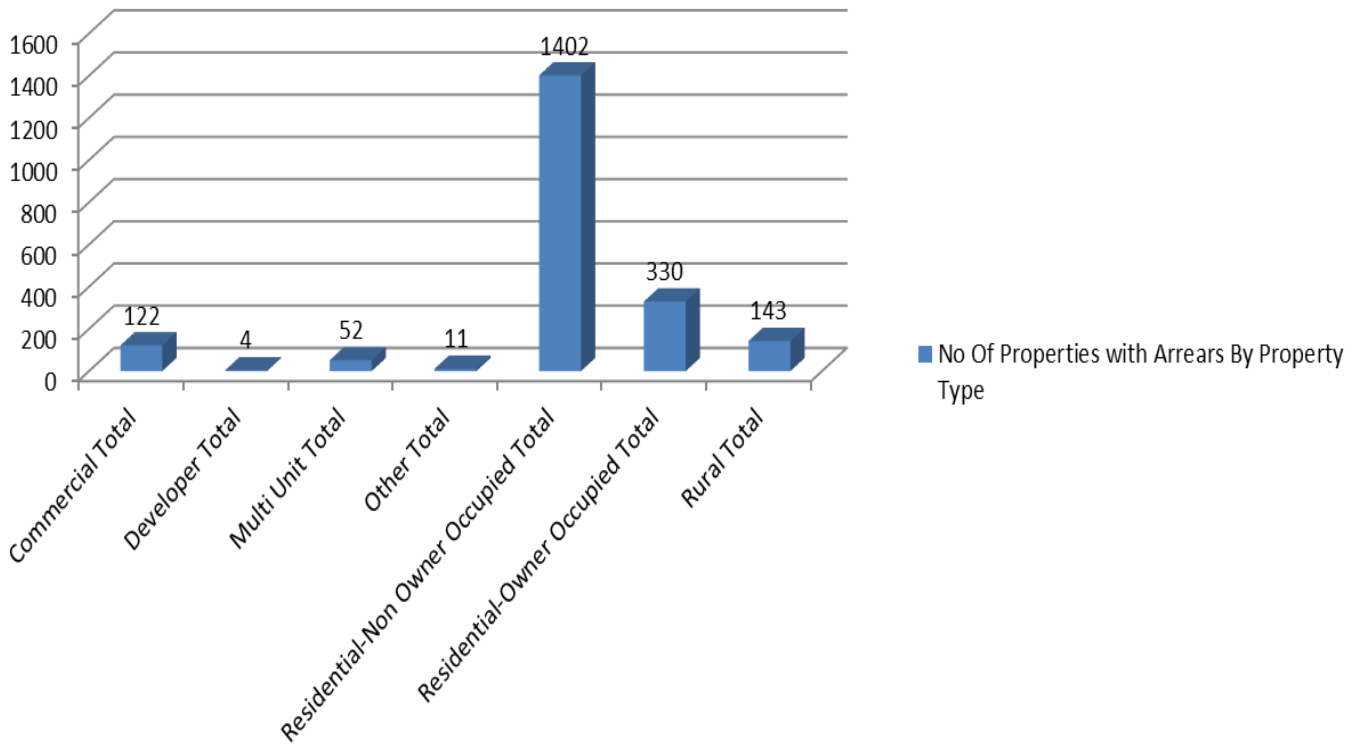
Variances in prior year comparisons can relate to the timing of rates processing and subsequent due dates.

<b>Prior 2019</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>TOTAL</b>
<b>1,188,042</b>	<b>247,664</b>	<b>272,336</b>	<b>316,980</b>	<b>507,506</b>	<b>323,462</b>	<b>2,855,991</b>
<b>41.60%</b>	<b>8.67%</b>	<b>9.54%</b>	<b>11.10%</b>	<b>17.77%</b>	<b>11.33%</b>	<b>100.00%</b>

## Percentage of Arrears By Property Type



## No Of Properties with Arrears By Property Type



# APPENDIX 1 – FINANCIAL STATEMENTS

Attached are the financial statements for the period ended 31 October 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 31 October 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	1	49,073,707	-	49,073,707	51,197,736	(2,124,029)	98,531,423	49.8%
Fees & Charges	2	1,585,417	-	1,585,417	1,246,373	339,044	3,791,870	41.8%
Rental Income		622,696	-	622,696	544,073	78,622	1,665,198	37.4%
Interest Received	3	1,066,920	-	1,066,920	848,500	218,420	2,395,500	44.5%
Sales of Contract & Recoverable Works	4	818,836	-	818,836	289,667	529,169	5,744,000	14.3%
Operating Grants, Subsidies & Contributions		492,027	-	492,027	468,620	23,408	11,193,448	4.4%
Other Recurrent Revenue	5	3,281,583	-	3,281,583	3,145,765	135,819	9,976,280	32.9%
		<b>56,941,186</b>	<b>-</b>	<b>56,941,186</b>	<b>57,740,733</b>	<b>(799,547)</b>	<b>133,297,719</b>	<b>42.7%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	6	14,603,497	-	14,603,497	16,025,839	(1,422,342)	48,839,222	29.9%
Materials & Services	7	18,534,104	17,756,421	36,290,525	17,430,912	18,859,614	50,472,917	71.9%
Finance Costs		309,397	-	309,397	321,638	(12,240)	1,097,789	28.2%
Depreciation and Amortisation	8	10,313,698	-	10,313,698	10,549,481	(235,783)	31,648,444	32.6%
		<b>43,760,697</b>	<b>17,756,421</b>	<b>61,517,118</b>	<b>44,327,870</b>	<b>17,189,248</b>	<b>132,058,372</b>	<b>46.6%</b>
<b>Operating Position Before Capital Items</b>		<b>13,180,489</b>	<b>(17,756,421)</b>	<b>(4,575,932)</b>	<b>13,412,863</b>	<b>(17,988,795)</b>	<b>1,239,348</b>	<b>(369.2%)</b>
<b>Capital Revenue</b>								
Capital Revenue	9	1,853,100	-	1,853,100	96,000	1,757,100	18,838,426	9.8%
Proceeds from Sale of Land & PPE		279,638	-	279,638	225,000	54,638	995,410	28.1%
		<b>2,132,738</b>	<b>-</b>	<b>2,132,738</b>	<b>321,000</b>	<b>1,811,738</b>	<b>19,833,836</b>	<b>10.8%</b>
<b>Net Result Attributable to Council in Period</b>		<b>15,313,227</b>	<b>(17,756,421)</b>	<b>(2,443,194)</b>	<b>13,733,863</b>	<b>(16,177,057)</b>	<b>21,073,184</b>	<b>(11.6%)</b>
<b>Total Comprehensive Income</b>		<b>15,313,227</b>	<b>(17,756,421)</b>	<b>(2,443,194)</b>	<b>13,733,863</b>	<b>(16,177,057)</b>	<b>21,073,184</b>	<b>(11.6%)</b>
Council's operating position at month end is a \$13.2M surplus								

1. **Net Rates & Utility Charges** are \$2,124,029 unfavourable when comparing actuals to revised budget. The unfavourable variance is due to cash flowing of the discount for general rates (cashflowed in November with early payment of rates occurring in October) partially offset by higher than anticipated general rates and sewerage access charges.
2. **Fees & Charges** are \$1,585,417 which is favourable compared to budget by \$399,044. The predominant reason for this favourable variance is higher than anticipated revenue from building and development fees.
3. **Interest Received** is \$218,420 favourable when compared to annual budget. This favourable variance is predominately due to increased interest income from investments.
4. **Sales of Contract & Recoverable Works** are favourable to the budget by \$529,169. 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 and cashflowing of the RMPC revenue.
5. **Other Recurrent Revenue** for the year to date is \$3,281,583 being \$135,819 favourable to budget. This favourable variance is due to septic waste received into the treatment plants being higher than budgeted.
6. **Employee Expenses** are favourable to the revised budget by \$1,422,342. 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.
7. **Materials & Services** actual expenses for the year to date are \$18,534,104 with \$17,756,421 being recorded in commitments, resulting in an unfavourable variance to adopted budget by \$18,859,614. Excluding commitments YTD expenditure would be approximately \$1.1M 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 \$3M Galilee and Bowen Basin recoverable works, \$2.7M RMPC works and waste levy \$2.6M.
8. **Depreciation and Amortisation** is favourable to the budget by \$235,783. This is due to changes to asset valuations and useful lives post outcomes of the 22/23 Financial Statement audit. Depreciation will be reviewed as part of the Quarter 2 budget review.
9. **Capital Revenue** for the year to date is \$1,853,100 which is favourable to revised budget by \$1,757,100. This favourable variance is due to receipt of developer contribution and the timing of grant funds received which are budgeted to be aligned with the delivery of capital projects.

**ISAAC REGIONAL COUNCIL**  
**Statement of Financial Position**  
**For the Period Ended 31 October 2023**

Notes	Actual YTD \$	30 June 2023 \$	Variance %
<b>Current Assets</b>			
Cash & Cash Equivalents	73,781,873	73,414,123	100.5%
Trade & Other Receivables	30,113,813	15,249,240	359.7%
Inventories	1,278,085	1,315,591	97.1%
Contract assets	1,744,994	3,403,805	51.3%
Other assets	750,411	4,174,416	6.8%
<b>Total Current Assets</b>	<b>107,669,176</b>	<b>97,557,175</b>	<b>110.4%</b>
<b>Non-Current Assets</b>			
Receivables	5,286,713	5,286,713	100.0%
Inventories	18,437,891	18,437,891	100.0%
Property, Plant and Equipment	1,209,986,391	1,212,097,666	99.8%
Intangible assets	1,258	1,641	76.7%
<b>Total Non-Current Assets</b>	<b>1,233,712,253</b>	<b>1,235,823,911</b>	<b>99.8%</b>
<b>TOTAL ASSETS</b>	<b>1,341,381,429</b>	<b>1,333,381,086</b>	<b>100.6%</b>
<b>Current Liabilities</b>			
Trade and other payables	5,686,835	11,831,347	48.2%
Provisions	8,899,011	9,374,593	94.9%
Borrowings	1,285,632	1,689,710	78.3%
Contract liabilities	3,348,981	2,774,645	94.5%
Other liabilities	150,005	922,126	97.9%
	19,370,465	26,592,421	73.1%
<b>Non-Current Liabilities</b>			
Trade and other payables	90,727	44,730	115.7%
Provisions	22,517,962	22,365,985	100.7%
Borrowings	20,560,604	20,476,214	100.0%
Contract liabilities	180,041	180,041	100.0%
Other liabilities	2,391,182	2,424,892	100.0%
<b>Total Non-Current Liabilities</b>	<b>45,740,517</b>	<b>45,491,863</b>	<b>100.4%</b>
<b>TOTAL LIABILITIES</b>	<b>65,110,982</b>	<b>72,084,283</b>	<b>90.3%</b>
<b>NET COMMUNITY ASSETS</b>	<b>1,276,270,447</b>	<b>1,261,296,803</b>	<b>101.2%</b>
<b>Community Equity</b>			
Retained surplus	905,070,174	892,229,267	101.4%
Asset revaluation reserve	306,888,354	306,888,354	100.0%
Other reserves	64,311,920	62,179,182	103.4%
<b>TOTAL COMMUNITY EQUITY</b>	<b>1,276,270,448</b>	<b>1,261,296,803</b>	<b>101.2%</b>

ISAAC REGIONAL COUNCIL

Statement of Cash Flows

For the Period Ended 31 October 2023

	Actual YTD	30 June 2023	Variance
	\$	\$	%
<b>Cash Flows from Operating Activities</b>			
Receipts from customers	47,826,440	135,071,774	35.4%
Payments to suppliers and employees	(40,692,813)	(95,723,091)	42.5%
Cash provided by / (used in) net result	7,133,627	39,348,684	18.1%
<b>Cash Flows from Investing Activities</b>			
Profit / (Loss) on sale of capital assets	(59,950)	(7,756,733)	0.8%
Grants, subsidies, contributions and donations	1,853,103	10,112,259	18.3%
Payments for property, plant and equipment	(8,202,034)	(35,021,604)	23.4%
Net movement in loans to Community Organisations			0.0%
Net cash provided by investing activities	(6,408,881)	(32,666,079)	19.6%
<b>Cash Flow from Financing Activities</b>			
Proceeds from borrowings	-	(1,605,319)	0.0%
Repayment of borrowings	(356,996)	69,125	(516.5%)
Net cash provided by financing activities	(356,996)	(1,536,194)	23.2%
<b>Net Increase / (Decrease) in Cash Held</b>	<b>367,750</b>	<b>5,146,411</b>	<b>7.1%</b>
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>73,781,873</b>	<b>73,414,123</b>	<b>100.5%</b>



## Appendix 2 – Preliminary Executive Level Reports

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

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

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



**ISAAC REGIONAL COUNCIL**  
**Statement of Comprehensive Income**  
**For the Period Ended 31 October 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	25,417	(18,417)	185,000	3.8%
		<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>25,417</b>	<b>(18,417)</b>	<b>185,000</b>	<b>3.8%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	1	1,715,450	-	1,715,450	1,486,448	229,002	4,546,784	37.7%
Materials & Services	2	709,142	153,905	863,047	681,247	181,801	1,966,598	43.9%
Corporate Overheads & Competitive Neutrality Costs		(1,408,013)	-	(1,408,013)	(1,408,013)	-	(4,224,039)	33.3%
		<b>1,016,580</b>	<b>153,905</b>	<b>1,170,485</b>	<b>759,682</b>	<b>410,802</b>	<b>2,289,343</b>	<b>51.1%</b>
<b>Operating Position Before Capital Items</b>		<b>(1,009,580)</b>	<b>(153,905)</b>	<b>(1,163,485)</b>	<b>(734,266)</b>	<b>(429,219)</b>	<b>(2,104,343)</b>	<b>55.3%</b>
<b>Capital Revenue</b>								
		-	-	-	-	-	-	0.0%
<b>Net Result Attributable to Council in Period</b>		<b>(1,009,580)</b>	<b>(153,905)</b>	<b>(1,163,485)</b>	<b>(734,266)</b>	<b>(429,219)</b>	<b>(2,104,343)</b>	<b>55.3%</b>
<b>Total Comprehensive Income</b>		<b>(1,009,580)</b>	<b>(153,905)</b>	<b>(1,163,485)</b>	<b>(734,266)</b>	<b>(429,219)</b>	<b>(2,104,343)</b>	<b>55.3%</b>

- Employee Expenses** for the financial year are unfavourable compared to budget by \$229,002. This unfavourable variance predominantly relates to costs associated with staff turnover.
- Materials & Services** for the financial year to date are \$181,801 unfavourable with \$709,142 of actual expenditure and \$153,905 in commitments against YTD budget of \$681,247. This unfavourable variance predominately due to the cashflowing of membership payments and commitments which relate to future reporting periods.

ISAAC REGIONAL COUNCIL

Statement of Comprehensive Income

For the Period Ended 31 October 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	1	35,057,517	-	35,057,517	37,345,521	(2,288,003)	67,405,744	52.0%
Fees & Charges		36,666	-	36,666	27,167	9,499	81,500	45.0%
Rental Income		1,350	-	1,350	1,350	-	1,350	100.0%
Interest Received	2	1,020,351	-	1,020,351	783,500	236,851	2,200,500	46.4%
Sales of Contract & Recoverable Works		54,007	-	54,007	26,667	27,341	80,000	67.5%
Operating Grants, Subsidies & Contributions		86,463	-	86,463	128,440	(41,976)	5,501,840	1.6%
Other Recurrent Revenue		35,876	-	35,876	33,333	2,543	140,000	25.6%
		<b>36,292,231</b>	<b>-</b>	<b>36,292,231</b>	<b>38,345,977</b>	<b>(2,053,746)</b>	<b>75,410,934</b>	<b>48.1%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	3	2,304,350	-	2,304,350	3,086,823	(782,473)	9,255,762	24.9%
Materials & Services	4	7,162,636	1,340,742	8,503,378	5,875,603	2,627,775	11,240,966	75.6%
Finance Costs		143,024	-	143,024	158,801	(15,777)	543,028	26.3%
Depreciation and Amortisation		353,045	-	353,045	332,701	20,344	998,102	35.4%
Corporate Overheads & Competitive Neutrality Costs		(4,811,900)	-	(4,811,900)	(4,811,900)	-	(14,435,700)	33.3%
		<b>5,151,155</b>	<b>1,340,742</b>	<b>6,491,898</b>	<b>4,642,028</b>	<b>1,849,870</b>	<b>7,602,157</b>	<b>85.4%</b>
<b>Operating Position Before Capital Items</b>		<b>31,141,075</b>	<b>(1,340,742)</b>	<b>29,800,333</b>	<b>33,703,949</b>	<b>(3,903,616)</b>	<b>67,808,777</b>	<b>43.9%</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>31,141,075</b>	<b>(1,340,742)</b>	<b>29,800,333</b>	<b>33,703,949</b>	<b>(3,903,616)</b>	<b>67,914,190</b>	<b>43.9%</b>
<b>Total Comprehensive Income</b>		<b>31,141,075</b>	<b>(1,340,742)</b>	<b>29,800,333</b>	<b>33,703,949</b>	<b>(3,903,616)</b>	<b>67,914,190</b>	<b>43.9%</b>

1. **Net Rates & Utility Charges** are \$2,288,003 unfavourable when comparing actuals to revised budget. The unfavourable variance is due to cash flowing of the discount for general rates (cashflowed in November with early payment of rates occurring in October) partially offset by higher than anticipated general rate revenue.
2. **Interest Received** is \$236,851 favourable when compared to revised budget. This favourable variance is predominately due to increased interest income from investments.
3. **Employee Expenses** for the financial year are favourable compared to budget by \$782,473. Excluding the Corporate Employee expenses (which is consolidated for the whole of Council in this Directorate), the position would be \$102,080 favourable. This favourable variance is due to the cash flowing of annual leave and superannuation costs.
4. **Materials & Services** for the financial year to date are \$2,627,775 unfavourable with \$7,162,636 in actual expenditure and \$1,340,742 in commitments against the YTD budget of \$5,875,603. 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 31 October 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		137,566	-	137,566	94,357	43,210	293,070	46.9%
Rental Income		523,302	-	523,302	469,182	54,120	1,407,545	37.2%
Interest Received		3,060	-	3,060	-	3,060	-	0.0%
Sales of Contract & Recoverable Works	1	764,829	-	764,829	263,000	501,829	5,664,000	13.5%
Operating Grants, Subsidies & Contributions	2	230,846	-	230,846	107,101	123,745	4,203,041	5.5%
Other Recurrent Revenue		12,985	-	12,985	-	12,985	-	0.0%
		<b>1,672,588</b>	<b>-</b>	<b>1,672,588</b>	<b>933,640</b>	<b>738,949</b>	<b>11,567,656</b>	<b>14.5%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	3	4,855,840	-	4,855,840	5,017,542	(161,701)	15,351,108	31.6%
Materials & Services	4	4,132,134	8,519,303	12,651,437	3,539,765	9,111,673	11,559,348	109.4%
Depreciation and Amortisation	5	5,519,055	-	5,519,055	5,782,589	(263,535)	17,347,768	31.8%
Corporate Overheads & Competitive Neutrality Costs		3,335,453	-	3,335,453	3,335,453	-	10,006,358	33.3%
		<b>17,842,482</b>	<b>8,519,303</b>	<b>26,361,785</b>	<b>17,675,348</b>	<b>8,686,437</b>	<b>54,264,582</b>	<b>48.6%</b>
<b>Operating Position Before Capital Items</b>		<b>(16,169,894)</b>	<b>(8,519,303)</b>	<b>(24,689,197)</b>	<b>(16,741,709)</b>	<b>(7,947,488)</b>	<b>(42,696,926)</b>	<b>57.8%</b>
<b>Capital Revenue</b>								
Capital Revenue	6	1,306,819	-	1,306,819	-	1,306,819	9,848,320	13.3%
Proceeds from Sale of Land & PPE		279,638	-	279,638	225,000	54,638	995,410	28.1%
		<b>1,586,457</b>	<b>-</b>	<b>1,586,457</b>	<b>225,000</b>	<b>1,361,457</b>	<b>10,843,730</b>	<b>14.6%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(14,583,436)</b>	<b>(8,519,303)</b>	<b>(23,102,739)</b>	<b>(16,516,709)</b>	<b>(6,586,031)</b>	<b>(31,853,196)</b>	<b>72.5%</b>
<b>Total Comprehensive Income</b>		<b>(14,583,436)</b>	<b>(8,519,303)</b>	<b>(23,102,739)</b>	<b>(16,516,709)</b>	<b>(6,586,031)</b>	<b>(31,853,196)</b>	<b>72.5%</b>

1. **Sales of Contract & Recoverable Works** are favourable to the budget by \$501,829. 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 and cashflowing of the RMPC revenue.
2. **Operating Grants, Subsidies & Contributions** are \$123,745 favourable compared to the annual budget. This favourable variance is predominately due to the receipt of unbudgeted funds for maintenance contributions and the advance payment of the LRCI Operational works.
3. **Employee Expenses** are favourable compared to the revised budget by \$161,701. This favourable variance is predominately due to vacancies in the Directorate.
4. **Materials & Services** for the financial year to date are \$9,111,673 unfavourable with \$4,132,134 of actual expenditure and \$8,519,303 in commitments against YTD budget of \$3,539,765. It should be noted that without commitments the variance is still unfavourable by \$592,369. This unfavourable variance is predominately due to expenditure on recoverable works related to the TMR project that was expected to be completed in the previous financial year. It should also be noted that the majority of Departments are tracking above YTD budget. Large commitments to note are \$3M Galilee and Bowen Basin recoverable works and \$2.7M for RMPC works.
5. **Depreciation and Amortisation** is currently favourable to the annual budget by \$263,535 primarily due to depreciation for the Roads, Bridges and Drainage asset class. This is due to changes to asset valuations and useful lives post outcomes of the 22/23 Financial Statement audit. Depreciation will be reviewed as part of the Quarter 2 budget review.
6. **Capital Revenue** for the financial year is \$1,306,819 favourable when compared to revised budget. This favourable variance is due to receipt of developer contribution and the receipt of advance payments for STIP and LRCI Phase 4.

ISAAC REGIONAL COUNCIL

Statement of Comprehensive Income

For the Period Ended 31 October 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	996,784	-	996,784	760,767	236,017	2,170,300	45.9%
Rental Income		86,231	-	86,231	71,667	14,565	215,000	40.1%
Operating Grants, Subsidies & Contributions		113,020	-	113,020	207,662	(94,642)	750,483	15.1%
Other Recurrent Revenue		243	-	243	333	(90)	66,000	0.4%
		<b>1,196,279</b>	<b>-</b>	<b>1,196,279</b>	<b>1,040,429</b>	<b>155,850</b>	<b>3,201,783</b>	<b>37.4%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	2	3,394,324	-	3,394,324	3,910,551	(516,227)	11,961,684	28.4%
Materials & Services	3	2,219,988	1,786,277	4,006,265	2,437,193	1,569,071	7,706,461	52.0%
Finance Costs		151,538	-	151,538	148,253	3,285	504,758	30.0%
Depreciation and Amortisation		735,710	-	735,710	728,408	7,302	2,185,224	33.7%
Corporate Overheads & Competitive Neutrality Costs		1,024,665	-	1,024,665	1,024,665	-	3,073,995	33.3%
		<b>7,526,224</b>	<b>1,786,277</b>	<b>9,312,501</b>	<b>8,249,070</b>	<b>1,063,431</b>	<b>25,432,122</b>	<b>36.6%</b>
<b>Operating Position Before Capital Items</b>		<b>(6,329,946)</b>	<b>(1,786,277)</b>	<b>(8,116,223)</b>	<b>(7,208,641)</b>	<b>(907,582)</b>	<b>(22,230,339)</b>	<b>36.5%</b>
<b>Capital Revenue</b>								
Capital Revenue	4	187,892	-	187,892	-	187,892	6,061,530	3.1%
		<b>187,892</b>	<b>-</b>	<b>187,892</b>	<b>-</b>	<b>187,892</b>	<b>6,061,530</b>	<b>3.1%</b>
<b>Net Result Attributable to Council in Period</b>		<b>(6,142,054)</b>	<b>(1,786,277)</b>	<b>(7,928,331)</b>	<b>(7,208,641)</b>	<b>(719,690)</b>	<b>(16,168,809)</b>	<b>49.0%</b>
<b>Total Comprehensive Income</b>		<b>(6,142,054)</b>	<b>(1,786,277)</b>	<b>(7,928,331)</b>	<b>(7,208,641)</b>	<b>(719,690)</b>	<b>(16,168,809)</b>	<b>49.0%</b>

1. **Fees & Charges** are \$996,874 compared to the revised budget of \$760,767 resulting in a favourable variance of \$236,017. The predominant reason for this favourable variance is higher than anticipated revenue from building and development fees.
2. **Employee Expenses** are favourable compared to the revised budget by \$516,227. This favourable variance is predominately due to employee vacancies, some of which are currently being backfilled through Agency Temp Staff (current actuals \$146K and commitments of \$154K).
3. **Materials & Services** for the financial year to date are \$1,569,071 unfavourable with \$2,219,988 of actual expenditure and \$1,786,277 in commitments against YTD budget of \$2,437,193. This unfavourable variance is due to the inclusion of commitments which relate to future reporting periods.
4. **Capital Revenue** for the year to date is \$187,892 which is favourable to budget by \$187,892. This favourable variance is due to the receipt of payments for LRCI Phase 3 and 4 grant funds.

**ISAAC REGIONAL COUNCIL**

**Statement of Comprehensive Income**

**For the Period Ended 31 October 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	14,016,190	-	14,016,190	13,852,215	163,975	31,125,679	45.0%
Fees & Charges		414,400	-	414,400	364,083	50,317	1,247,000	33.2%
Rental Income		11,813	-	11,813	1,875	9,938	41,303	28.6%
Interest Received		43,509	-	43,509	65,000	(21,491)	195,000	22.3%
Operating Grants, Subsidies & Contributions		54,698	-	54,698	-	54,698	553,084	9.9%
Other Recurrent Revenue	2	3,232,479	-	3,232,479	3,112,098	120,381	9,770,280	33.1%
		<b>17,773,089</b>	<b>-</b>	<b>17,773,089</b>	<b>17,395,271</b>	<b>377,817</b>	<b>42,932,346</b>	<b>41.4%</b>
<b>Expenses</b>								
<b>Operating Expenses</b>								
Employee Expenses	3	2,333,532	-	2,333,532	2,524,475	(190,943)	7,723,884	30.2%
Materials & Services	4	4,310,205	5,956,194	10,266,398	4,897,104	5,369,294	17,999,545	57.0%
Finance Costs		14,836	-	14,836	14,584	251	50,004	29.7%
Depreciation and Amortisation		3,705,888	-	3,705,888	3,705,783	105	11,117,350	33.3%
Corporate Overheads & Competitive Neutrality Costs		1,859,795	-	1,859,795	1,859,795	-	5,579,386	33.3%
		<b>12,224,256</b>	<b>5,956,194</b>	<b>18,180,450</b>	<b>13,001,742</b>	<b>5,178,708</b>	<b>42,470,168</b>	<b>42.8%</b>
<b>Operating Position Before Capital Items</b>		<b>5,548,832</b>	<b>(5,956,194)</b>	<b>(407,361)</b>	<b>4,393,530</b>	<b>(4,800,891)</b>	<b>462,178</b>	<b>(88.1%)</b>
<b>Capital Revenue</b>								
Capital Revenue	5	358,389	-	358,389	96,000	262,389	2,823,163	12.7%
		<b>358,389</b>	<b>-</b>	<b>358,389</b>	<b>96,000</b>	<b>262,389</b>	<b>2,823,163</b>	<b>12.7%</b>
<b>Net Result Attributable to Council in Period</b>		<b>5,907,221</b>	<b>(5,956,194)</b>	<b>(48,973)</b>	<b>4,489,530</b>	<b>(4,538,502)</b>	<b>3,285,341</b>	<b>(1.5%)</b>
<b>Total Comprehensive Income</b>		<b>5,907,221</b>	<b>(5,956,194)</b>	<b>(48,973)</b>	<b>4,489,530</b>	<b>(4,538,502)</b>	<b>3,285,341</b>	<b>(1.5%)</b>



1. **Net Rates & Utility Charges** is \$163,975 favourable, with actuals of \$14,016,190 compared to a revised budget of \$13,852,215. The favourable variance is predominately due to higher than anticipated water and sewerage access charges.
2. **Other Recurrent Revenue** for the year to date is \$3,232,479 being \$120,381 favourable to budget. This favourable variance is due to septic waste received into the treatment plants being higher than budgeted.
3. **Employee Expenses** are favourable compared to the revised budget by \$190,943. This favourable variance is predominantly due to employee vacancies some of which are currently being backfilled through Agency Temp Staff (current actuals \$197K and commitments of \$114K).
4. **Materials & Services** for the financial year to date are \$5,369,294 unfavourable, with \$4,310,205 in actual expenditure and \$5,956,194 in commitments. The unfavourable variance is due to the inclusion of commitments which relate to future reporting periods (large commitments are noted for waste levy \$2.6M, contractors at IRC's landfills \$1.6M and chemicals \$331K).
5. **Capital Revenue** for the year to date is \$358,389 which is favourable to budget by \$262,389. This favourable variance is due to the receipt of advance payment for Levy Ready and LRCI Phase 4 grant funds.

## MEETING DETAILS

Corporate, Governance and Financial Services

Standing Committee

Tuesday, 7 November 2023

## AUTHOR

Alexis Coutts

## AUTHOR POSITION

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

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> ALEXIS COUTTS <b>Manager Safety and Resilience</b>  Date: 25 October 2023	<b>Report Authorised By:</b> DARREN FETTELL <b>Director Corporate, Governance and Financial Services</b>  Date: 27 October 2023
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## ATTACHMENTS

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

## REFERENCE DOCUMENT

- Nil

# SAFETY AND RESILIENCE MONTHLY REPORT

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

## SUMMARY

### 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

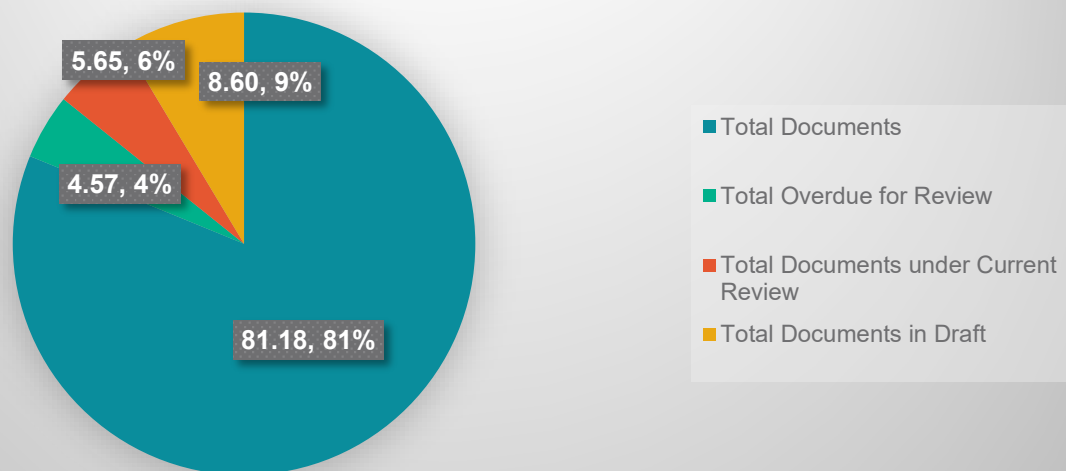
*Know about safety matters, monitoring and continuously improving our systems, aiming for best practice documentation.*

**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:** there is a significant improvement in the documentation.

### Percentage of Safety Management System documents under review as at October 2023



## 1.2 LEGISLATIVE OR OTHER CHANGES

Nil updates.

# SAFETY AND RESILIENCE MONTHLY REPORT

## 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

The town talks for October have been completed in conjunction with Governance, the next phase of the risk register review is conducting risk focus groups, scheduled for November, this will review the enterprise operational risk registers and the existing HSW registers.

### 3.2 HAZARD HUNTER

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

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

**STATUS** 11 hazards were identified for October, and 3 have been fully managed.

The town talks focused on the use of the hazard hunter in resolving hazards in the workplace.

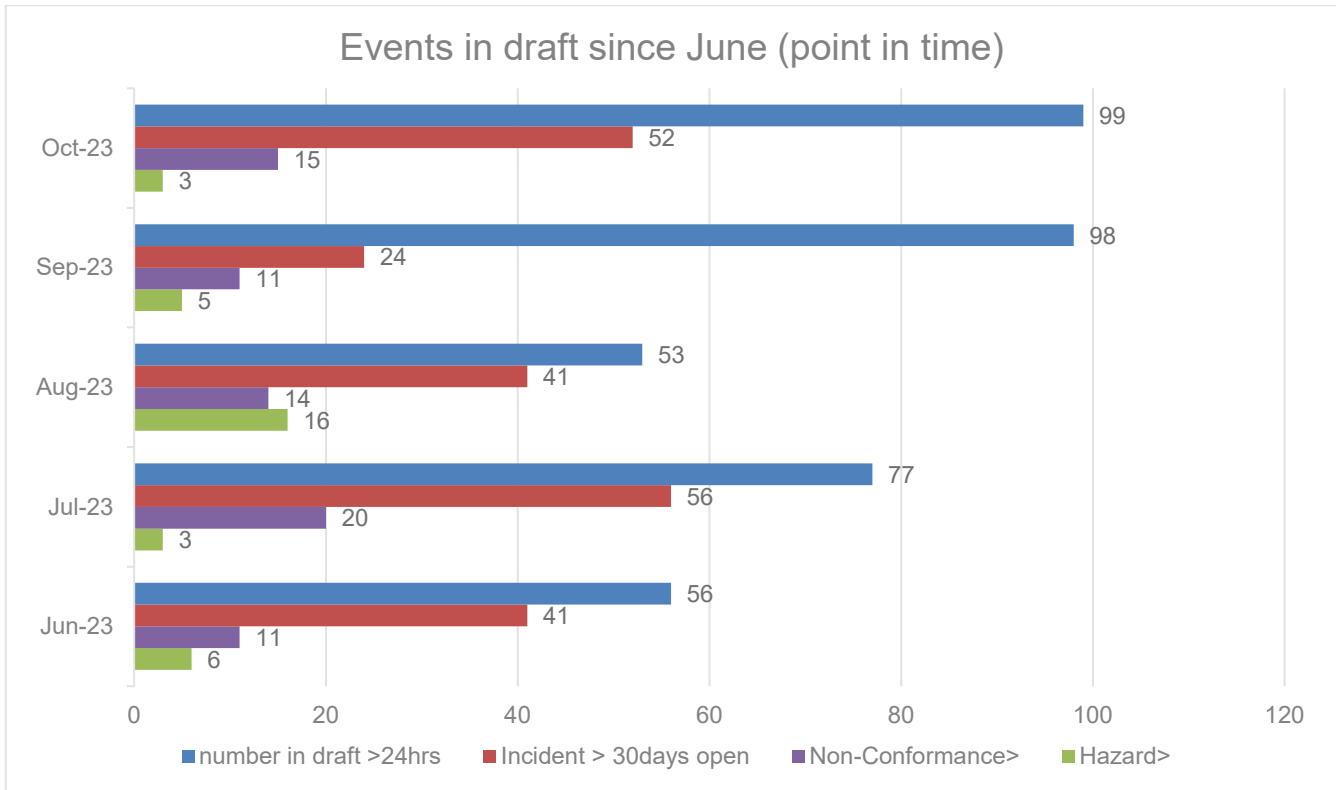
### 3.3 EVENT REVIEW

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

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

**STATUS** 73 events in draft for all date range.

This graph shows the trending of events still in draft >24hours, these are static.



### 3.4 EVENT FORMAL INVESTIGATIONS

Formal investigations completed and forwarded for approval to the manager and executive leadership team to endorse proposed corrective actions. 57 events were entered during the month of October.

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

- Lost time injury resulting during property inspection and concealed hole in the grass.

### 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.

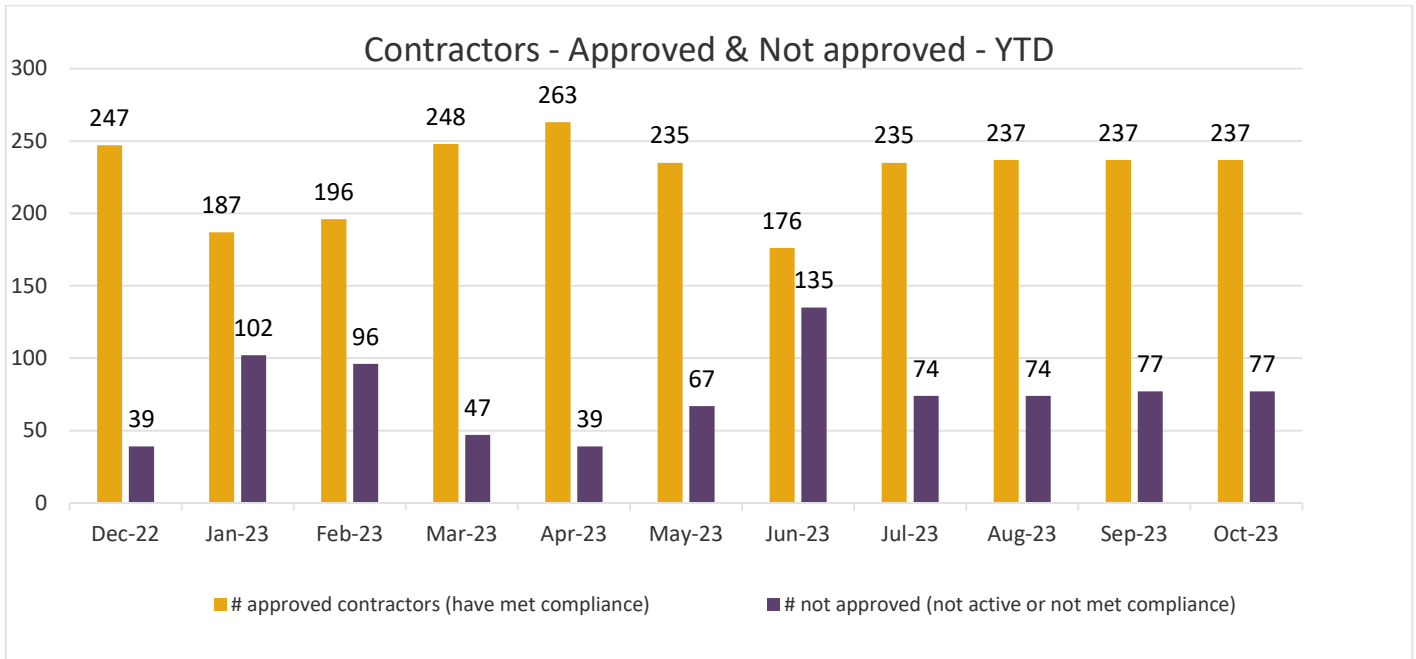
TARGET report on # approved contractors, # of not approved contractors.

**STATUS: # APPROVED contractor companies –246**

**# NOT APPROVED contractor companies (not active or not met compliance requirements) – 78**

S&R team are continuing to monitor and work with teams to ensure contractors are onboarded. The process of onboarding is also currently being reviewed by S&R partner.

# SAFETY AND RESILIENCE MONTHLY REPORT



## 4. IMPROVING WORKER CONSULTATION

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

### 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. **October meeting held in Moranbah.**

## 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. **Nil** completed for **October**. This was random testing.

# SAFETY AND RESILIENCE MONTHLY REPORT

## 5.3 FIT TESTING - RESPIRATORY FACE MASK

Nil completed for **October**.

## 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.

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

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

## 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 **October** 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.*

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.

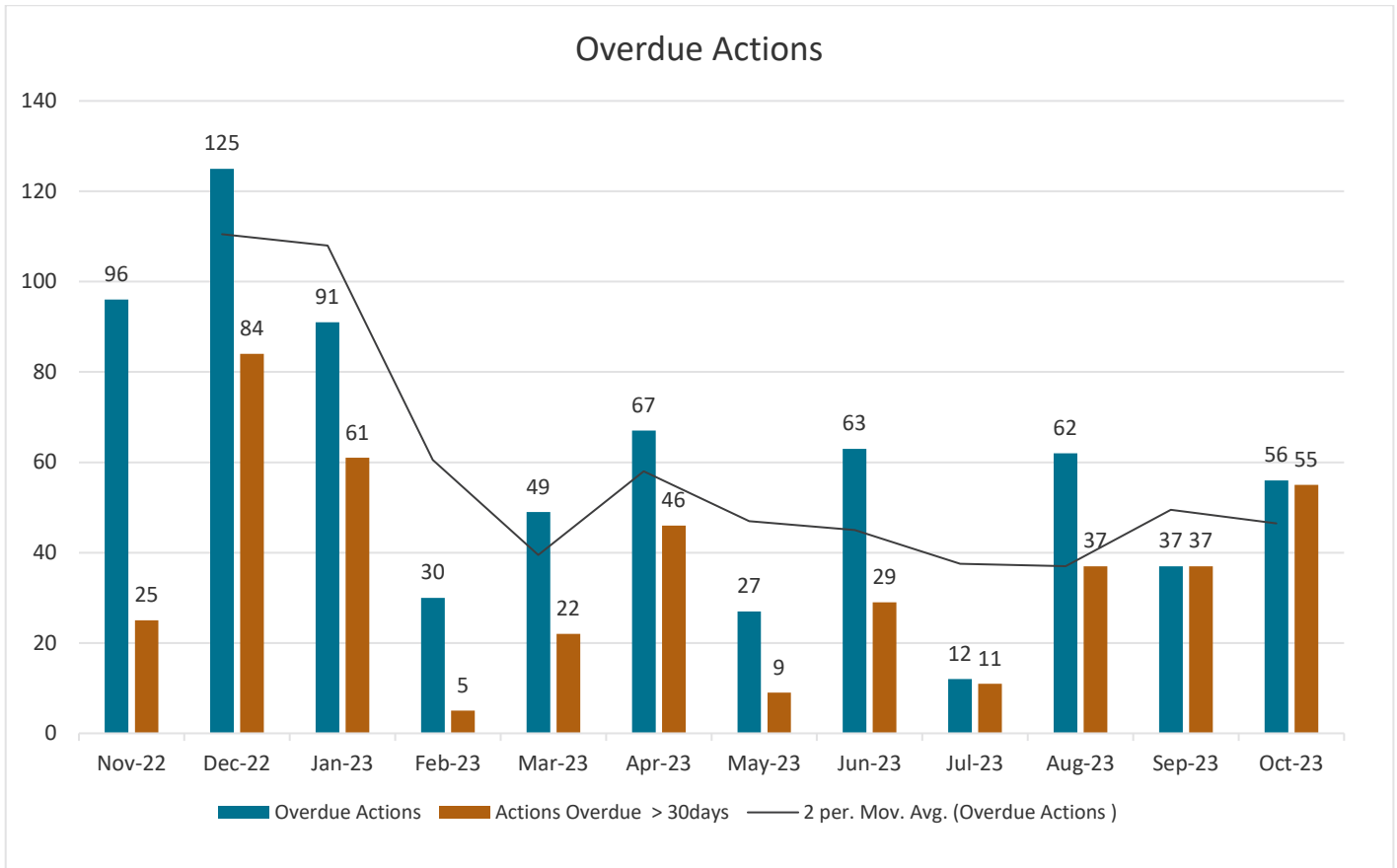
**OBJECTIVE** Ensure identified corrective actions followed to completion.

TARGET 0 actions greater than >30 days overdue

**STATUS** Total 56 overdue actions, 55 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.

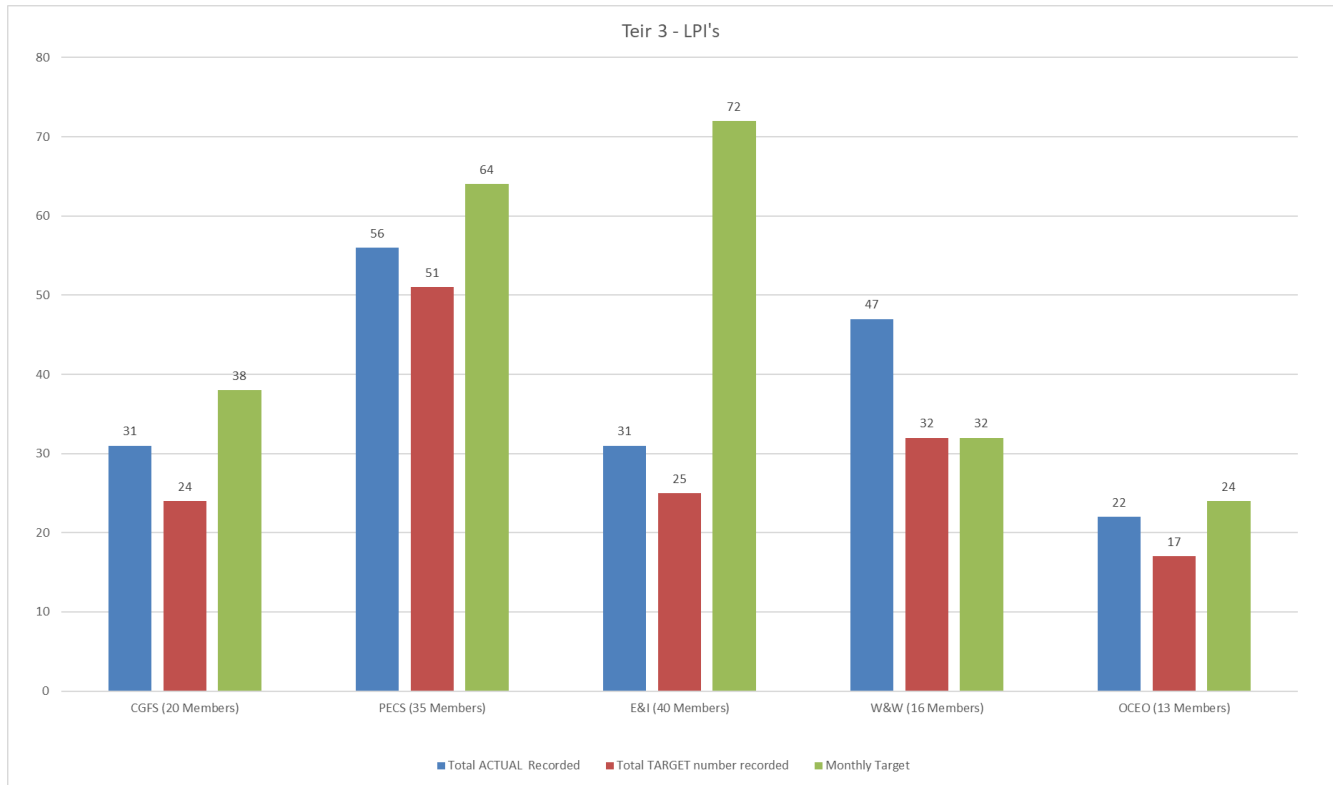
The monthly report will capture tier 3 LPI's, with the annual report capturing the Tier 1 and Tier 2 achievements against objective. Monitored monthly by ELT.

### 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

# SAFETY AND RESILIENCE MONTHLY REPORT



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## MEETING DETAILS

### Corporate, Governance and Financial Services Standing Committee

Tuesday, 7 November 2023

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## AUTHOR

Darren Fettell

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## AUTHOR POSITION

Director Corporate, Governance and Financial Services

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

### EXECUTIVE SUMMARY

The Corporate, Governance and Financial Services Information Bulletin for November 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 November 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> DARREN FETTELL <b>Director Corporate, Governance and Financial Services</b> Date: 27 October 2023	<b>Report authorised by:</b> KEN GOULDTHORP <b>Chief Executive Officer</b> Date: 3 November 2023
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## ATTACHMENTS

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

## REFERENCE DOCUMENT

- Nil

DATE: November 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 provide assistance to project planning and delivery for 2023/2024 financial year capital program delivery.

I would like to acknowledge Alexis Coutts for stepping up into the Acting Director role.

### CONTRACTS AND PROCUREMENT

#### PREVIOUS MONTH'S ACHIEVEMENTS:

01/10/2023 – 31/10/2023	OCEO	CGFS	E & I	W & W	PECS
Awarded Tenders	0	0	3	0	0
Active Tenders	2	3	4	2	1
In progress Tenders	0	5	13	6	3
Awarded RFQ's	0	0	1	1	1
Active RFQ's	0	0	5	3	4
In progress RFQ's	0	1	19	11	10
Active - out to market or under evaluation In Progress - specification under development					

- Strategic Sourcing Officer preferred candidate under offer.
- Contracts & Procurement Support Officer role appointed to Katie Marsham – commenced training.
- C&P testing for Cloud transition of Tech1
- Development of Configuration Design Document for Tech1 migration to CiA version
- Requisitioner training performed for October

Purchase Requisitions Released	
Month of: (01/10/23 – 31/10/23)	October 2023

Value of Purchase Requisitions processed		\$ 17,650,348.86
No. Purchase Requisitions Released		552
Requisitions Suspended		47
Exceptions Raised	25	\$ 593,822.06
Variations Raised	5	\$ 255,107.23

The Exceptions include;

- Purchase of a 2nd hand Prime Mover (s235) - \$ 355.7k
- Dysart Depot washbay treatment plant (LB312) - \$ 43k
- Hire of rockcrusher (IRCT2084-0220-156) - \$ 33k
- SCADA consultant (LB312) - \$ 31k

The Variations include;

- MBH WMF Construction of lined landfill cell#2- \$ 137k
- CLM TCD Floating Off Take Structure - \$ 88.5k

## 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.

## NEXT MONTH'S PROGRAM:

- RFTs for Sewer Network Manhole rehabilitation, Purchase of Motor Graders, Glenden landfill conversion to transfer station
- 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
- Tech1 configuration design workshops with GWI and Tech1

## DEVELOPING INITIATIVES / ISSUES:

- Approaching Christmas period, which is known to be difficult for approaching the market for works.

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

## FINANCIAL SERVICES

### PREVIOUS MONTH'S ACHIEVEMENTS:

- 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
- 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
- Preparation of the Request for Quote 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).
- Finalisation of the Banking Tender
- Finalisation of Configuration Design Document (CDD) for Finance TechOne CiA module.

### 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.

## NEXT MONTH'S PROGRAM:

- Finalisation of 1st Quarter Budget Review
- Ongoing TechOne works – On premise to cloud transition testing. Progression of Finance module in CiA
- Preparation for initial Councillor workshop for 2024/2025 Budget
- Finalisation and submission of data for the Consolidated Data Return
- Preparation of the budget / PAG timeline for the 2024/2025 budget
- Commencement of works association with the change of banking provider
- Preparation of reports and attendance of Audit and Risk Committee meeting
- Preparation and attendance of Capital Peer Review meeting

## DEVELOPING INITIATIVES / ISSUES:

Nil

## GOVERNANCE AND CORPORATE SERVICES

### PREVIOUS MONTH'S ACHIEVEMENTS:

- Access to Information: There is one active Right to Information or Information Privacy Application for the month of October.
- Annual Operational Plan: The 2023-2024 1st Quarter Annual Operational Plan Reporting process to align the Annual Operational plan with the Business Plans and the Community-Corporate Plan 2023-2028 is ongoing.
- Annual Report: The process to publish the 2022-2023 Annual Report is ongoing and currently on track.
- Audit and Risk Committee: Engagement of two additional External Members of the Audit and Risk Committee has been finalised with their commencement being the 14 November 2023 meeting.
- The tender for a single Internal Audit Service Provider was published on 20 October 2023.

Key dates are:

- Questions close 2pm Monday 13/11/23
- Tender closes 2pm Friday 17/11/23
- Local Laws: Review has stalled due to resourcing.

### 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: Finalisation of the 1st Quarter reporting on the 2023/2024 Annual Operational Plan.
- Annual Report: The 2022-2023 Annual Report work is underway and currently on target for the adoption date of 4 weeks after Financial Accounts Adoption by Council.
- Internal Audit: Proceed with internal audits per the 2022-2025 Strategic Internal Audit Plan. Respond to any queries arising from the Tender process.
- Risk Management: Review results of the First and Second Survey to progress Risk Appetite and Tolerance Discussions with ELT and Council by end of FYQ2.

## DEVELOPING INITIATIVES / ISSUES:

- Governance Officer – Administration, Teika Kirkman, has accepted a position as an Executive Assistant in the OCEO after 4 years in Governance. We thank her for her contribution to the team and wish her well in her new role.
- The Senior Governance and Insurance & Risk Officers will assume additional duties to enable business continuity and delivery of objectives.

## INFORMATION SOLUTIONS

### PREVIOUS MONTH'S ACHIEVEMENTS:

Configuration and implementation training for the Service Now IT service management solution was started with staff from ICT and Systems. End user training is planned for early 2024.

A formal project kick-off meeting for the TechOne migration projects, with external consultants from GWI and TechOne visiting Moranbah, was held on 23<sup>rd</sup> October.

### 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

## STRATEGIC ASSET MANAGEMENT

### PREVIOUS MONTH'S ACHIEVEMENTS:

- Continuation of review of Draft Asset Class – Asset Management Plans (ACAMP) to present to various standing committees.
- Ongoing work continuing to align the Financial Asset Register (FAR) and the Operational Asset Register (OAR) – preparing for the 2023/24 comprehensive valuation asset classes Land and Improvements and Aerodromes.

### PREVIOUS MONTH'S ISSUES:

Nil

### FINANCIAL REPORT:

Financial expenditure is as per the budget.

### DEVIATION FROM BUDGET AND POLICY:

Not Applicable

## OPERATONAL PLAN / BUSINESS PLAN – EXCEPTION REPORTING

Strategy (i.e. C5)	Service Area	Description	Highlight/Exception, including explanation
I5	Project Accountability	Develop a Project Accountability Gateways Framework	A review of Project Accountability Gateway (PAG) process is in progress to identify areas of improvement.

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## 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;
- Continuation of data cleansing to ensure data accuracy association with comprehensive valuation of Land & Improvement and Aerodrome asset classes.
- Initial investigations of level of work required in progression of assets into TechOne CiA
- Working with Finance to develop budget / PAG timeline for the 2024/2025 budget.

## 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

- Conducted third round of check in chats with the Nebo and the coast E&I teams.
- Risk management town talks, around the region in partnership with Governance.

#### 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 the end of month.

#### Disaster Resilience Team

- Bushfire mitigation works progressing across the region, with assistance from Parks & Recreation teams to complete emergent works.
- Guardian training conducted in preparation for disaster season.

#### 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 and 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

<p>Report authorised by:</p> <p>DARREN FETTELL</p> <p>Director Corporate, Governance and Financial Services</p> <p>Date: 1 November 2023</p>
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**ATTACHMENTS**

- Nil

**TERM / ACRONYM**

**MEANING**

AOP	Annual Operational Plan
CPA	Corporate Procurement Arrangements
EOI	Expression of Interest
NTT	Notice to Tenderers

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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