



CARPENTARIA SHIRE

Outback by the Sea

BUSINESS PAPER

11 OCTOBER, 2023

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NOTICE OF MEETING

COUNCILLORS:

| | |
|---------------------|-------------|
| Mayor Jack Bawden | Chairperson |
| Cr Ashley Gallagher | |
| Cr Bradley Hawkins | |
| Cr Andrew Murphy | |
| Cr Craig Young | |
| Cr Amanda Scott | |
| Cr Douglas Thomas | |

Please find attached the Agenda for the Ordinary Council Meeting to be held in the Les Wilson Barramundi Discovery Centre, Yappar Street, Karumba commencing at 9:00am.

Mark Crawley
CHIEF EXECUTIVE OFFICER

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- 1 OPENING OF MEETING**
- 2 RECORD OF ATTENDANCE**
- 3 CONDOLENCES**
- 4 CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS**

RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held 20 September 2023 be confirmed.

- 5 BUSINESS ARISING FROM PREVIOUS MEETINGS**
- 6 RECEPTION OF PETITIONS & DEPUTATIONS**
- 7 MAYORAL MINUTES**

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8 CONFIDENTIAL BUSINESS – ADJOURNMENT INTO CLOSED SESSION

In accordance with the *Local Government Act 2009*, and the *Local Government Regulation 2012*, in the opinion of the General manager, the following business is of a kind as referred to in clause 254J(3) of the Regulation, and should be dealt with in a Confidential Session of the Council meeting closed to the press and public.

RECOMMENDATION

That Council adjourn into Closed Session and members of the press and public be excluded from the meeting of the Closed Session, and access to the correspondence and reports relating to the items considered during the course of the Closed Session be withheld unless declassified by separate resolution. This action is taken in accordance with clause 254J(3) of the Local Government Regulation 2012 as the items listed come within the following provisions

8.1 Concealed Water Leak Concession Request - 26-30 Thompson Street, Normanton

This item is classified CONFIDENTIAL under the provisions of clause 254J(3)(d) of the Local Government Regulation 2012, which permits the meeting to be closed to the public for business relating to rating concessions.

8.2 Concealed Water Leak Concession Request - 65 Yappar Street Karumba

This item is classified CONFIDENTIAL under the provisions of clause 254J(3)(d) of the Local Government Regulation 2012, which permits the meeting to be closed to the public for business relating to rating concessions.

8.3 Overdue Rates and Charges - A607 Normanton

This item is classified CONFIDENTIAL under the provisions of clause 254J(3)(d) (e) (f) of the Local Government Regulation 2012, which permits the meeting to be closed to the public for business relating to rating concessions; AND 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; AND matters that may directly affect the health and safety of an individual or a group of individuals.

8.4 Overdue Rates and Charges - Update on Various Properties

This item is classified CONFIDENTIAL under the provisions of clause 254J(3)(d) (e) (f) of the Local Government Regulation 2012, which permits the meeting to be closed to the public for business relating to rating concessions; AND 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; AND matters that may directly affect the health and safety of an individual or a group of individuals.:

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9 REPORTS FROM THE CHIEF EXECUTIVE OFFICER

9.1 CEO REPORT

Attachments: NIL
Author: Mark Crawley - Chief Executive Officer
Date: 4 October 2023

Key Outcome: Day to day management of activities within the Office of the CEO
Key Strategy: As per the Departmental Plan for the Office of the CEO

Executive Summary:

This report provides information and updates to Council on various activities and programs that are facilitated within the Chief Executive Officer's portfolio.

RECOMMENDATION:

That Council:

1. receive and note the Chief Executive Officer's report; and
2. that those matters not covered by resolution be noted.

MEETINGS SCHEDULE

| Date | Time | Event | Location |
|----------------------------|--------|--|-----------|
| Council | | | |
| 11 October 2023 | 9:00am | Ordinary Meeting of Council | LWBDC |
| 12 October 2023 | 8:30am | Workshop – Councillors, CEO, Directors, and Managers | Boardroom |
| 15 November 2023 | 9:00am | Ordinary Meeting of Council | Boardroom |
| 16 November 2023 | 8:30am | Workshop – Councillors, CEO, Directors, and Managers | Boardroom |
| NWQROC and LGAQ | | | |
| 16 October 2023 | | LGAQ Annual Conference | Gladstone |
| 29-30 November 2023 | | NWQROC Meeting | Burketown |

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| Date | Time | Event | Location |
|---|------|-----------|----------|
| Local Government Professionals Australia | | | |
| 23 November 2023 | | CEO Forum | Brisbane |

FINANCIAL REPORT

Governance Income and Expenditure to 31 September 2023

| Row Labels | Sum of Current Budget | Sum of YTD Actual | Sum of Order Value | Sum of Total Actual |
|------------------------------|-----------------------|-------------------|--------------------|---------------------|
| Operating Expenditure | 2,393,234 | 571,505 | 149,391 | 720,896 |
| Communications | 55,400 | 200 | 9,241 | 9,441 |
| Disaster Events | 4,500 | 22,721 | 0 | 22,721 |
| Disaster Preparedness | 74,000 | 41,840 | 0 | 41,840 |
| Elected Members | 572,441 | 84,010 | 3,687 | 87,697 |
| Emergency Response | 51,400 | 4,954 | 0 | 4,954 |
| Governance | 1,635,493 | 393,479 | 117,864 | 511,343 |
| Operational Plan | 0 | 24,300 | 18,600 | 42,900 |
| Operating Income | -24,000 | -6,984 | 0 | -6,984 |
| Disaster Preparedness | -7,000 | -6,984 | 0 | -6,984 |
| Emergency Response | -17,000 | 0 | 0 | 0 |
| Grand Total | 2,369,234 | 564,521 | 149,391 | 713,912 |

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ACTIONS OUTSTANDING FROM PREVIOUS MEETINGS

| Date: | Ref: | Action | Status | Comment |
|-------------|------|---|---------------|--|
| October 20 | 012 | Concessions not granted. Upgrade the signage to provide passcode to airside traffic. | Part complete | Signage yet to be arranged. Someone scratched code on gate post. |
| February 21 | 023 | Approve the request subject to the conditions outlined in the Subordinate Local Law No. 1.2 Commercial use of LG controlled areas and roads | Progressing | Initial letter advising of Council support for use as requested. Follow up to be provided in relation to Local Law conditions |
| May 21 | 007 | Recommend the process to finalise the Water Supply Easements in negotiation with Landholders and finalise all agreements for the water supply at Glenore. | Progressing | Met with Preston Law on 10/2/2022 to progress. Contact made with Dean Patchett to progress the inclusion of the northern section of the easement/road in our asset register |
| August 21 | GB | Pipeline Easement | | |
| June 23 | 004 | Authorise the Chief Executive Officer to make a global offer to settle the claim brought by the Landholder up to the amount of \$100,000 ex GST plus agreed interests and agreed legal costs. | Progressing | Solicitors have prepared offer and sent. |
| June 23 | 007 | Endorsement of the Local Disaster Management Plan and the Evacuation Plan and provide the public with access to the documents on the Council's Website. | Progressing | Documents being finalised for inclusion on the website. Some cosmetic changes required in formatting |
| July 23 | 012 | Authorize the Chief Executive Officer to engage the services under the Local Buy arrangement and promote to the Business Community and provide a report back in relation to the ROI, number of businesses engaged to coincide with the Outback by the Sea Festival. | Complete | Sessions booked in for 9 th and 10 th October in Normanton and Karumba |
| July 23 | GB | CEO to provide advice to staff to allow them to attend future NAIDOC week celebrations | Complete | Will be addressed in September CEO Staff Newsletter |
| August 23 | 012 | Authorise the Chief Executive Officer to continue the work to establish a Company Limited by Guarantee as an overarching Company for the Normanton Child Care and the Les Wilson Barramundi Discovery Centre; and commence discussions with the Department in relation to the process for transferring assets from the Council into the Company for the two Centres; and in developing the Company Charter for the Company (Carpentaria Shire | Progressing | CEO meeting with Department on Friday 15 th September. CEO progressing with King and Company Solicitors. Should have further update at Meeting. |

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| | | Council Owned Enterprises - CSCOE) the Board will initially be made up of the current Carpentaria Shire Councillors and the Director of Corporate Services as the Company Secretary; and provide regular reports to Council on the progress of establishing the new Company Limited by Guarantee | | |
| August 23 | 017 | Adopt the Community Grants, Donations and Support Policy as presented and requests that the Application for Community Donations and Support Form and the Community Donations and Support Guidelines be reviewed as a matter of urgency to align with the new Policy and a new Acquittal Form be developed and implemented | Complete in part Balance progressing | Policy updated and provided to EO-GPC to update register and website Director Community, Tourism and Regional Prosperity working on Guidelines and Acquittal. |
| August 23 | 018 | Procurement of rock armour for the Karumba Point Foreshore | Progressing | Advised consultants of the resolution to purchase rock |
| September 23 | 008 | Call expressions of interest from interested parties for the lease/agistment of Lot 2 on Crown Plan LS11 for a term of 2 years with an option to extend | Progressing | Letter provided to Rodeo Committee to advise of the decision |
| September 23 | 009 | The draft planning scheme to be made available for public notification in accordance with the requirements of the Chief Executive's section 18 notice. | Complete | Consultation has commenced and draft plan is available for inspection and purchase from the Normanton Office and Karumba Service Centre |
| September 23 | GB | CEO to follow up with Collier's in relation to marketing of Lilyvale Lots | Complete | Information provided 12 October 2023, and lots are now advertised for Tender |

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MATTERS FOR COUNCIL CONSIDERATION

1. Covered in separate reports

A separate Report will be provided for all matters for Council consideration.

Recommendation: NIL

MATTERS FOR COUNCIL INFORMATION

2. Leave request

Providing advice to the Council in relation to request for leave between 20th and 24th November whilst in Brisbane to attend the LGMA CEO's Meeting on 23rd November and leave for Monday 27th November 2023.

Recommendation: For information

3. Queensland Connects – QUT and Advance Queensland

Following the leave request above the CEO will attend the last session of the Queensland Connects program in Brisbane between 28th and 30th November. CEO will return to Normanton on Friday 1st December. Travel costs are covered by the Department.

Our team are completing an application for funding to progress the Carpentaria and Kowanyama Collectives. The project aims to establish the innovative Kowanyama and Carpentaria Collectives, empowering local communities to enhance their disaster resilience and to foster local collaboration. This will be achieved by facilitating local engagement and delivering strategic partnerships with key stakeholders to deliver a range of initiatives to build the capacity of Kowanyama and Carpentaria communities.

Our must win battle is “Catalyst to ensure engaged communities drive localized solutions for disaster resilience.” Further information will be provided at the meeting.

Recommendation: For information

4. LGAQ Conference

Annual conference is the following week and Mayor, Deputy Mayor and CEO will be in attendance to represent Council. Our motion has been listed in the agenda for discussion and decision at the conference.

Recommendation: For information

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ACTIONS FROM STRATEGIC INTENT DOCUMENT

| Action | Status | Comment |
|---|--------|--|
| <u>Departmental Plans</u> CEO to work with Senior Leadership Team to complete documents for adoption. | 5% | The Water and Waste Departmental Plan has been updated recently. Office of the CEO Departmental Plan is currently under review |
| <u>Business Cases</u> CEO to work with Senior Leadership Team to ensure the Business Case and Project Plans are completed in preparation for future grant opportunities. | 5% | The draft Business Case and Project Plan have been completed for the School Dam Project. The estimates for the works required and the Cost Benefit Analysis are yet to be completed, there are other Business Cases and Project Plans that are required to be completed. |
| <u>SurePact</u> CEO to work with the Senior Leadership Team to ensure the use of SurePact system becomes part of the day-to-day operations within Council ensuring that projects are well managed, and grants acquitted and managed in accordance with Milestones contained in the Grant Agreements. | 10% | CEO has met with DOE to ensure the use of SurePact is taken up to manage the many projects and contracts under the Engineering Department SurePact will be back on site to undertake further training for some of the new staff. |
| <u>Workforce Strategy and Plan</u> CEO to continue to progress the actions/recommendations contained in the Implementation Plan and regularly update outstanding items as a standard agenda item at the Senior Leadership Team Meetings. | 45% | In the documents provided through the engagement of Davidson's we were provided with an implementation plan to progress where we want to be as an organisation. Some of this work is being undertaken in-house and through support from Peak Services. |
| <u>Accountability</u> Senior Leadership Team to take a more proactive role in ensuring all staff are treated fairly. | 10% | Some training has been provided to the leadership team in relation to |
| <u>Position Descriptions</u> CEO and Manager Human Resources to distribute new PDs to all staff throughout the organisation. New PD's to be utilised for all new recruitment for vacancies as advertised. | 75% | The new Position Descriptions have been completed by Peak Services and are being uploaded into the records management system and old PDs are being archived |
| <u>Performance Reviews</u> Senior Leadership Team to sign off on their individual Performance Plans prior to Christmas Closedown and a first performance review meeting to be held prior to June 2024. | 25% | Peak Services will move onto this work following to completion of the |
| <u>Governance and Policy Review</u> CEO to work with the EO – GPC and the Senior Leadership Team to ensure all the outstanding governance issues are cleared up and completed prior to the hand over to the new CEO. | 60% | The EO-GPC has completed the "quick wins" from the recent review, and we are progressing through the remainder of the items identified in the Governance Review |

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|---|-----|---|
| <u>Governance Framework</u> CEO to prepare a Governance Framework for formal adoption and inclusion on the Council Website. | 20% | CEO has loaded the template of the Governance Framework and will progress the |
| <u>LHAP Housing Strategy</u> CEO to continue to provide the secretarial role for the Advisory Committee and has responsibility for many of the response actions contained in the LHAP Implementation Tracker and continue to progress these in accordance with direction from the Advisory Committee and Council. | 20% | Carpentaria Shire Council has progressed further than the other member council of the WQAC. The Carpentaria Shire Council Housing Strategy is complete and included with the Agenda for October for formal adoption |
| <u>Rent to Buy Scheme</u> CEO to meet with the Department to progress this initiative and obtain support from the Department to progress | 15% | CEO has met with the Department in relation to this. Obtained examples of what some other Councils are doing in this space. |
| <u>Residential Subdivision</u> CEO to work with surveyor and the Department to progress this parcel of land for further development to provide additional residential lots in the Normanton community. | 20% | Draft survey layouts have been provided and the CEO has commenced discussions with the Department in relation to the acquisition of land for future urban expansion |
| <u>Gough Street – Units</u> CEO will continue to work with the architects to ensure the plans are provided to Council to allow for the development of a further scope of works to prepare tender documents that will allow for the calling of tenders for a design and construct for the multi-unit development for further staff accommodation when funds become available to progress this important initiative. | 20% | Architect has been engaged and visited site. Also held discussions with Councillors to ascertain input into the layout, yield, and possible design |
| <u>Candidate Information Session</u> CEO to prepare a presentation and conduct an information session for intending candidates prior to the close of nominations for the 2024 local government election. | 10% | The information that was provided for the 2020 Candidates will be updated to reflect the current local government environment for intending candidates and provided as an information session toward the end of the calendar year or early next year. |
| <u>Councillor Induction Handbook</u> CEO to prepare the Induction Handbooks for the incoming Councillors and present at the Induction. Also, to prepare a presentation for the Induction Workshop with new elected members following the declaration of the poll and the Post-Election Meeting. | 35% | The template from the Handbook provided to the Councillors following the 2020 Election will be updated to ensure the latest information is available to the 2024 cohort of Councillors following the March/April 2024 Local Government Election |
| <u>Company Limited by Guarantee</u> CEO to meet with the Department to | 10% | The CEO has met with the Department and progressed discussions with King and |

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| | | |
|--|-----|---|
| ascertain if the establishment of a company limited by guarantee will be supported including the transfer of assets from Council to the newly established Company. CEO to also commence, following confirmation from the Department, the development of Policies and Procedures and the other Governance arrangements for the Company's establishment. | | Company Solicitors. In discussions with King and Company an option will be provided in relation to a Company Limited by Shares, pros, and cons for both will be provided for consideration |
| <u>WH&S and Psychosocial Health</u> CEO and Senior Leadership Team to ensure that WH&S continues to remain front of mind and we continue to strive to achieve the identified targets set in the WH&S Safety Management System. | 25% | We are implementing good practices in relation to WH&S and training has been provided to Supervisors in relation to Psychosocial Health. A new system – SkyTrust has been installed and rolled out throughout Council. |
| <u>Small Business Friendly</u> CEO to work with the Director Community Services, Tourism and Regional Prosperity and the Manager Economic and Community Development to progress the Accelerator Program as part of the Small Business Friendly program | 10% | Charter has been signed and we are working through the documentation provided by the Office of the Small Business Commissioner in relation to the Accelerator Program. |
| <u>Recruitment of new CEO</u> CEO to prepare a report and advertise a Special Meeting with agenda item to include the recruitment for new CEO as soon as possible following the Post-Election Meeting. | 5% | A report will be drafted for the Special Meeting to follow the Post-Election Meeting to allow the elected members to decide on the recruitment of the new CEO. |
| <u>New CEO – Handover Notes</u> CEO to prepare detailed handover notes to provide to the new CEO as part of the smooth transition between current CEO and incoming CEO. | 10% | The compilation of Hand-Over Notes for the incoming CEO have been started. |

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9.2 ADOPTION OF HOUSING STRATEGY

| | |
|----------------------|--|
| Attachments: | 9.2.1. Carpentaria Shire Housing Strategy ↓ |
| Author: | Mark Crawley - Chief Executive Officer |
| Date: | 4 October 2023 |
| Key Outcome: | Day to day management of activities within the Office of the CEO |
| Key Strategy: | As per the Departmental Plan for the Office of the CEO |

Executive Summary:

One of the actions in the Response Opportunities contained in the Local Housing Action Plan was the adoption of a Shire Housing Strategy, the draft Strategy was presented for consideration and adoption in August and has been distributed for consultation and comment.

RECOMMENDATION:

That Council adopt the Carpentaria Shire Housing Strategy as presented.

Background:

The action listed below is identified in the Local Housing Action Plan that was adopted by Council in December 2022.

Under the Planning Section of the actions in the Response Opportunities the following action was proposed: -

| Item | Action | Timeframe |
|------|--|-----------|
| 2.2 | Prepare a draft Carpentaria Shire Council Housing Strategy with targeted action for the next 10 years in consultation with the community, business sector and government agencies and informed by other policy settings such as, infrastructure and servicing, transport, economic development, and environmental management | 12 months |

Following the adoption of the draft Strategy by Council at the August 2023 Ordinary General Meeting, the draft was released to the community and key stakeholder (including the Local Housing Action Plan Advisory Committee) for review and input. The comments and input received has been included in the Strategy with track changes to highlight the changes and is now presented before Council for formal adoption.

Consultation (Internal/External):

- Western Queensland Alliance of Councils
- North West Queensland Regional Organisation of Councils
- Community, via website and Social Media
- LHAP Advisory Committee
- Various Government Departments

Legal Implications:

- Not Applicable
-

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Financial and Resource Implications:

- Part of Council operations, allocation of budget will be required for the land development and housing development proposed in the Strategy – most tied to funding.

Risk Management Implications:

- Workplace Health and Safety Risk is assessed as low
- Financial Risk is assessed as medium
- Public Perception and Reputation Risk is assessed as low



Housing Strategy (Draft)

Carpentaria Shire Council

www.carpentaria.qld.gov.au

September 2023

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Introduction

The development of a Carpentaria Shire Council Housing Strategy was identified in the Local Housing Action Plan (LHAP) and this Strategy has been developed to capture and monitor the outcomes and actions needed from the Carpentaria Shire Council to address the housing issues that face the Carpentaria Region.

Introduction

Like many Councils in Western Queensland, and to a larger extent across the Nation, Carpentaria Shire Council is greatly concerned by the housing crisis. The housing crisis is having a significant impact on the social and economic fabric of the community and requires action by all levels of government as well as the broader community. The Carpentaria Shire has a finite supply of developable urban land and housing supply is almost non-existent with evidence of overcrowding within the community.

Council understands that it has a role in engaging with others to work towards a housing solution before these social and economic impacts worsen. In December 2022 Carpentaria Shire Council (the first of the Western Queensland Alliance of Council (WQAC) member Councils) endorsed the Local Housing Action Plan (LHAP), a comprehensive plan that identified key focus areas and response opportunities in relation to housing in the Shire. The LHAP identified the need for a Carpentaria Shire Council Housing Strategy and the development of this strategy sets the focus for Council as it related to its role in the housing crisis.

This Housing Strategy seeks to set a clear plan for Councils involvement in relation to housing in Carpentaria Shire and provides for regular monitoring and review to ensure our outcomes and actions as set out in this strategy are achieved, to enable investment, housing choice (there must be other options to single dwellings on large lots), diversity, and affordability to meet the current and future needs of the community and we provide for our own needs for housing in the process.

Critical to the success of this strategy will be ongoing partnerships and frank and open conversations with the State and Federal Government, with other community housing providers, (all of whom are members of the LHAP Advisory Committee) and with the Carpentaria community. In essence this can be summarized as ensuring there is the right amount of housing, of the right type and size, in the right place and with the right tenure for our community and is affordable.

As we have mentioned the Carpentaria Shire Council is not alone in the struggle to assist its residents with the availability of basic housing needs and acknowledges the challenges other surrounding Councils are also facing. Council recognises it is going to take commitment and partnerships at all levels of Government as well as industry and community groups to address the housing challenges.

If tourism can continue to grow, mining sector further develop, and agriculture diversity further than those sectors would bring additional population growth and demand for housing. If the economy doesn't continue its current growth path or diversify, then housing demand may soften in future. But the balance of probabilities would suggest demand for housing will remain robust into the foreseeable future. For further information on the economic impacts and future economic development please reference the Council's Economic Development Strategy available on the Website

All the documents in relation to the Housing Challenges and what the Council is doing are available on the Council website at <https://www.carpentaria.qld.gov.au/advocacy>

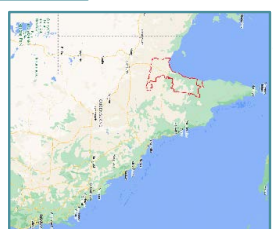
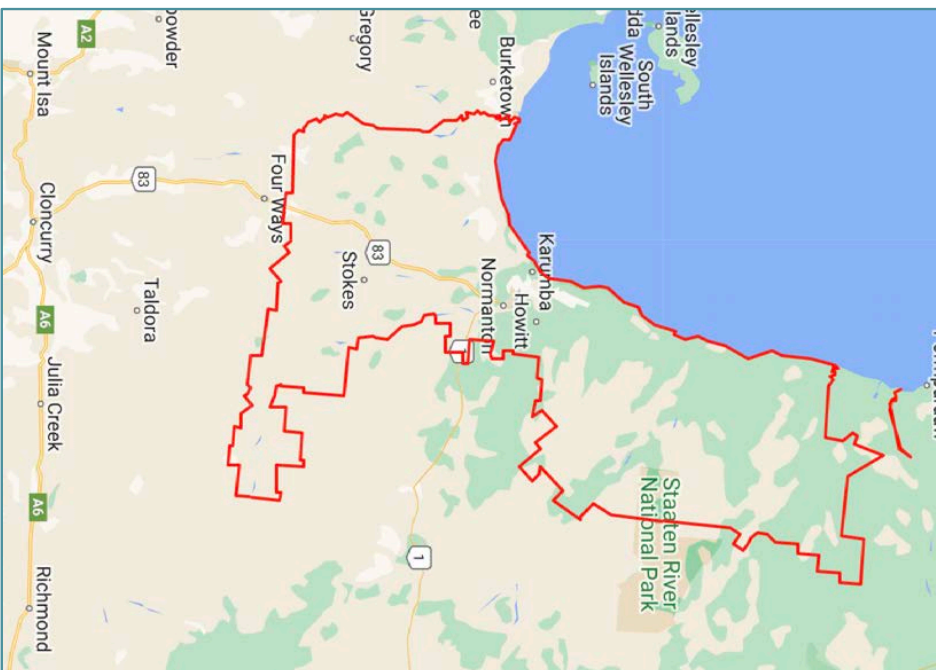
Carpentaria Shire Council key details

- Carpentaria Local Government Area (LGA) has a total land area of 64,121 km².
- Normanton is the main population centre and is located approximately 2,066km, or 22.5-hours' drive, north-west of Brisbane. Cairns is 678km to the east, an 8-hour drive.
- Karumba is the shire's other centre north of Normanton located at the mouth of the Norman River on the Gulf of Carpentaria.
- The community supports a mix of industries with agriculture, being a primary focus through beef production and commercial fishing.
- The region also has a growing tourism sector, with visitors drawn to coastal areas, scenic landscapes, cultural experiences, recreational fishing, and spectacular sunsets.

Why have a Housing Strategy

The purpose of this strategy is to set a clear vision and establish key outcomes and an action plan for Carpentaria Shire Council, about accommodating residents now and into the future. It is a statement to the community of how committed Council is to being part of the housing solution, including housing solutions for visitors and contractors.

The strategy will guide Council decision making, inform planning policy and Council actions and investment regarding planning for and achieving the necessary housing across the Shire, to ensure we cater for all housing needs and particularly those of the most vulnerable in our community. An increased level of commitment, resourcing and investment is necessary if Council is to have some impact on addressing the housing challenges.



Clarifying Housing Terminology

It is important to be clear about terminology and what is meant by each type of housing, there is often confusion or misunderstanding of these terms. Some are defined through State legislation and for clarity, throughout this document have the meaning outlined below.

| Terminology | Clarification |
|--------------------|--|
| Affordable Housing | Housing that is appropriate to the needs of households with low to moderate incomes, if the members of the households will spend no more than 30% of gross income on housing costs. (Defined in the Planning Regulation 2017) As an example, housing subsidised through the National Rental Affordability Scheme (NRAS) Households spending greater than 30% of gross income on housing costs are living in housing stress |
| Affordable Living | Affordable living means the total cost of living, including the dwelling cost or cost of renting a dwelling in addition to, the costs of living, including accessing employment, services, open space, family, and friends. (Defined in the Qld State Planning Policy 2017) Transport costs are a significant component of living costs, especially for residents further from established centres. |
| Social Housing | Housing for a residential use, other than crisis accommodation, that is either provided by: <ul style="list-style-type: none"> • the state as public housing, as defined in the Planning Regulation 2017; or • an entity other than the state (e.g, a not-for-profit organisation or local government) as community housing. (Defined in the Qld State Planning Policy 2017) |
| Public Housing | Housing provided by, or for, the State or a statutory body representing the State: - <ul style="list-style-type: none"> • for short- or long-term residential use; and • totally or partly subsidised by the State or a statutory body representing the State. It includes services provided mainly for residents of the housing. (Defined in the Planning Regulation 2017) |
| Accessible Housing | Dwellings designed to Liveable Housing Australia - Liveable Housing Design Guidelines Platinum level or National Disability Insurance Scheme (NDIS) Specialist Disability Accommodation Design Standard of fully accessible or high physical support. |
| Crisis Housing | Provision of short-term accommodation to people who are homeless or at risk of homelessness, individuals or families escaping domestic violence or in crisis, to assist them to move towards independent living. It is not a replacement or duplication of other forms of social housing. |



| Terminology | Clarification |
|----------------------|---|
| Build-to-Rent | Residential developments focussed on providing secure, long-term rental tenancies rather than upfront sales. Build-to-rent provides an opportunity for discounted rental housing this can be achieved by the private sector or through partnering with government. |
| Key Worker | Any employees in services that are essential to the functioning of Carpentaria Shire but who earn low to moderate incomes, and whose work role requires them being physically present at a place of work rather than being able to work from home. This includes health workers, teachers, emergency services, personal support workers, transport workers, hospitality and accommodation workers, retail workers, tradespeople, and many others. |





Community Snapshot

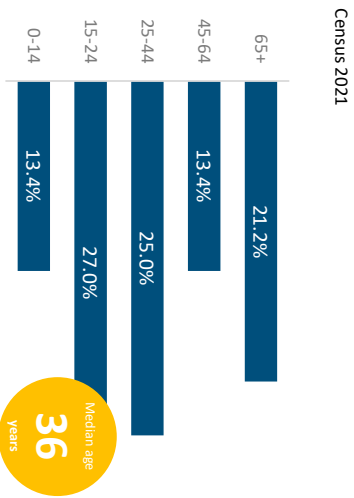
The information to follow provides a snapshot of the demographic characteristics and housing characteristics that have been obtained from the Census and other sources. Some of this needs to be further reviewed for accuracy and will be undertaken as part of the Local Housing Action Plan (LHAP) Advisory Committee's work.



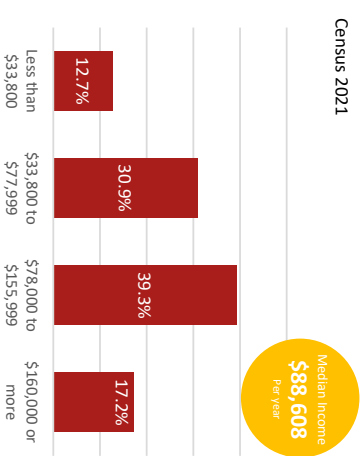
Key Demographic Characteristics

Estimated resident population is **2090** and is projected to reduce to **2078** by 2041 (-0.57%)

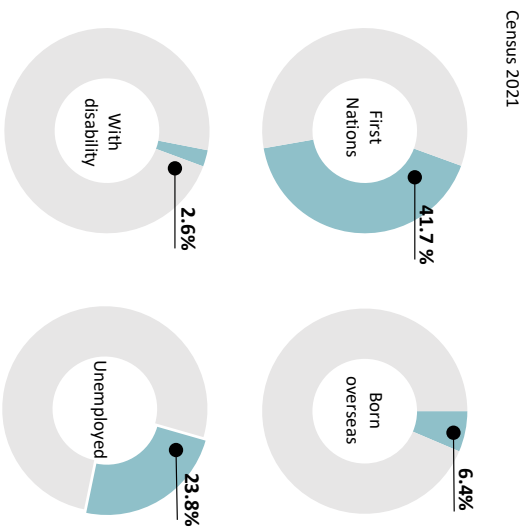
Age



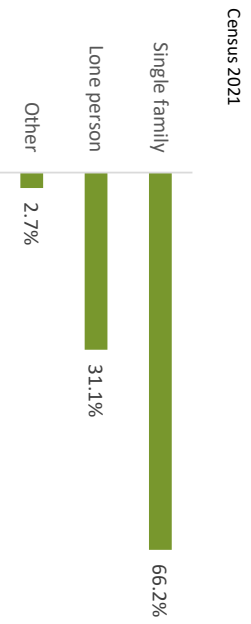
Family Income



Other characteristics



Household composition



Family composition

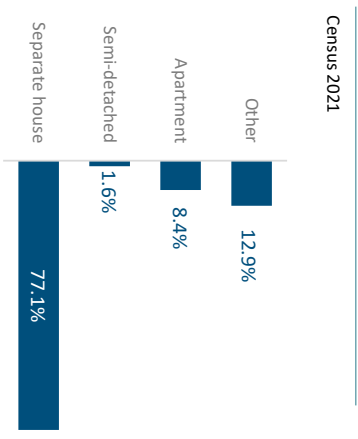




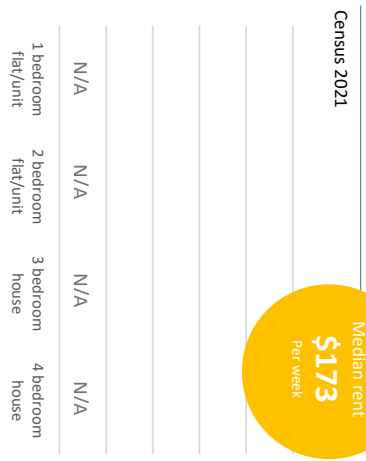
Key Housing Characteristics

Total Occupied dwellings (2021) 759

Dwellings by Structure



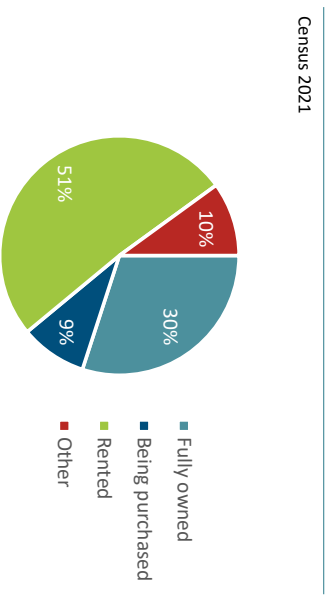
Median rent



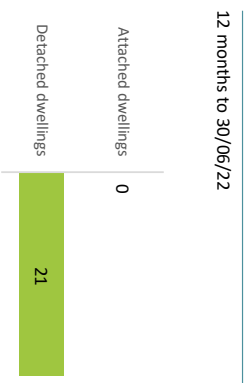
Building approvals



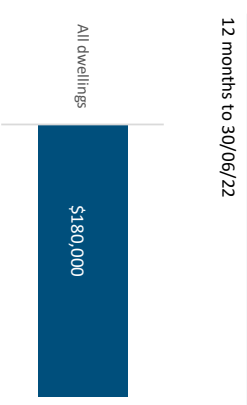
Dwellings by Tenure



Number of sales



Median Sales Price





Councils Role

Council has a variety of roles when it comes to housing, some of which are undertaken as a provider of last resort. Council sees its role as the following, Advocacy, Planning / Regulation, Partnering and Delivering in relation to the Housing Issue facing the Nation. Council will continue to work with the Local Housing Action Plan Advisory Committee to address the actions identified in the Response Opportunities section of the Plan.

1. Advocacy

The Council, as a member of the North West Queensland Regional Organisation of Council (NWQROC) and Western Queensland Alliance of Councils (WQAC), participated in the development of the Local Housing Action Plan (LHAP), Carpentaria Shire Council was the first of the member Councils to adopt the Local Housing Action Plan, establish Terms of Reference for the Committee and hold the inaugural meeting.

Carpentaria Shire Council will advocate to other levels of government for increased investment in and the supply of affordable housing in Carpentaria Shire. Council will advocate for other levels of government to review their land holdings and make suitable land available for the provision of social and community housing. Council will also advocate for changes to policy and planning regulations to assist in the implementation of the outcomes and action identified in this Housing Strategy. Council together with the stakeholder reference group, will raise awareness about the need for social and community housing to meet the needs of our community.

2. Planning / Regulation

The Council is in the process of developing a new planning scheme as the current planning scheme is dated. The timelines for the new planning scheme should have it completed by April 2024, given the election year it may be held over until the conclusion of the local government elections in 2024 and formally adopted ~~then~~ before June 2024.

3. Partnering

Carpentaria Shire Council's LHAP Advisory Committee includes representatives from the State Government, Q-Build and Bynoe CACS, who are also a large local housing providers within the Region. Council will proactively partner with State and Commonwealth governments in the increased provision of social and community housing within Carpentaria Shire Council area. Council will partner with community housing providers, the not-for-profit sector, and the private sector to collectively address the housing challenges our Shire faces.

4. Delivering

Council will not become a direct housing provider, except for its own needs, however Council will partner with Housing Providers and other levels of government in the delivery of housing by reviewing and making available suitable land holdings and other resources to facilitate delivery of social and affordable housing.

Land availability - Subdivision

Lilyvale Rural Residential Estate

The Lilyvale Rural Residential Subdivision is now complete, and work is progressing on the marketing of the lots to members of the public. A potential buyers guide has been produced and an entry statement has been erected at the entrance to the Estate. The twenty-eight lots will be sold through a public auction and tender process over two or three stages. With the first four to six lots being sold via auction.

Colliers have been engaged by Council to progress the marketing and sale of lots. This was delayed due to the extended wet season and road closures. The internal roads are currently of a gravel construction and may be sealed at some time in the future when additional funds are available to allow for the increased level of service for the lots. Crossovers will be constructed by Council when the building locations have been sorted to allow for direct access onto the parcels from the road in locations that suit the buyer's residential development.

Ellis Street Residential Subdivision

The last remaining land for residential development is available within the Normanton Township. As indicated on the plan below it is envisaged that the development will be done in four stages with stage one being developed quite quickly due to services in the vicinity of the proposed stage one, this may facilitate the construction of housing as required by State Government. The proposed development will provide an additional 60 residential lots in the Normanton community. Water, Sewer, and the streets will need to be planned and developed as the project is completed in stages and then released to the community through an auction or tender process.

Goal Reserve

Council purchased the Goal Reserve as freehold land from the State Government following the announcement that it was surplus to the requirements of Queensland Police. The former Goal Reserve is an area of 3.892ha and described as Lot 87 on CP N14855. The area is in the vicinity of the hospital and would allow for larger residential lots on higher ground off Old Hospital Road. Planning and an assessment of the availability of services (water and Sewer) would need to be undertaken.



Liljvale Rural Residential Estate

Ellis Street Residential Sub-Division

Goal Reserve (Near Hospital)



Industrial Land - subdivision

Requests have been received by Council from members of the public for the further development of industrial land in the vicinity of the airport and current industrial estate.

Council is looking at options available to the Council for land in this vicinity and these will be progressed and presented to Council for further consideration. There are a couple of options that could be developed in the future.

Aged Accommodation

Council provides aged pensioner housing in the area. A total of 8 units are provided in Normanton and 8 in Karumba. With the aged population increasing there is likely to be a need for additional accommodation. More research is needed in this area.

Employee Housing (Council and State Government)

To employ appropriately skilled and suitable employees, employers are required to prioritise attraction and retention incentives such as housing when housing stock is limited, and the standards do not match accommodation expectations.

Relocating an employee's family away from more populated areas creates stress, therefore, availability of good standard housing assists in the transition and performance. Council provides houses for 33 staff including 3 contractors and 4 childcare staff – these are leased with a variety of subsidy levels, generally depending on the negotiations to attract the right staff at a reasonable cost. Increasingly, the need is to provide free or heavily subsidised rental arrangements.

The State Government supplies housing for its employees under 2 systems. GEH provides a range of housing types for government employees in government owned dwellings. The majority are provided for Police, Health, and Education. In addition, these departments provide "operational housing" for staff where located on operational sites e.g., police stations, hospitals and schools. They also rent housing in the private market.

Recent advice from GEH indicates their intention to provide a further 14 residences in Normanton (3 houses and 11 units) to provide accommodation for health, education, and ambulance staff over the next 5 years ~~to 2028~~. Six of these have been handed over to Q-Build for delivery ~~by January 2024 over the next 6 months~~. Also, GEH is currently in discussion with Council about any future land available for the balance of their needs over the 4 vacant lots plus underutilised land they currently hold.

Private rentals for employee housing are also in use throughout the towns.

Council Housing

The Carpentaria Shire Council has a variety of housing currently available for rental to staff. The housing is broken up into the following units of accommodation:

Normanton

- 3 x 4 Bedroom houses
- 18 x 3 Bedroom houses
- 11 x 2 Bedroom houses
- 4 x 1 Bedroom single quarters (Norman Street)
- 1 x 1 Bedroom Caretakers Unit



Karumba

- 3 x 3 Bedroom houses
- 5 x 1 Bedroom single quarters (Karumba Depot)
- 2 x 1 Bedroom units

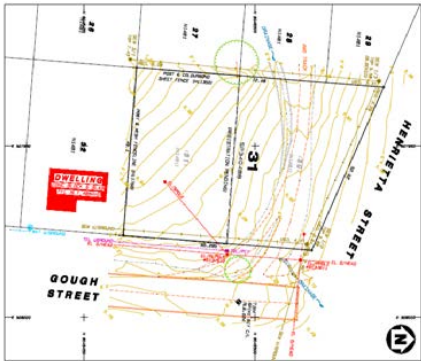
Council Housing – Rent to Buy Scheme

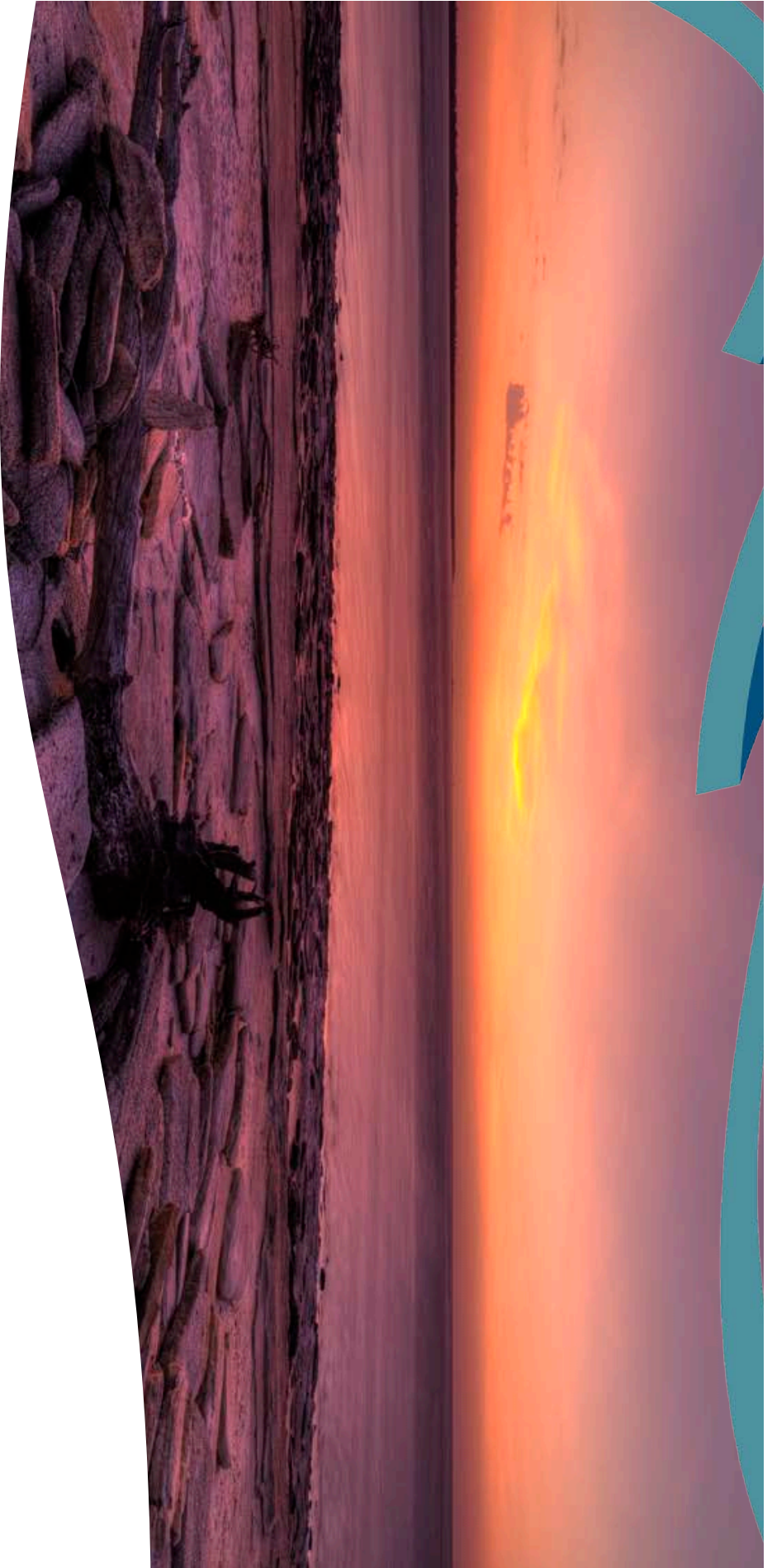
Council has resolved to commence investigating a scheme where long term staff can take out an option to rent to buy the residence they are occupying. Council Officers have met with Officers from the Department to progress this as an option for staff. To progress this Council will need to develop a range of policies and guidelines and seek ministerial and treasury approval before progressing further in offering to staff.

As Council receives funds from this initiative the funds will be re-invested into producing new housing stock to assist with the attraction and retention of staff to the Region.

Unit Development – 1 and 2 bedroom – Gough Street Normanton

Council has a parcel of land located at 5 Gough Street and has acquired the neighbouring lot from a private landowner and will amalgamate the two lots to form a single parcel of 3,111 m². The intention is to build up to 10 units of accommodation (or more) in 1- and 2-bedroom formats to rent to staff. The amalgamation of the lots is proceeding with plans about to be registered, and two Cairns architects have responded to the FOI to undertake works to progress. Part of the parcel is in a low area, maybe car parking could be placed in this area.





Outcomes and Actions

A local housing action plan enables engagement across all levels of government, and benefits from partnerships between private and not-for-profit organisations. An initial set of tactical actions has been developed, enabling refinement through an ongoing iterative process. These actions provide for a targeted response and outcomes that will seek to either create immediate benefit or establish a foundation for the next phase of actions. More specific responses then can be determined that provide flexibility in delivery and support each of the broad areas identified.

Outcomes and Actions

The Carpentaria Shire Council with the support of the Queensland Government through the Queensland Housing and Homelessness Action Plan 2021-2025 is committed to engage in the delivery of its initial Local Housing Action Plan through a set of actions, developed to target immediate to longer term housing responses. One of those actions, was the development of a Carpentaria Shire Council Housing Strategy, the outcomes and actions listed below are what the Carpentaria Shire Council will deliver on behalf of the community.

| 1.0 Advocacy | | | |
|-----------------------------|--|--|--|
| 1.1 LHAP Advisory Committee | Action | Timing | Comments |
| | Establish the LHAP Advisory Committee and commence works to address and progress the actions identified in the LHAP and provide regular reports to Council | Last Quarter 2022-2023 financial year | 2 committee meetings have been conducted in June and early August. CEO has provided comments on the Action Items identified in the LHAP and distributed to Committee |
| | Provide an update of the progress against actions identified in the LHAP and include in the Carpentaria Shire Council Annual Report | Commencing with the 2022-2023 Annual Report. | Little to report in the first financial year but will provide a commencement to the process of providing annual report to the community |

| 2.0 Planning / Regulation | | | |
|---------------------------------------|---|---------------------------------------|---|
| 2.1 Carpentaria Shire Planning Scheme | Action | Timing | Comments |
| | Continue the process to develop a new planning scheme for the Carpentaria Shire Council to assist in facilitation of development within the Carpentaria Shire Communities | Finalise Planning Scheme by June 2024 | First State Interest Check has been conducted. |
| | Provide regular updates to the Councilors, through the Planning Consultant, regarding the progress of the new scheme | On-Going | Consultant provides a regular update on progress against the timelines for the development of the new Planning Scheme |

| 3.0 Partnering | | | |
|----------------------------|--|----------|---|
| | Action | Timing | Comments |
| 3.1 State Government | Ascertain housing numbers to be constructed for social/community housing and government employee housing (GEH), also whether the individual departments have any housing stock plans | On-Going | State government is represented on the LHAP <u>Advisory Committee</u> and Q-Build are also members |
| | Maintain a watching brief in relation to the Modified Method of Constructions (MMC) proposed by Q-Build and the development of a centre in Cairns | On-Going | Continue to liaise with Q-Build in relation to this initiative |
| 3.2 Federal Government | Ascertain if funding is available for the development of residential land for subdivision | On-Going | Ascertain if Council is eligible for funding that may be available from the Federal Government to progress subdivisions |
| 3.3 Investors | Some investors have been identified as part of the work being undertaken by the Western Queensland Alliance of Councils (WQAC) | On-Going | Maintain a watching brief on the progress of the WQAC in relation to this initiative |
| 3.4 Financial Institutions | Lending institutions acceptance to lend to potential investors in the Carpentaria Postcodes of 4890 and 4891 | On-Going | Further advocacy will be required within this area as we progress through the actions identified in the LHAP. <u>Lending institutions in the Region have a requirement for a higher deposit (up to 40%) than in other major metropolitan and regional centres.</u> |

| 4.0 Delivery | | | |
|---|--|--|---|
| 4.1 Land Development | Action | Timing | Comments |
| 4.1.1 Lityvale Rural Residential Estate | Engage the services of a real estate agency to market the available lots via a call for expressions of interest from the public | January 2023 | Colliers in Cairns have been engaged to market the lots. Stage one to sell 14 lots |
| | Commence the works necessary to bring the second stage of the development to market | 2024-2025 first quarter | Engineering to prepare a program of works and ensure budget funds are allocated to undertake the necessary works |
| 4.1.2 Ellis Street | Commence discussions with the Department of Resources to purchase the land identified for future urban expansion | Commenced | CEO has made contact with the Department and commenced discussions and lodge the necessary application to purchase the parcel of land to subdivide for urban expansion |
| 4.1.3 Goal Reserve | Work with surveyor to prepare plans for lodgement for development application to affect the new parcels required within the proposed development | Commenced | Ausnorth Consultants have provided options for the proposed subdivision |
| | Ascertain the intention of the Councilors in relation to the Lots and the potential lot sizes desired for the development | First quarter 2023-2024 financial year | These could be developed as lifestyle lots closer to the CBD for those members of the public seeking larger lot sizes close to town |
| | Engage the services of surveyor to provide indicative lots for the proposed development | January 2024 | Initial discussions have been held between CEO and Ausnorth Consultants regarding this and potential for future development |
| 4.1.4 Industrial Land | Engage surveyor to provide options for parcels of land in the vicinity of the airport to open more land for industrial purposes | Commenced | Ausnorth Consultants have been requested to provide two options for land within the vicinity of the aerodrome near the current industrial estate |

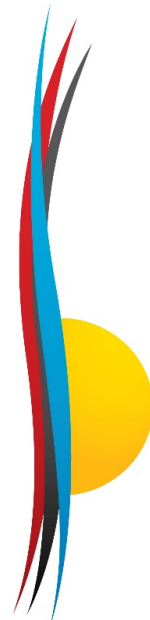
| 4.0 Delivery (Con't) | | | |
|-------------------------------|--|--|---|
| 4.2 Aged Accommodation | Action | Timing | Comments |
| | Investigate the need for additional units of accommodation as the public continues to age in place. | Second quarter of the 2024-2025 financial year | Undertake a community survey of demand for unit accommodation for our aged citizens. |
| 4.3 Employee Housing | Action | Timing | Comments |
| 4.3.1 Council Housing | Ensure a program of regular maintenance and upgrades are undertaken on the current stocks of Council houses to ensure they are well maintained and provide | On-going | Condition assessment have been carried out on all the Council houses and facilities. Asset management plans are currently in development and programs will be established to ensure priority is applied where needed |
| 4.3.2 Rent to buy | Commence discussions with the Department of State Development, Infrastructure, Local Government and Planning on possibility of implementing such a scheme and if there is sufficient support for Council to submit to Minister and Treasurer | A.S.A.P. | CEO has had preliminary discussions with the Department, and this is supported as it has been used by Councils previously. Council has endorsed actions to progress. |
| | Commence the development of policies for the establishment of the Rent to Buys scheme for Council employees | First quarter 2023-2024 financial year | CEO to approach other Councils that have provided similar initiatives to draft policies that will suit the Carpentaria Shire Council |
| | Call for expressions of interest from current employees renting accommodation from Council | | |

| 4.0 Delivery (Con't) | | | |
|---|---|--|--|
| 4.3.3 Unit Development | | | |
| Call for expressions of interest from interested architects based in Cairns to provide indicative drawing of possible layouts | July 2023 | | EOI released via Vendor Panel in July to firms based in Cairns and two EOIs were received. These have been assessed and will be presented to the August Council Meeting for consideration. |
| Engage architects to provide options to allow for the development of a scope of works for the calling of tenders for design and construct when funding becomes available to progress this initiative. | Second quarter 2023-2024 financial year | | Architects engaged and design options provided to Council for consideration. |
| As funds are identified – call Tender for design and construct of units for staff accommodation | 2025 possibly – depending on funding | | This may be progressed earlier than indicated of funds are identified and this project realised. |

Some closing remarks concerning not acting on the Housing requirements for our community from all levels of Government.

Without investment in accommodation, there are several economic risks to the economy including:

1. Significant projects will not be invested in because workers and families cannot be accommodated.
2. There is potential for increased worker camps, which add little value to social fabric of community or the economy as workers fly in and out without becoming involved in community or purchasing goods within town.
3. If the infrastructure projects are successful without investment in accommodation, this will significantly increase the number of FIFO workers in the region. This impacts on the ability to grow the tourism industry as FIFO workers book out visitor accommodation. It also puts pressure on rental market with prices increasing exacerbating social housing issues eg: Karratha.
4. Type of accommodation - there is a standard of accommodation expected by workers from outside of regional/remote areas that can impact on their decision to move to these areas.
5. The consequence of not expanding housing means population cannot expand, which impacts on Government investment in services and grant funding.



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BUSINESS PAPERS

9.3 HUMAN RESOURCES REPORT

Attachments: 9.3.1. Safeplan Progress Report to September 2023 [↓](#)

Author: Lisa Ruyg - Manager Human Resources

Date: 4 October 2023

Key Outcome: 1.1 – Responsive and effective service delivery

Key Strategy: 1.1.1 Foster appropriate corporate culture that aligns with Council's Mission, Values and Behaviours.

Executive Summary:

This report provides information on the progress of SAFEPLAN, Council's safety management system, and an update on general human resource matters.

RECOMMENDATION:

That Council accepts the report for information.

1. Work, Health & Safety Report

The Safeplan progress report to September 2023 is attached.

2. Staff Movements

Arrivals

Steve Clark

Truck Driver/ Plant Operator

Amanda Farraway

Casual Tourism and Events Officer

Departures

Lisa Ruyg

Manager Human Resources

Cherie Schafer

Manager Economic and Community Development

3. Current Recruitments

- Senior Water Treatment Plant Operator
- Centre Coordinator – Les Wilson Barramundi Discovery Centre
- Lead Educator – Recruitment being facilitated by Astute Early Learning
- Water Treatment Plant Operator
- Assistant Stores Officer (6 months – leave coverage)
- Tourism and Events Officer

4. Random Drug & Alcohol Testing Program

- Testing conducted 27 September – 3 October 2023 Nil detections recorded

BUSINESS PAPERS

5. Training Activities

Pole Saw, Felled Trees, and Backhoe Competency

31 October – 2 November 2023

6. Operating Budget and Expenditure

| | Sum of Original Budget | Sum of YTD Actual | Sum of Order Value | Sum of Total Actual |
|-------------------------------|------------------------|-------------------|--------------------|---------------------|
| Operating Expenditure | | | | |
| Apprenticeships / Traineeship | 67,000 | 12,791 | 7,993 | 20,784 |
| Enterprise Bargaining | 35,000 | 0 | 0 | 0 |
| Human Resource Operations | 449,344 | 79,985 | 74,076 | 154,061 |
| Learning & Development | 208,800 | 29,213 | 33,816 | 63,028 |
| Workplace Health And Safety | 528,294 | 93,740 | 81,402 | 175,142 |
| Operating Income | | | | |
| Apprenticeships / Traineeship | -53,000 | 0 | 0 | 0 |
| Operating Income Total | -53,000 | 0 | 0 | 0 |
| Grand Total | 1,235,438 | 215,728 | 197,286 | 413,015 |

Consultation (Internal/External):

- Executive Leadership Team
- WHS Advisor
- Advanced Industry Training
- The Drug Detection Agency
- Astute Early Learning

Legal Implications:

- Within normal operational parameters.

Financial and Resource Implications:

- Within allocated budget.

Risk Management Implications:

- Within normal operational parameters.



CSC WHSMP Progress Report – Sep 2023 (Report for year 2023-2024)

| CSC WHSMP Key Performance Indicators (KPIs) | Scheme Current | CSC Actual YTD 2022 | CSC Actual YTD 2023 | CSC KPI Year Target | KPI YTD Comparison |
|---|----------------|---------------------|---------------------|---------------------|--------------------|
| Average Scheme Frequency Rate (* Formula = Number of LTI for every million hrs worked) | 8.47 | 0 | 1 | <5 LTI | 1 |
| Average Scheme Duration Rate (*Formula = Average Number of days lost per LTI) | 13.05 | 0 | 2 | <112 Days | 2 |
| Progressive Frequency Rate YTD (B) group = wages greater than \$5 million – less than \$10 million | 10.78 | 0.00 | 22.20 | <20.60 Annual | 22.20 |
| Progressive duration rate YTD (B) group = wages greater than \$5 million – less than \$10 million | 16.50 | 0.00 | 2.00 | <19.93 Annual | 2.00 |
| Percentage of hazard inspections completed as per Matrices | N/A | 100.00% | 160.00% | 95% | 100.00% |
| Action Statistics from Skytrust – Percentage of actions completed against number added each month | N/A | 40.00% | 50.00% | 90% | 67.28% |
| Delivery of Take 5 courses on Skytrust | N/A | 78.79% | 64.74% | 90% | 78.30% |
| Percentage of Quarterly Action Plan items completed - July to Sept 2023 | N/A | | 89.51% | 70% | 89.51% |
| Note* Legislation requires LGW to count part days lost as full days. | | | | | |

| Mechanism of injury for claims submitted | YTD 2022/2023 | Days Lost |
|---|-------------------|-----------|
| 42 Muscular stress while handling objects | 1 | 5 |
| Total | 1 | 5 |
| Statutory Paid | \$1,321.20 | |

| Mechanism of injury for claims submitted | YTD 2023/2024 | Days Lost |
|--|---------------|-----------|
| 28 Being hit by moving object | | |
| 21 Being hit by falling objects | | |
| 42 Muscular stress while handling objects | | |
| 43 Muscular stress with no objects being handled | | |
| 41 Muscular stress while lifting | 1 | 2 |
| 01 Falls from a height | | |
| 26 Being trapped between Static objects | | |
| 92 Vehicle Accident | | |
| Total | 1 | 2 |
| Statutory Paid | TBA | |

| LGW Data: 2022 – 2023 YTD | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|---|------|------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| CSC LTIFR YTD LGW Data | 0 | 0 | 22.20 | | | | | | | | | |
| Group B LTIFR YTD (Councils with wages > \$5 mil< \$10 mil) | 5.39 | 8.08 | 10.78 | | | | | | | | | |
| CSC LTI's each month | 0 | 1 | 0 | | | | | | | | | |

| LGW Data: 2022 – 2023 YTD | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|---|------|-------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| CSC Duration Rate YTD LGW data | 0 | 0 | 2.00 | | | | | | | | | |
| Average duration rate for Group B (Councils with wages > \$5 mil<\$10 mil)) | 8.00 | 16.67 | 16.50 | | | | | | | | | |
| CSC Days lost YTD | 0 | 2 | 0 | | | | | | | | | |

There was 0 Incident Reports submitted where an injury was sustained in September. There were 4 x property damage reports. 1 x bird into windscreen, 1 x jockey wheel damaged, 1 x broken shockie, 1 x roller window broken.

The one compensation claim for the 2-day LTI in August has no Stat Paid data to date.

BUSINESS PAPERS

9.4 CHRISTMAS SHUT DOWN DATES

| | |
|----------------------|--|
| Attachments: | NIL |
| Author: | Lisa Ruyg - Manager Human Resources |
| Date: | 3 October 2023 |
| Key Outcome: | 1.1 – Responsive and effective service delivery |
| Key Strategy: | 1.1.2 Develop and maintain healthy and safe working conditions and regularly review workplace health and safety practices. |

Executive Summary:

Christmas close dates are set by Council on an annual basis to allow for advertising of the shut down and to provide staff with sufficient notice of the shutdown occurring.

A skeleton staff will be rostered during the shutdown to ensure essential and emergency services are maintained.

RECOMMENDATION:

That Council endorse the Christmas Close Down dates.

Background:

It is anticipated the Road Construction Crews will finish on Thursday 14 December 2023.

The proposal below will require relevant staff to use 8 days of leave entitlements which is consistent with previous years.

| Division | Close Commences | Recommencement |
|---|---|--|
| Operational Staff (<i>excluding skeleton staff on RMPC, Town Crews and Water</i>) | Close of Business Friday, 15 December 2023 | Tuesday, 2 January 2024. |
| Office Based Staff | Close of Business Friday, 15 December 2023 | Tuesday, 2 January 2024. |
| Child Care Centre | Provision of Childcare services to cease end of day Thursday, 14 December 2023. | Provision of Childcare services to recommence Wednesday, 3 January 2024. |
| Libraries | Close of Business Friday, 15 December 2023 | Tuesday, 2 January 2024. |
| Barra Centre & NTN VIC | Closed Christmas Day and Boxing Day. | |

BUSINESS PAPERS

Consultation (Internal/External):

- Chief Executive Officer
- Director of Community Development, Tourism and Regional Prosperity

Legal Implications:

- Nil.

Financial and Resource Implications:

- Within budget.

Risk Management Implications:

- Risks are within normal operational parameters.

BUSINESS PAPERS

9.5 LES WILSON BARRAMUNDI DISCOVERY CENTRE, KARUMBA AND NORMANTON VISITOR INFORMATION CENTRES

| | |
|----------------------|--|
| Attachments: | NIL |
| Author: | Amanda O'Malley - Centre Manager - LWBDC |
| Date: | 4 October 2023 |
| Key Outcome: | A dynamic and diverse economy creating industry development and employment opportunities |
| Key Strategy: | Provision of support for a sustainable Tourism sector |

Executive Summary:

This report provides a summary of the operational and promotional activities surrounding the Les Wilson Barramundi Discovery Centre, as well as activities in relation to the Visitor Information Centres.

RECOMMENDATION:

That Council:

1. receive the Report and;
2. that those matters not covered by resolution be noted.

ACTIONS OUTSTANDING FROM PREVIOUS MEETINGS

| Date: | Ref: | Action | Status | Comment |
|----------------------------|------|--------------------------------------|----------|--|
| LWBDC - Hatchery | | | | |
| September 20 | 001 | Hormone trial to determine viability | Complete | Testing supports partial viability. Enough stock has been secured to administer at a higher rate during spawn. |
| September 20 | 002 | Cannulation of broodstock | Ongoing | Sperm quality is excellent with 100% motility, egg quality is good with 0.30mm average size. Re-cannulation will be performed as required. |
| September 20 | 003 | Fit heater to quarantine tank | Ongoing | Waiting on electrician availability. |
| LWBDC - Merchandise | | | | |

BUSINESS PAPERS

| & Tours | | | | |
|------------------------------------|-----|---|----------|---|
| September 20 | 004 | Develop new merchandise | Ongoing | Crocodile warning signs sourced from new supplier. |
| LWBDC – Interpretive Centre | | | | |
| September 20 | 005 | Secure long-life projector for the bird hut display | Ongoing | New supplier being onboarded. |
| September 20 | 006 | Create new broilga display for the bird hut | Ongoing | Concept finalized, animation work to commence. |
| LWBDC – Karumba Art Gallery | | | | |
| September 20 | 007 | Flooded with Art project delivery | Ongoing | Formalizing all quotes from EOIs. |
| September 20 | 008 | Head to the Sky project delivery | Ongoing | EOIs closed, files compiled and ready for delivery. |
| Visitor Information Centers | | | | |
| September 20 | 009 | Crocodile warning stencil to be used across Normanton and Karumba | Ongoing | Sites to be selected in conjunction with LLO. |
| September 20 | 010 | Conduct surveys to guide development of Normanton Town Walk | Complete | |
| September 20 | 011 | Test and refine Normanton Town Walk product | Ongoing | |
| September 20 | 012 | Release EOI for QR code content on Karumba Town Walk | Ongoing | Advertisement drafted for approval. |
| Digital marketing | | | | |
| September 20 | 013 | Develop media policy and instigate enhancement plan | Ongoing | Division of duties to be refined. |
| September 20 | 014 | Deliver staff training in social media | Ongoing | Scheduled for November during slack season. Project will include reintroduction of the Karumba Art Gallery Facebook page. |

VISITOR INFORMATION CENTRE STATISTICS

BUSINESS PAPERS

Attendance

| 1st - 30th September 2023 | |
|--|---|
| Normanton VIC | Karumba VIC |
| <p>1084</p> <p>Average of 36.1 people per day (open 7 days per week 9am to 4pm on most days, and 9:30am to 3:30pm when relief staff travelling from Karumba)</p> <p>(August average was 45.19 people per day)</p> | <p>1925</p> <p>Average of 64.16 people per day (open 7 days per week 9am to 4pm)</p> <p>(August average was 104.67 people per day)</p> |

| | 2022-2023 | | | TOURS | | |
|--------|-----------|---------|--------------|-----------------------------|-------------------|--------------|
| | Visitors | Tours # | Sales (POS) | RTBS (API – Online payment) | Sunlover/ Invoice | Total Sales |
| SEP 22 | 2875 | 1083 | \$77,977.89 | \$8,122.00 | \$738.00 | \$86,837.89 |
| OCT 22 | 1189 | 233 | \$19,397.60 | \$804.00 | \$652.50 | \$20,854.10 |
| NOV 22 | 168 | 0 | \$2,421.90 | \$0 | \$0 | \$2,421.90 |
| DEC 22 | 93 | 0 | \$2,933.95 | \$0 | \$0 | \$2,933.95 |
| JAN 23 | 4 | 0 | \$178.00 | \$0 | \$0 | \$178.00 |
| FEB 23 | 0 | 0 | \$28.00 | \$0 | \$0 | \$0 |
| MAR 23 | 150 | 15 | \$1,943.00 | \$1,290 | \$0 | \$3,233 |
| APR 23 | 972 | 394 | \$29,088.90 | \$3,000 | \$130.50 | \$32,219.40 |
| MAY 23 | 1494 | 682 | \$51,279.10 | \$1,950 | \$217.50 | \$53,446.60 |
| JUN 23 | 3806 | 950 | \$80,147.36 | \$4,405 | \$217.50 | \$84,769.86 |
| JUL 23 | 4115 | 1346 | \$117,000.90 | \$9,979 | \$3171.25 | \$126,979.90 |
| AUG 23 | 3245 | 1207 | \$105,651.70 | \$6,457 | \$1,773.00 | \$113,881.70 |
| SEP 23 | 1925 | 845 | \$50,230.18 | \$4,387 | \$5,411.50 | \$60,028.68 |

BUSINESS PAPERS

KARUMBA

- Visitation has dropped 33.25% compared to the same month last year (i.e., drop of an average of 32 people per day)
- Hours of operation are being modified in response to attendance, the LWBDC is operating 7 days per week from 9-12noon.

NORMANTON

- Accurate comparative statistics will be available from June 2023.
- Hours of operation are being modified in response to attendance, the NVIC is operating 7 days per week from 9-12noon.

NORMANTON CAMP STATISTICS

| | 2022 – Nights booked | 2023 – Nights booked |
|-----------|----------------------|--|
| APRIL | 30 | 0 (closed due to risk of bogging) |
| MAY | 117 | 61 |
| JUNE | 474 | 360 |
| JULY | 667 | 461 (closed 2-11 July, due to risk of bogging) |
| AUGUST | 452 | 469 |
| SEPTEMBER | 133 | 171 |

BUSINESS PAPERS

10 REPORTS FROM DIRECTOR OF CORPORATE & COMMUNITY SERVICES

10.1 DCS REPORT

Attachments: 10.1.1. K150 Celebrations - Budget vs Actuals [↓](#)
10.1.2. Local Laws Report - September 2023 [↓](#)

Author: Julianne Meier - Director Corporate Services

Date: 4 October 2023

Key Outcome: A well governed, responsive Council, providing effective leadership and management, and respecting community values

Key Strategy: Maintain a focus on integrity, Accountability and Transparency in all that we do

Executive Summary:

This report provides information and updates to Council on various activities and programs that are facilitated within the Director of Corporate Services portfolio.

RECOMMENDATION:

That Council:

1. receive and note the Director of Corporate Services Report; and
2. that those matters not covered by a resolution be noted.

Background:

1. Actions Outstanding from Previous Meetings

| Date: | Ref: | Action | Status | Comment |
|--------|------|---|-------------|---|
| | | Liaise with relevant parties to improve connectivity at Normanton Rodeo Grounds | Ongoing | Ongoing – reported fault with Telstra about service dropouts. Officers to discussed issue with Telstra to see if we can increase bandwidth during specific events, however, have been advised we already have the maximum bandwidth. Officers are preparing to submit another grant for connectivity. |
| Apr 23 | | Raw Water Policy | In Progress | In liaison with MWW, the policy is now in draft. We do not expect to finalise until the Declared Service Areas have been mapped by the Water and Waste team. |

BUSINESS PAPERS

| | | | |
|--------|--|---------------------|--|
| Jan 23 | Waste behind Karumba Transfer Station in Karumba | Ongoing | Hoping to secure funding to support the clean-up of waste behind the Karumba Transfer Station that has accumulated over several years. |
| Apr 23 | Agistment Agreements | In Progress | Modernise agreements, confirm tenure and capacity to lease, go to market. 298/9/23 Have resumed discussions with Preston. |
| Aug 23 | K150 Budget | Complete | A paper is attached to this report. A copy of the budget vs actuals and merchandise sales has been sent to the Advisory Committee. |
| Aug 23 | Cemetery Masterplan | In Progress | To handover current state to new Director. Seeking quotations for: <ul style="list-style-type: none"> • Karumba Cemetery fencing • Survey of Karumba Cemetery site and road reserve |
| Aug 23 | Weed spraying of calotrope around Karumba Transfer Station | Started and ongoing | Have commenced spraying weeds around Karumba Transfer Station, and plan to continue until area becomes inaccessible. |
| Aug 23 | Karumba Day Care Centre | In Progress | Funding sourced to construct building on Council Land. Confirm ownership of building, prior to significant maintenance works being carried out. |
| Sep 23 | Weed spraying required Karumba boat ramp area | Completed | Weeds sprayed at Karumba boat ramp area by Karumba Town Crew. Will follow up as required. |
| Sep 23 | Wi-Fi Access point in Council's Boardroom | Not Started | Discussing options with Managed Service Provider. |

2. Budget Update

The 2023/2024 budget was adopted at the 22nd June 2023 Budget Meeting. An extract of the budget areas of responsibility of the Directorate are shown below.

BUSINESS PAPERS

| Row Labels | Sum of Current Budget | Sum of YTD Actual | Sum of Order Value | Sum of Total Actual |
|------------------------------|-----------------------|-------------------|--------------------|---------------------|
| Operating Expenditure | 2,128,458 | 299,765 | 34,958 | 334,724 |
| Animal Control | 85,237 | 5,131 | 0 | 5,131 |
| Cemeteries | 54,900 | 11,733 | 8,966 | 20,699 |
| Corporate Services | 50,000 | 0 | 15,000 | 15,000 |
| Environmental Health | 19,400 | 0 | 106 | 106 |
| Information Technology | 735,932 | 137,187 | 3,307 | 140,494 |
| Local Laws | 120,206 | 12,102 | 0 | 12,102 |
| Mosquito Control | 51,000 | 0 | 0 | 0 |
| Pensioner Housing | 43,000 | 12,857 | 0 | 12,857 |
| Pest Management Operations | 143,881 | 56,865 | 6,917 | 63,782 |
| Property And Leases | 5,000 | 0 | 0 | 0 |
| Stores & Purchasing | 453,631 | 62,214 | 662 | 62,875 |
| Weed Control | 366,272 | 1,678 | 0 | 1,678 |
| Operating Income | -415,500 | -54,369 | 0 | -54,369 |
| Animal Control | -2,000 | -495 | 0 | -495 |
| Cemeteries | -20,000 | -7,318 | 0 | -7,318 |
| Environmental Health | -2,500 | -2,300 | 0 | -2,300 |
| Local Laws | -27,500 | -1,070 | 0 | -1,070 |
| Pensioner Housing | -27,000 | 0 | 0 | 0 |
| Property And Leases | -83,000 | -7,343 | 0 | -7,343 |
| Staff Housing | -253,500 | -35,843 | 0 | -35,843 |
| Grand Total | 1,712,958 | 245,397 | 34,958 | 280,355 |

| Row Labels | Sum of Current Budget | Sum of YTD Actual | Sum of Order Value | Sum of Total Actual |
|------------------------------|-----------------------|-------------------|--------------------|---------------------|
| Operating Expenditure | 866,367 | 434,977 | 134,472 | 569,450 |
| Admin And Customer Service | 553,997 | 81,650 | 6,927 | 88,578 |
| Financial Services | 1,263,068 | 201,554 | 124,469 | 326,024 |
| Payroll | 50,000 | 182,971 | 0 | 182,971 |
| Rates Management | 206,385 | 56,223 | 3,076 | 59,299 |
| Records Management | 193,533 | 13,605 | 0 | 13,605 |
| Wages On-Costs | -1,400,617 | -101,027 | 0 | -101,027 |
| Operating Income | -10,696,584 | -2,588,620 | 0 | -2,588,620 |
| Admin And Customer Service | -500 | -2,124 | 0 | -2,124 |
| Financial Services | -5,997,084 | -202,799 | 0 | -202,799 |
| Rates Management | -4,699,000 | -2,383,696 | 0 | -2,383,696 |
| Grand Total | -9,830,217 | -2,153,643 | 134,472 | -2,019,170 |

3. Program Update

Local Laws

The stats are attached for review.

The local laws officer continues to put up cameras to assist with monitoring of illegal dumping. During September the LLO assisted with the 1080 baiting program, where there was a lot of bait to be put out.

Wild Dog Bounty

A number of bounties have been paid out since a slow start in July. The following table shows the number of bounties paid and the remaining budget. 49% of the \$10,000 budget has been paid out.

BUSINESS PAPERS

| Month | Bounty Scheme 2023 to 2024 | | |
|--------------|----------------------------|------------------|---------------------|
| | Wild dogs (Qty claimed) | Monthly Total | Budget Remaining |
| Jul-23 | | 0 | 10,000 |
| Aug-23 | 15 | 750 | 9,250 |
| Sep-23 | 84 | 4,200 | 5,050 |
| Oct-23 | | 0 | 5,050 |
| Nov-23 | | 0 | 5,050 |
| Dec-23 | | 0 | 5,050 |
| Jan-24 | | 0 | 5,050 |
| Feb-24 | | 0 | 5,050 |
| Mar-24 | | 0 | 5,050 |
| Apr-24 | | 0 | 5,050 |
| May-24 | | 0 | 5,050 |
| Jun-24 | | 0 | 5,050 |
| Total | 99 | 4,950 | 5,050 |

Abandoned Vehicles

A public notice has been placed on Facebook and lists 27 abandoned vehicles currently held at the Normanton Waste Facility. After 30 days these vehicles will be available for auction if they remain unclaimed.

For Information.

Pest and Weed Management

Round 2 of the baiting program is planned to occur in September and October.

1080 Baiting

The timeline below shows some of the work completed for the month:

- Haydon & Timora
- Miranda Downs
- Rutland Plains
- Koolata
- Lorraine
- Cowan Downs
- Magowra

Weeds

The RLO has taken leave this month, so has not progressed far with weed spraying. I met with the Works Coordinator and Senior Foreman to discuss the possibility of the town crews assisting with weed spraying. I've briefly discussed the matter with the DOE and weed updates will be provided in this report.

The Karumba Town crew are planning to spend some time spraying the cleared area across from the Karumba Recreation Club over the coming weeks. They will also be spraying a number of weeds in and around the Karumba township.

For information.

BUSINESS PAPERS

4. Other Items

Stores Stocktake – Fuel

A stock take of fuel has been undertaken at the end of period 2. There was a minor credit variance. Cyclic stock takes are planned to be conducted each swing, so any significant variances are identified early.

There are no updates to provide to this meeting, and there have been a number of software issues that have slowed progress.

For information.

K150 Celebrations

The weeklong celebrations included a variety of workshops and activities enjoyed by many. I've attached the budget vs actual figures from the K150 Celebrations held in June.

The attached budget shows that the total cost to Council was \$25,537, which was less than the expected budget of \$35,107.

The table below shows some of the merchandise purchased and sold during the event. Items continued to be sold afterwards from various sites.

| PRODUCT | SELL | START | LAST COUNT | SALES | \$ | % |
|------------------|---------|-------|------------|-------|------------|-----|
| COOLER - Sunset | \$8.50 | 120 | 48 | 72 | \$612.00 | 60% |
| COOLER - Aqua | \$8.50 | 120 | 66 | 54 | \$459.00 | 45% |
| STICKER - Bumper | \$3.00 | 180 | 132 | 48 | \$144.00 | 27% |
| PLACE MAT | \$8.50 | 200 | 106 | 94 | \$799.00 | 47% |
| MUG - Coffee | \$9.50 | 72 | 34 | 38 | \$361.00 | 53% |
| CAP - Black | \$20.00 | 75 | 53 | 22 | \$440.00 | 29% |
| CAP - Tan | \$20.00 | 72 | 59 | 13 | \$260.00 | 18% |
| TEATOWEL | \$12.00 | 100 | 66 | 34 | \$408.00 | 34% |
| K150 BOOK | \$49.50 | 194 | 111 | 83 | \$4,108.50 | 43% |
| N150 BOOK | \$30.00 | 28 | 26 | 2 | \$60.00 | |

For information.

5. Environmental Health

Annual Food Business and Caravan Park Inspections

Each year inspections are carried out prior to issuing food business licences. Council has engaged a contract Environmental Health Officer to provide advice as required and conduct annual inspections.

The Environmental Health Officer has now visited both Normanton and Karumba and carried out the annual inspections.

For information.

BUSINESS PAPERS

6. Audit

Internal Audit

The Internal Audit Plan for financial years 2023 to 2025 sets out what areas Council intends to audit over the next three years. In the 2023/24 year there are the following phases:

1. Procurement Policy Review
2. Process mapping workflows, including internal control gateways
3. Business practice re-alignment
 - a. Procurement Compliance – batch testing
 - b. Purchase requisitioning and goods receipting practices

Item 1 and 3a has been finalised and is presented as a separate reports for review.

External Audit

Our auditors were on-site in September 2023. Overall, the audit went well, and officers are finalising some audit requests. It is anticipated that we will meet the statutory deadline.

Consultation (Internal/External):

- Mark Crawley - Chief Executive Officer
- Local Laws Officer – Phil Grieve
- Environmental Health Officer – Contract
- Internal Auditor – Pacifica
- Rural Lands Officer – Carl Casey

Legal Implications:

- *Local Government Regulation 2012*
- *Local Government Act 2009*

Financial and Resource Implications:

- Contained within the report.

Risk Management Implications:

- Risk is considered low, to ordinary operations of Council.

.150 Event - Karumba

| Income | Activity | Details | Council Budget | Actual | Comments |
|--------|----------------------------|--------------------------------------|----------------|----------------|----------------------------|
| | RADF Grant Revenue | Bulldust Band and Accommodation | -4,600 | -4,600 | |
| | RADF Grant Revenue | Printing of Books | -5,880 | -5,880 | |
| | RADF Grant Revenue | Paint & Sip - Art Workshop | -3,000 | -3,000 | |
| | RADF Grant Revenue | Ian Mc Intosh - Writer Workshop | -4,750 | -4,750 | |
| | RADF Grant Revenue | Roy Flood - Macrame Arts Workshop | -3,520 | 0 | Cancelled |
| | Merchandise Sales | Caps, Tea Towels, Stubby Coolers etc | -5,000 | -3,212 | |
| | Book Sales | Estimate 200 \$45 each | -9,000 | -4,108 | |
| | Sponsorship - Tavern | | -5,000 | 0 | Not held at Sunset Tavern. |
| | Profit from Sale of Bricks | | | -360 | |
| | | Total Income | -40,750 | -25,910 | |

| Expenses | Activity | Details | Council Budget | Actual | Comments |
|----------|--------------------------------------|---|----------------|---------------|--|
| | Photobooth | Friday / Saturday nights - travel plus event | 6,100 | 5,545 | PO raised |
| | Bulldust Band -Tavern Entertainment | 50% RADF Funded | 9,200 | 9,200 | |
| | Accommodation for Bulldust Band | 4 Rooms x 2 Nights | 1,000 | 1,210 | PO raised, invoice to come |
| | Night Sky - Stargazing | Tuesday Wednesday evening plus 2 during day, includes accommodation | 3,492 | 3,175 | PO raised |
| | Printing of K150 Books | 200 copies (mostly RADF Funded) | 7,800 | 7,633 | 200 copies (Cardzilla) |
| | Paint & Sip - Art Workshops | 100% RADF Funded, Leanne Crossland x 2 and Hayley Reeves x 1 | 3,000 | 3,000 | |
| | Ian Mc Intosh - Writer Workshop | 100% RADF Funded | 4,750 | 4,750 | |
| | Roy Flood - Macrame Arts Workshop | 100% RADF Funded | 3,520 | 0 | Cancelled |
| | Ian Quinn - Performer/Singer | No accommodation required. | 600 | 0 | Cancelled |
| | Karoke - Alwyn Owens | \$250 / session + \$120 Fuel | 620 | 620 | |
| | Karoke - Alwyn Owens | Accommodation | 0 | 326 | |
| | Transport Service | \$35 / hour | 1,000 | 0 | Yvonne T. did buses and they have decided to donate the cost of running the buses. |
| | K150 Shirts for elected members | | 800 | 634 | PO raised |
| | Merchandise | | 5,000 | 2,081 | Assume all will be sold |
| | Pavers - Installation | | 15,125 | 5,600 | |
| | Stations in Carpentaria | Signposts and Installation | 0 | 0 | |
| | Opening Ceremony - Pavers | Catering | 1,500 | 495 | |
| | Welcome to Country | Marlene | 0 | 0 | |
| | Wages | Staff, Town Crew, Etc. for Set Up and Pack Up, Water Truck, etc. | 5,000 | 3,433 | Wages, plant and stores |
| | Security for Saturday evening | Security - this may be required for the Rec Club event | 1,300 | 0 | Checked licencing conditions, security was not required. |
| | Printing and Advertising | includes Event Poster | 500 | 1,927 | |
| | Toilets and pump out fee | Cost from N150 Rec Club may require extra toilets for the event | 1,650 | 1,430 | |
| | Movie night | Family movie night | 600 | 0 | Includes licence, wages, popcorn |
| | Other Events: | | | | |
| | General catering for other events | | 2,000 | 386 | |
| | Markets at Tavern | Self organising event | 0 | 0 | |
| | 5pm Cocktails | Self organising event | 0 | 0 | |
| | Bingo - Rec Club | Self organising event | 500 | 0 | Seek sponsorship plus Council will contribute some prizes. |
| | Guided Walk from Point to Town | Self organising event | 0 | 0 | |
| | Guided Walk from Point to Town | Breakfast - Leanne Crossland | 0 | 0 | NFP Group to do breakfast and charge a recovery fee. |
| | Guided Walk from Point to Town | Bus back to the Point | 0 | 0 | Bus fee included in Transport Service above. |
| | Resource Management Group and Other | | | | |
| | Information Trailer | Southern Gulf NRM | 0 | 0 | |
| | Open Day School | Self organising event | 0 | 0 | |
| | Cemetery Tours - 6:30 to 7:00 Start | Leanne Crossland | 0 | 0 | Water has been donated |
| | All Day at Rec Club - Family Fun Day | Self organising event | 500 | 0 | Tables and Chairs all week to Rec Club Council to pay for sash's, prizes for events. |
| | Karumba Civic Centre - Whats On | Manned by Committee | 0 | 0 | |
| | Gun Club Shoot | Self organising event | 300 | 0 | This will be for medallions etc. |
| | | Total Expense | 75,857 | 51,446 | |
| | | Total P & L | 35,107 | 25,537 | |

| 2023/2024 Local Laws Reporting | | | | | | | | | | | | | |
|---------------------------------------|--------------------------|-----------|----------|----------|-------------------|----------|------------|-----------|--------------------|----------|------------|-----------|----------|
| Month | New Animal Registrations | | | | Impounded Animals | | | | Euthanized Animals | | | | |
| | Ntn | Kba | Ntn | Kba | Dogs | Cats | Other | Ntn | Kba | Ntn | Kba | Ntn | Kba |
| Jul-23 | 3 | 10 | 0 | 0 | 6 | 0 | 62 | 30 | 5 | 0 | 62 | 30 | |
| Aug-23 | | | | | 8 | 0 | 45 | 25 | 6 | 0 | 45 | 25 | |
| Sep-23 | 3 | | | | 5 | 0 | 45 | 18 | 4 | 0 | 45 | 18 | |
| Oct-23 | | | | | | | | | | | | | |
| Nov-23 | | | | | | | | | | | | | |
| Dec-23 | | | | | | | | | | | | | |
| Jan-24 | | | | | | | | | | | | | |
| Feb-24 | | | | | | | | | | | | | |
| Mar-24 | | | | | | | | | | | | | |
| Apr-24 | | | | | | | | | | | | | |
| May-24 | | | | | | | | | | | | | |
| Jun-24 | | | | | | | | | | | | | |
| Total | 6 | 10 | 0 | 0 | 19 | 0 | 152 | 73 | 15 | 0 | 152 | 73 | 0 |

| 2023/2024 Local Laws Reporting | | | | | | | | | | | | | | |
|--------------------------------|-----------------|----------|----------------|----------|-----------------------------|----------|--------------------|----------|--------------------|----------|----------------------|----------|-----------------|----------|
| Month | Illegal Campers | | Snakes removed | | Overgrown Allotment notices | | Abandoned Vehicles | | Pound Release fees | | Infringements Issued | | Fines Collected | |
| | Ntn | Kba | Ntn | Kba | Ntn | Kba | Ntn | Kba | Ntn | Kba | Ntn | Kba | Ntn | Kba |
| Jul-23 | 0 | 1 | 5 | 2 | | | | | | | | | | |
| Aug-23 | 0 | 2 | 4 | 1 | | | | | - | - | - | - | - | - |
| Sep-23 | 0 | 1 | 7 | 1 | | | | | - | - | - | - | - | - |
| Oct-23 | | | | | | | | | - | - | - | - | - | - |
| Nov-23 | | | | | | | | | - | - | - | - | - | - |
| Dec-23 | | | | | | | | | - | - | - | - | - | - |
| Jan-24 | | | | | | | | | - | - | - | - | - | - |
| Feb-24 | | | | | | | | | - | - | - | - | - | - |
| Mar-24 | | | | | | | | | - | - | - | - | - | - |
| Apr-24 | | | | | | | | | - | - | - | - | - | - |
| May-24 | | | | | | | | | - | - | - | - | - | - |
| Jun-24 | | | | | | | | | - | - | - | - | - | - |
| Total | 0 | 4 | 16 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

BUSINESS PAPERS

10.2 MONTHLY FINANCIAL REPORT - SEPTEMBER 2023

Attachments: 10.2.1. Monthly Financial Statements - September 2023 [↓](#)
10.2.2. Cash September 2023 [↓](#)
10.2.3. Rates and Service Charges Receivable Report Sept 2023 [↓](#)
10.2.4. Capital Expenditure Report 30th Sept 2023 [↓](#)

Author: Jade Nacario - Manager Finance and Administration

Date: 5 October 2023

Key Outcome: A well governed, responsive Council, providing effective leadership and management, and respecting community values

Key Strategy: Maintain a focus on integrity, Accountability and Transparency in all that we do

Executive Summary:

Presentation of the financial report for 30 September 2023 as required under section 204 of the *Local Government Regulation 2012*. The report is presented for noting and indicates whether Council is progressing satisfactorily against its current budget.

RECOMMENDATION:

That Council accepts the Monthly Financial Report, as required under section 204 of the *Local Government Regulation 2012* for the period ended 30 September 2023.

FINANCIAL REPORT

The Monthly Finance Reports are prepared in accordance with the reporting requirements of the *Local Government Act 2009* and *Local Government Regulation 2012 s204*.

The following reports for 30 September 2023 are attached for Council's information.

- Statement of Comprehensive Income
- Statement of Comprehensive Income by Category
- Statement of Financial Position
- Cashflow Statement

BUSINESS PAPERS

Sustainability Ratios

| Indicator | Target | Formula | 30 September 2023 | Comment |
|---|-----------------|---|-------------------|---|
| Current Ratio Is Council able to pay off its short-term liabilities with its current assets? | 1.5-3.0 | Current Assets/Current Liabilities | 1.92 | Council has 1.92 more current assets than current liabilities |
| Operating Surplus Ratio Does Council have sufficient operating revenue to meet Council operating costs? | Between 0 & 10% | Surplus/(Deficit) from Operations / Recurrent Revenue | 1.76% | The budget projection is at -9.4%. |
| Cash Expense Ratio Has Council properly planned for when payments associated with Council activities are due? Indicates the number of months council can continue paying its immediate expenses without additional cash flows | 3 to 6 months | Cash at Bank / Expected cash operating costs for one month | 5.25 | Indicates Council can pay its operating expenses on the next five months with current cash balance. Note: Based on 23.24 budget and using Council total cash at bank less cash reserves |
| EBITDA Ratio (Earnings Before Income Tax, Depreciation and Amortisation) | Breakeven | Operating Result + Depreciation + QTC Finance Costs / Operating Revenue | \$400,209 | The EBIDA Ratio indicates Council's revenue is higher than operating expenses by \$400,209. |

Statement of Comprehensive Income

For the third month of the financial year 2023/2024, the comprehensive income statement net result indicated a surplus of \$329,332. This is the sum of \$18,204,346 in recurrent revenue, \$17,884,155 in recurrent expenditure and \$9,141 in capital revenue.

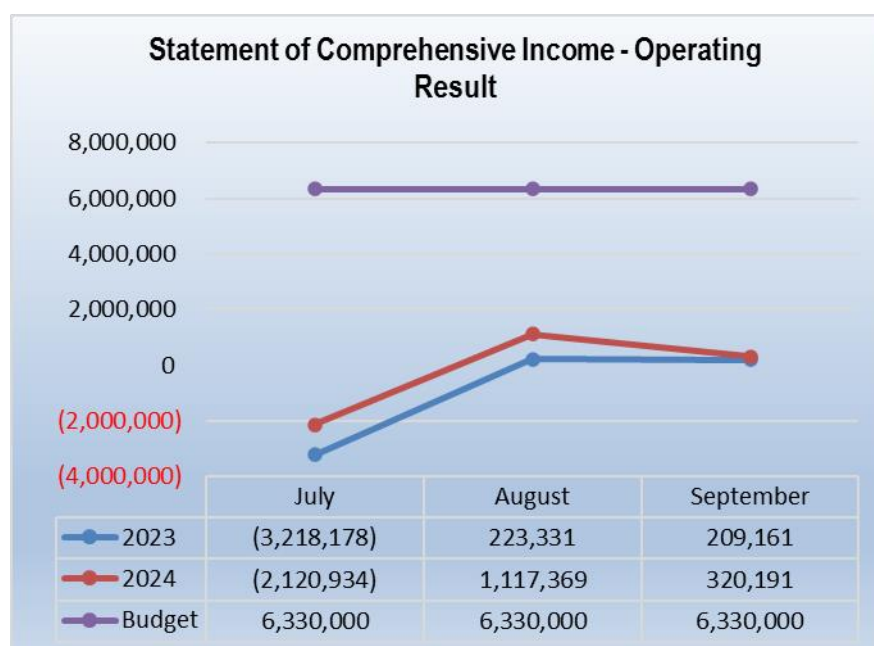
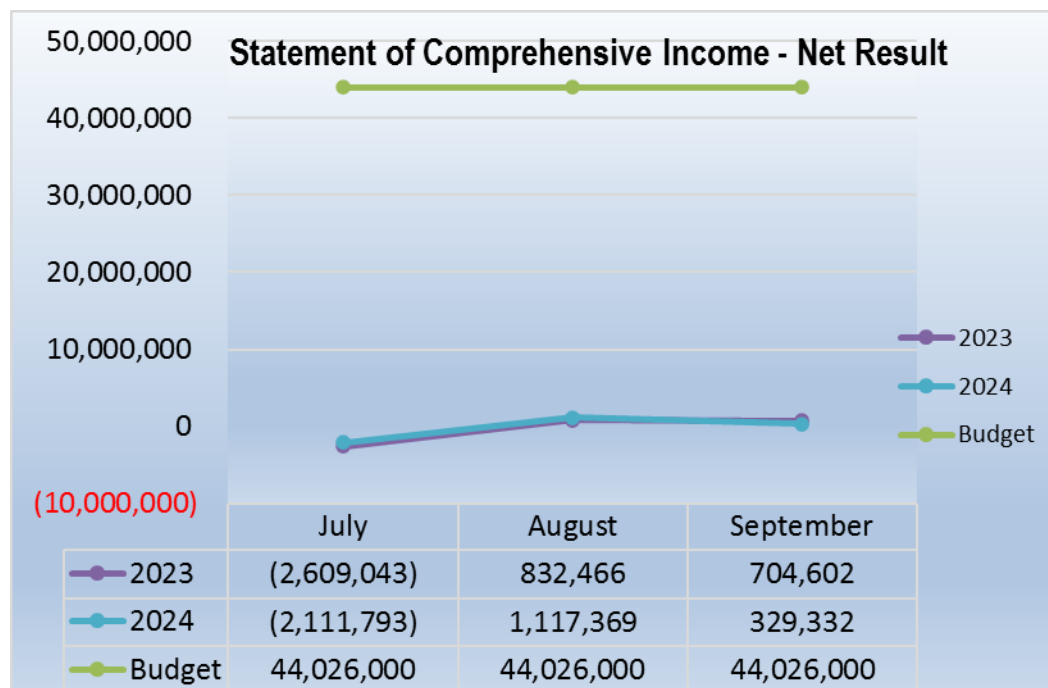
| | Actual (1 September 2023 to 30 September 2023) | Budget (1 September 2023 to 30 September 2023) |
|----------------------|---|---|
| Recurrent Revenue | 18,204,346 | 67,539,000 |
| Recurrent Expenses | 17,884,155 | 73,689,000 |
| Net Operating | 320,191 | (6,150,000) |
| Capital Revenue | 9,141 | 50,356,000 |
| Capital Expense | 0 | 0 |
| Net Result | 329,332 | 44,026,000 |

*Please see attached Comprehensive Income Statement for details.

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Due to the timing of the reports deadline, the end of month process for the Finance section was still in progress at the time this report was written and the financial data on the statements does not fully reflect all expenses as at 30 September 2023. Depreciation has not yet been posted to the accounts, as Council's asset system will be ready for posting after the external audit get finalized.

The graph below shows the Net Result for the period, with prior year comparatives, against the budget.



Operational Budget

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The Statement of Comprehensive Income shows a variance column which is only an indicator of where Council's operational budget is.

The budget is tracking well against the following income items:

- Net Rates – expected to meet budget. The actuals are currently sitting at less than half the budget because water consumption is billed in arrears
- Fees and Charges – already fees are at 56% of budget. The following table shows the budget vs actuals for fees and charges.

| Row Labels | Values | |
|--|-----------------------|-------------------|
| | Sum of Current Budget | Sum of YTD Actual |
| Admin And Customer Service | -500 | -895 |
| Airports | -216,000 | -128,072 |
| Animal Control | -2,000 | -495 |
| Building Services | -3,660 | -5,910 |
| Cemeteries | -20,000 | -14,348 |
| Child Care | -100,000 | -27,817 |
| Community Events | -4,000 | -13,241 |
| Environmental Health | -2,500 | -2,300 |
| Fleet & Plant | 0 | -6,448 |
| Gym | -30,000 | -13,223 |
| Halls | -21,500 | -18,075 |
| Les Wilson Barramundi Discovery Centre | -150,000 | -60,921 |
| Libraries | -3,000 | -757 |
| Local Laws | -2,500 | -1,070 |
| Private Works | 0 | -570 |
| Rates Management | -5,000 | -3,118 |
| Refuse Collection | 0 | -3,628 |
| Sports & Recreation | 0 | -3,605 |
| Town Planning | -2,000 | -2,752 |
| Water | -5,500 | -11,367 |
| Grand Total | -568,160 | -318,611 |

- Rental Income – may dip somewhat as Council takes back some of it's housing stock for employees.

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- Interest Received – It is likely Council will receive more interest than the \$300,000 budgeted for, it maintains the current cash balance. This is difficult to predict due to the nature of cash.
- Sales Revenue – The budgeting is conservative, and the revenue shall be received when Council's engineers submit claims for the contract works, which will have been scheduled during the year.
- Grant Revenue – The majority of grant revenue relates to flood damage works, and claims are submitted monthly by Council's DRFA project management team.

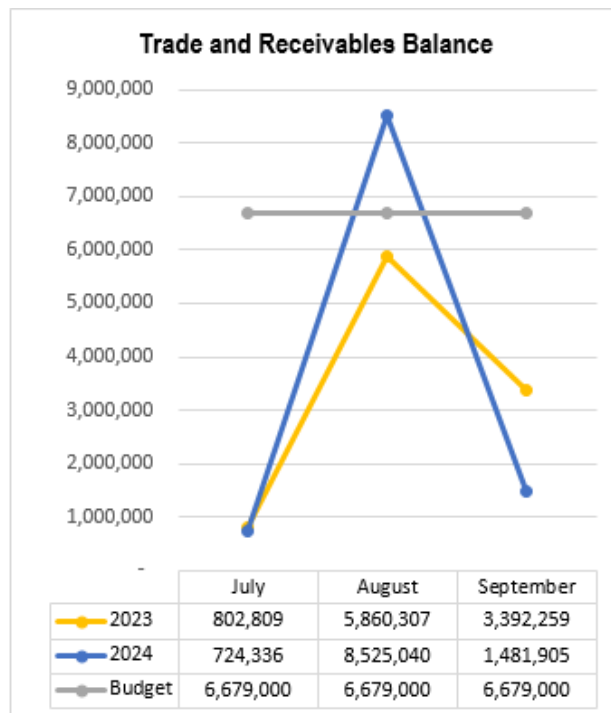
The budget is tracking well against expenditure items, however a more detailed report on expenditure is provided within individual Council reports. The following expenditure items are on track to meet budget:

- Employee Benefits – likely to be less than the forecast, due to the carried vacancy rates and lead time to fill vacant positions. Although a number of positions have been filled with Contractors, the contract expenditure appears in the Materials line item.
- Materials and Services – Most of this expenditure is more detailed in individual reports. There is a risk that some areas within the Materials budget will exceed the budgeted amount. Each month managers are provided with budgets vs actuals reports.
- Finance Costs – are not expected to exceed budget.
- Depreciation – a non-cash item, that is usually not far from the budgeted amount.

Financial Position Reports

The graph below shows the Council's *Trade and Receivables* balance of \$1,481,905, against a budget of \$6,679,000. The spike in receivables in August typically represents rates levied in August, but then due in September so by the end of September a large portion of the outstanding rates had been paid. The other large debtor is TMR for contracts and recoverable works.

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Rates and Service Charges

The discount period for the current year first levy closed on the 21st of September 2023. The levy also includes the water consumption billing for the period 1 July 2022 to 30 June 2023.

Please see attached detailed Rates and Service Charges Receivables Report showing outstanding rates and charges of \$1,116,188 at the end of September. Some long outstanding rates and charges have been recovered from recent payment arrangements, and payments in full of outstanding amounts. The outstanding rates and charges at the same time last year was \$1,820,845 and excepting 21/22 when the rates were issued later than usual, was similar for previous years.

Historical Comparison by Month

| | Jul | Aug | Sep |
|---------|------------|-------------|-------------|
| 2019/20 | \$ 470,641 | \$4,926,161 | \$1,880,488 |
| 2020/21 | \$ 566,141 | \$4,971,460 | \$1,944,130 |
| 2021/22 | \$ 606,708 | \$ 580,412 | \$ 573,791 |
| 2022/23 | \$ 630,158 | \$5,295,845 | \$1,820,687 |
| 2023/24 | \$ 752,191 | \$4,897,044 | \$1,116,188 |

Commonwealth Funding – Roads to Recovery Program

The Roads to Recovery Program supports the construction and maintenance of the nation's local road infrastructure assets, which facilitates greater accessibility and improves safety, economic and social outcomes for the Australian community. The Program provides funding to all local governments, and to state and territory governments in unincorporated areas. Flexibility is built into the program, with funding recipients responsible for choosing road projects on which to spend their Roads to Recovery funding, based on their local priorities.

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However, there are conditions relating to expenditures of payments as well as an own source roads expenditure obligation. This obligation means, for each financial year in which Council receives, spends, or retains any amount of a Roads to Recovery payment, Council must spend on the construction and/or maintenance of roads an amount of own source funds equal to or greater than the reference amount applicable to Council. If Council does not fulfil this condition for a financial year, but the average expenditure of its own source funds in that year and the previous financial years, or in that year and the two previous financial years, exceeds the reference amount applicable to Council, Council is taken have fulfilled the condition in respect of the mentioned financial year.

Should Council want to continue being a funding recipient of Roads to Recovery Program, it is essential for the project management team to be across the conditions set for the program as well as ensure that this had been considered when performing works and budget planning and review.

Please see below the status of Carpentaria Shire Council Roads to Recovery Funding.

| Financial Year | Allocation | Amount Received | Status |
|----------------|------------|-----------------|---|
| 2019-2020 | 711,924 | 711,924 | Satisfactory |
| 2020-2021 | 711,924 | 711,924 | Satisfactory |
| 2021-2022 | 711,924 | 711,924 | Not Satisfactory Council had completed the review and is resubmitting the own source workpapers |
| 2022-2023 | 711,924 | NIL | No pay out due to the not satisfactory status of 2021.2022 report Council 2022.2023 Annual Report for R2R is ready for external audit. |

The shortfall in own source expenditure was noticed in the prior year, and Council had agreed to contribute \$1,000,000 of it's own funds towards the sealing of the Normanton Burketown Road. This project was co-funded, and an election has delayed the finalization of the funding agreement.

The requirements around funding received from Queensland Reconstruction Authority for Disaster Recovery Funding Arrangements have led a number of Council's to wait until data has been collected and submissions finalised for flood damage, before considering expenditure on road maintenance.

These factors have impacted budgets and flowed down to calculations of Council's own source expenditure for roads which is utilised by the Australian Government in calculating the amount of funding provided to Council. Own source expenditure on roads is expenditure on the maintenance or construction of roads, after deducting funding given to Council. The calculation requirements are specific and measurable.

Council officers have been working with Council's consulting engineers to reconsider own source expenditure calculations for the 2021/2022 audited report.

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A separate report Transfer to Reserves is presented to transfer the Financial Assistance Grant Road Component to Reserves to ensure this is actually spent on roads in future. Even so this would amount to a netting out of expenditure against revenue and Council would be expected to spend an additional amount on roads for the purposes of calculation of Own Source Expenditure. That said the contribution to RTR should ideally come from Council's own funds, or instead a proportion of TIDS and RTR that fulfills the own source expenditure requirements.

Investments

As per Council Investment Policy, available funds were invested in Queensland Treasury Corporation – Cash Fund, including the cash back of all Council reserves. The table below shows the month of August 2023 investment performance.

| Investment Accounts | Financial Institutions | Funds Available Balance* | September 2023 Interest Earned | YTD Interest Earned |
|---------------------|------------------------|--------------------------|--------------------------------|---------------------|
| QTC General Fund | QTC | 26,984,397 | 97,128 | 373,559 |
| QTC Reserves Fund | QTC | 8,000,571 | 28,824 | 90,546 |
| TOTAL | | 34,984,968 | 125,952 | 464,105 |

*The funds available balance excludes accrued interest and accrued administration charges.

QTC Loans

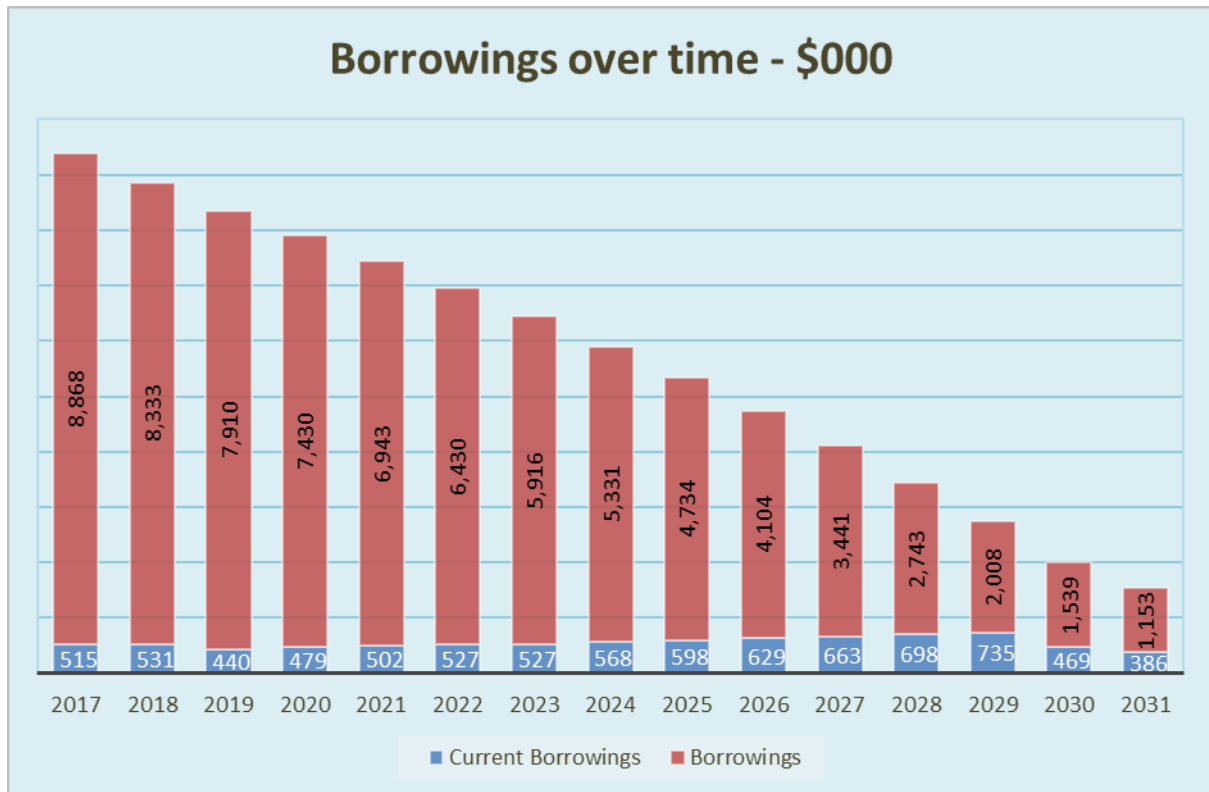
Council has no planned borrowings over the next ten years and is committed to paying down existing debt. Council currently has three loans with Queensland Treasury Corporation (QTC), the details are shown below:

| Loan Purpose | Quarterly Repayments | Balance | Maturity Date |
|------------------|----------------------|------------------|---------------|
| Glenore Weir | 110,412.17 | 4,053,150 | 15 March 2035 |
| Karumba Sewerage | 66,099.08 | 1,444,664 | 15 June 2030 |
| Normanton Water | 34,031.88 | 812,422 | 15 March 2031 |
| TOTAL | 210,543.13 | 6,310,235 | |

Whilst the borrowings take some time to reduce the graph below illustrates the actual borrowings over time, and the forecast to full repayment. The orange represents the non-current portion of the borrowings, which is the amount that is payable more than one year from now. Current borrowings are expected to be paid out within twelve months.

For 2023 the non-current borrowings were \$5,916,000 and the current portion was \$527,000 which amounted to a total borrowing at year-end of \$6,443,000. In 2014 that figure is expected to reduce to \$5,899,000 total borrowings at year end. The timeline is indicative only, as borrowings for Glenore Weir are not required to be repaid until 2035.

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Capital Expenditure Budget

The capital expenditure report is attached, and current to 30th September 2023. The report shows the total project budget, and the financial year budget. This is important as a number of projects will cross financial years. The financial year budget column is an estimate of the expenditure required for the financial year.

The total project budget shows the:

- Total Project Budget
- Project Grant Funding
- Asset Sales / Trade Ins
- Reserves
- Council's Contribution to the Project

Generally, projects are not started until Council has a signed funding agreement.

During the year projects are added to this Capital Expenditure Report, as more funding is received during the year, or if there is maintenance works identified that is capital in nature. Another reason for additional capital expenditure is projects that were expected to be finalised in the previous year but were not finalised. Sometimes this is beyond Council's control where there are delays in supply of materials, and the availability of contractors. It is not always foreseeable in the planning phase, for example a nationwide shortage of culverts due to nationwide demand.

The project with a negative balance, is simply a financial transaction yet to occur, and will be completed in due course.

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Some of the projects that have been added to this report during the year are in the table below.

| Job or WO No | Project Description | Project Expense Budget | Project Grant Funding | Councils Contrib'n to Project |
|--------------|--|------------------------|-----------------------|-------------------------------|
| DAF22 | Other - Coast Reef Habitats - Karumba | 100,000 | 100,000 | 0 |
| CR2202 | Roads - Savannah Way Art Trail - Footings And Traffic Island Upgrade | 35,000 | 0 | 35,000 |
| QRRRF3 | Roads - Kerb And Channel Across From Christian College, Thompson Street | 228,882 | 218,882 | 10,000 |
| CP2414 | Fleet - Replacement for p1150 written off | 70,500 | 70,500 | 0 |
| RR2401 | Roads - 23/24 TIDS/R2R/Council - Normanton Burketown Road - Armstrong Drainage | 300,000 | 0 | 0 |
| RR2301 | Roads - 22/23 Normanton To Burketown Rd (Before Armstrong) | 800,000 | 800,000 | 0 |
| RR2302 | Roads - 22/23 Normanton To Burketown (Armstrong) | 1,513,339 | 1,465,263 | 48,076 |
| RAUPK9 | Roads - Linemarking And Transformer Aerodrome (Karumba) | 26,000 | 0 | 26,000 |
| | | 3,073,721 | 2,654,645 | 119,076 |

The additional projects are not expected to impact Council's budget significantly in terms of the Councils contribution.

Where projects are added during the year, these will ideally be funded from operations where possible. The following projects are some that have been added during the year due to maintenance or compliance requirements.

| Job or WO No | Project Description |
|--------------|--|
| CO2415 | Normanton Tip - Construct Bin Platform |
| CO2414 | Normanton Tip - Washdown Bay |
| CP2431 | Other - Gym Equipment (Treadmills) |

Consultation (Internal/External):

- Julianne Meier - Director of Corporate Services
- Mark Crawley – Chief Executive Officer
- Erscon – Consulting Engineers
- Executive Leadership Team

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- Managers and relevant officers

Legal Implications:

- *Local Government Regulation 2012*, section 204:
 1. The local government must prepare a financial report.
 2. The chief executive officer must present the financial report –
 - a. if the local government meets less frequently than monthly—at each meeting of the local government; or
 - b. otherwise — at a meeting of the local government once a month.
 3. The financial report must state the progress that has been made in relation to the local government’s budget for the period of the financial year up to a day as near as practicable to the end of the month before the meeting is held.
- *Local Government Act 2009*

Financial and Resource Implications:

- The report identifies how Council is tracking against the adopted operational and capital budgets for the financial year.

Risk Management Implications:

- Risk is considered low and Council will be advised if major items deviate from the adopted budget and forecasts.

Carpentaria Shire Council
Statement of Comprehensive Income
 for the period ended 30 September 2023

| | Actual 30-Sep-23 | Budget 30-Jun-24 | % Variance 25.00% |
|--|---------------------|---------------------|----------------------|
| Income | | | |
| Revenue | | | |
| Operating revenue | | | |
| Net rates, levies and charges | 4,138,772 | 8,918,000 | 46.41% |
| Fees and charges | 318,611 | 568,000 | 56.09% |
| Rental income | 43,776 | 450,000 | 9.73% |
| Interest received | 151,461 | 300,000 | 50.49% |
| Sales revenue | 2,539,897 | 14,665,000 | 17.32% |
| Other income | 8,170 | 8,000 | 0.00% |
| Grants, subsidies, contributions and donations | 11,003,659 | 42,450,000 | 25.92% |
| Total operating revenue | 18,204,346 | 67,359,000 | 57.91% |
| Capital revenue | | | |
| Grants, subsidies, contributions and donations | 9,141 | 50,356,000 | 0.02% |
| Total revenue | 18,213,487 | 117,715,000 | 44.87% |
| Capital income | | | |
| Total Capital Income | - | - | 0.00% |
| Total income | 18,213,487 | 117,715,000 | 44.87% |
| Expenses | | | |
| Operating expenses | | | |
| Employee benefits | 1,777,469 | 11,283,000 | 15.75% |
| Materials and services | 16,026,667 | 51,825,000 | 30.92% |
| Finance costs | 80,019 | 320,000 | 25.01% |
| Depreciation and amortisation | - | 10,261,000 | 0.00% |
| Total operating expenses | 17,884,155 | 73,689,000 | 24.27% |
| Capital expenses | | | |
| Total Capital expenses | - | - | 0.00% |
| Total expenses | 17,884,155 | 73,689,000 | 24.27% |
| Net result | 329,332 | 44,026,000 | 0.75% |
| Operating result | | | |
| Operating revenue | 18,204,346 | 67,359,000 | |
| Operating expenses | 17,884,155 | 73,689,000 | |
| Operating result | 320,191 | (6,330,000) | -5.06% |

Statement of Financial Position

as at 30 September 2023

| | Actual 30-Sep-23 | Budget 30-Jun-24 |
|--------------------------------------|---------------------|---------------------|
| Assets | | |
| Current assets | | |
| Cash and cash equivalents | 35,589,540 | 25,221,000 |
| Trade and other receivables | 1,481,905 | 6,679,000 |
| Inventories | 1,098,354 | 1,218,000 |
| Contract Assets | 11,101,047 | 5,690,000 |
| ATO Receivables | 952,328 | 508,000 |
| Total current assets | 50,223,174 | 39,316,000 |
| Non-current assets | | |
| Trade and other receivables | 25,522 | 91,000 |
| Property, plant & equipment | 295,852,809 | 349,385,000 |
| Total non-current assets | 295,878,331 | 349,476,000 |
| Total assets | 346,101,505 | 388,792,000 |
| Liabilities | | |
| Current liabilities | | |
| Trade and other payables | 5,233,524 | 2,414,000 |
| Contract Liabilities | 18,906,934 | 17,070,000 |
| Borrowings | 526,632 | 572,000 |
| Provisions | 1,490,934 | 1,371,000 |
| Total current liabilities | 26,158,023 | 21,427,000 |
| Non-current liabilities | | |
| Borrowings | 5,783,603 | 5,398,000 |
| Provisions | 1,073,041 | 1,127,000 |
| Total non-current liabilities | 6,856,644 | 6,525,000 |
| Total liabilities | 33,014,667 | 27,952,000 |
| Net community assets | 313,086,838 | 360,840,000 |
| Community equity | | |
| Asset revaluation surplus | 198,030,467 | 189,438,000 |
| Retained surplus | 115,056,371 | 171,402,000 |
| Total community equity | 313,086,838 | 360,840,000 |

Statement of Cash Flows
 for the period ended 30 September 2023

Actual
30-Sep-23 **Budget**
30-Jun-24

Statement of Cash Flows

Cash flows from operating activities

| | | |
|--|--------------------|------------------|
| Receipts from customers | 4,736,190 | 23,708,000 |
| Payments to suppliers and employees | (24,607,184) | (63,208,000) |
| Interest received | 151,461 | 300,000 |
| Rental income | 43,776 | 450,000 |
| Non-capital grants and contributions | 11,003,659 | 42,450,000 |
| Borrowing costs | (80,019) | (299,000) |
| Net cash inflow from operating activities | (8,752,116) | 3,401,000 |

Cash flows from investing activities

| | | |
|--|--------------------|--------------------|
| Payments for property, plant and equipment | (3,083,845) | (57,307,000) |
| Grants, subsidies, contributions and donations | 9,141 | 50,356,000 |
| Net cash inflow from investing activities | (3,074,704) | (6,951,000) |

Cash flows from financing activities

| | | |
|--|---|-----------|
| Net cash inflow from financing activities | - | (543,000) |
|--|---|-----------|

Total cash flows

| | | |
|--|---------------------|--------------------|
| Net increase in cash and cash equivalent held | (11,826,821) | (4,093,000) |
| Opening cash and cash equivalents | 47,416,360 | 29,314,000 |
| Closing cash and cash equivalents | 35,589,540 | 25,221,000 |



Statement of Comprehensive Income by Category
 for the period ended 30 September 2023

| | Core \$ | QRA \$ | Non-Core \$ | Total \$ | Budget \$ |
|--|-------------|-------------|----------------|--------------|--------------|
| Income | | | | | |
| Revenue | | | | | |
| Recurrent revenue | | | | | |
| Rates, levies and charges | 4,138,772 | - | - | 4,138,772 | 8,918,000 |
| Fees and charges | 216,651 | - | 101,961 | 318,611 | 568,000 |
| Rental income | 7,934 | - | 35,843 | 43,776 | 450,000 |
| Interest received | 151,461 | - | - | 151,461 | 300,000 |
| Sales revenue | 2,444,356 | - | 95,541 | 2,539,897 | 14,665,000 |
| Other income | 8,170 | - | - | 8,170 | 8,000 |
| Grants, subsidies, contributions and | 998,882 | 9,909,491 | 95,286 | 11,003,659 | 42,450,000 |
| | 7,966,224 | 9,909,491 | 328,631 | 18,204,346 | 67,359,000 |
| Capital revenue | | | | | |
| Grants, subsidies, contributions and | 9,141 | - | - | 9,141 | 50,356,000 |
| Total revenue | 7,975,365 | 9,909,491 | 328,631 | 18,213,487 | 117,715,000 |
| Capital income | - | - | - | - | - |
| Total income | 7,975,365 | 9,909,491 | 328,631 | 18,213,487 | 117,715,000 |
| Expenses | | | | | |
| Recurrent expenses | | | | | |
| Employee benefits | (1,466,635) | (144,860) | (165,974) | (1,777,469) | (11,283,000) |
| Materials and services | (5,862,313) | (9,764,631) | (399,724) | (16,026,667) | (51,825,000) |
| Finance costs | (80,019) | - | - | (80,019) | (320,000) |
| Depreciation | 0 | - | - | - | (10,261,000) |
| | (7,408,966) | (9,909,491) | (565,698) | (17,884,155) | (73,689,000) |
| Capital expenses | - | - | - | - | - |
| Total expenses | (7,408,966) | (9,909,491) | (565,698) | (17,884,155) | (73,689,000) |
| Net result | 566,399 | 0 | (237,067) | 329,332 | 44,026,000 |
| Other comprehensive income | | | | | |
| Items that will not be reclassified to net result | | | | | |
| Increase / (decrease) in asset revaluat | - | - | - | - | - |
| Total other comprehensive income f | - | - | - | - | - |
| Total comprehensive income for the | 566,399 | 0 | (237,067) | 329,332 | 44,026,000 |

Non Core activities include Les Wilson Barra Discovery Centre, Hatchery, Barra Bites, Child Care, Gym, Staff Housing and Penisoner Housing

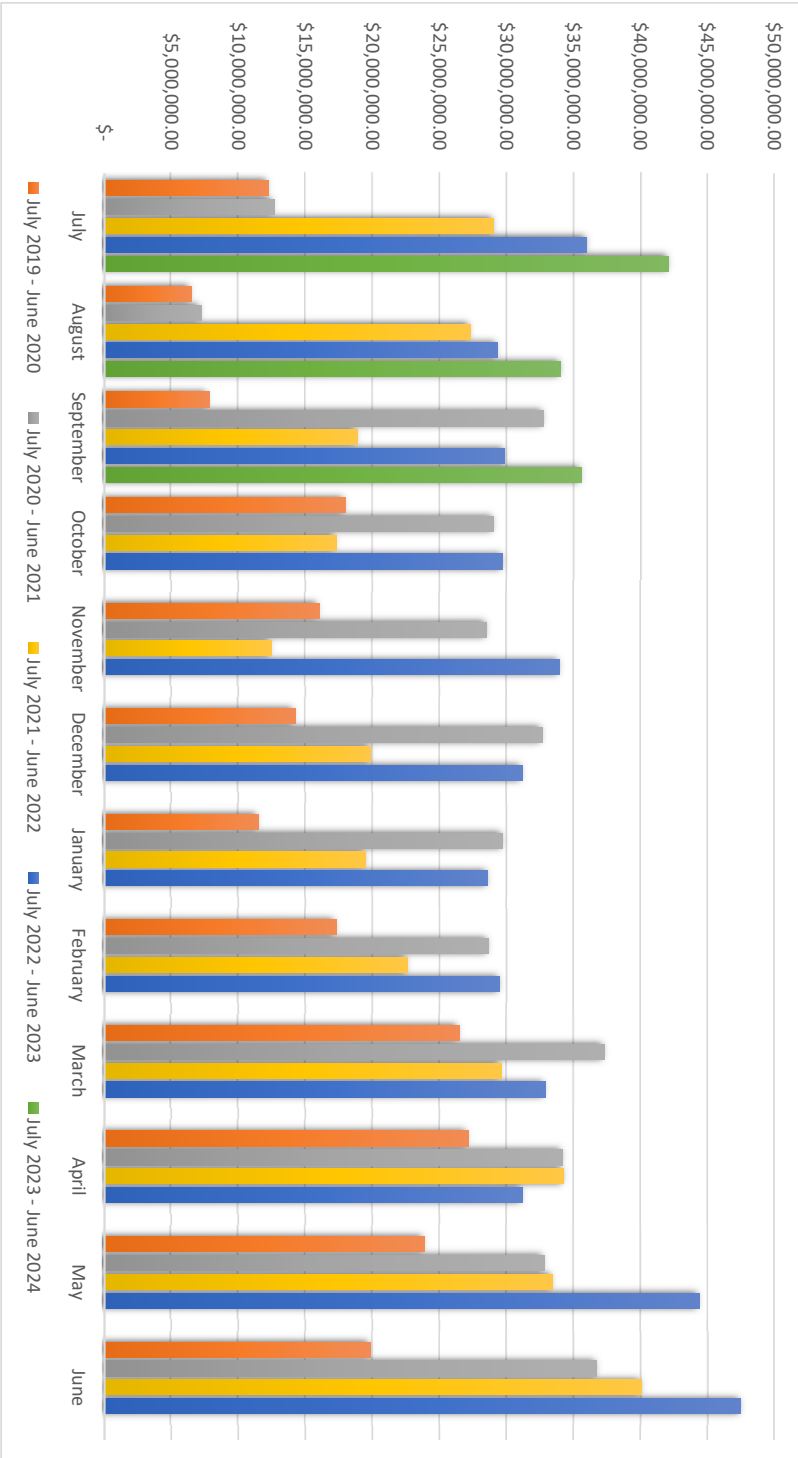


Accounts Summary

| | 30 September 2023 \$ | 31 August 2023 \$ |
|---|-------------------------|----------------------|
| General Accounts | | |
| Westpac General Operating Accounts | 601,608 | 722,764 |
| QTC General Fund | 26,984,397 | 25,812,570 |
| QTC Reserves Fund | 8,000,571 | 7,528,458 |
| Total balance held in banks (excl Reserves) | 35,586,576 | 34,063,792 |
| Other Balances | | |
| QTC Reserves Fund | 8,000,571 | 7,528,458 |
| CSC Provisions | 2,563,975 | 2,492,257 |
| Net of Contract Assets and Liabilities | 7,805,887 | 12,679,296 |
| Total balance reserves, provisions and contract liabilities | 18,370,432 | 22,700,011 |
| Net Council Position before QTC Borrowings | 17,216,144 | 11,363,781 |
| QTC Borrowings | | |
| Karumba Sewerage | 1,444,664 | 1,503,116 |
| Normanton Water Upgrade | 812,422 | 842,254 |
| Glenore Weir | 4,053,150 | 4,150,049 |
| Total balance QTC borrowings | 6,310,235 | 6,495,418 |
| Net Council Position after Borrowings | 10,905,909 | 4,868,363 |
| RESERVES | | |
| Cashed Back Reserves Accounts | | |
| QTC Sewerage Reserve | 477,745 | 477,745 |
| QTC Airport Reserve | 132,275 | 132,275 |
| QTC Water Supply Reserve | 716,313 | 716,313 |
| QTC Land Development Reserve | 12,453 | 12,453 |
| QTC Plant Replacement Reserve | 2,693,104 | 3,650,508 |
| QTC Future Capital Grants | 1,389,164 | 1,389,164 |
| QTC Road Reseals Reserve* | 2,579,517 | 1,150,000 |
| Total Reserves held in QTC | 8,000,571 | 7,528,458 |
| <i>*QTC Road Reseals Reserve was previously QTC Sustainability Account of 1,150,000 this was changed as requested by Director of Corporate Services</i> | | |
| TRUST | | |
| Trust Accounts | | |
| Queensland Treasury Corporation | 91,378 | 91,378 |
| Westpac Bank | 39,949 | 39,949 |
| Total balance held in trust | 131,327 | 131,327 |

CASH

| Cash | July | August | September | October | November | December | January | February | March | April | May | June |
|------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2020 | \$12,280,567.00 | \$6,538,396.00 | \$7,802,385.00 | \$17,986,246.00 | \$16,045,726.00 | \$14,253,941.00 | \$11,534,551.00 | \$17,310,350.00 | \$26,505,321.00 | \$27,149,119.00 | \$23,891,105.00 | \$19,895,041.00 |
| 2021 | \$12,668,763.00 | \$7,267,828.00 | \$32,799,197.00 | \$29,061,031.00 | \$28,569,461.00 | \$32,701,782.00 | \$29,755,429.00 | \$28,656,349.42 | \$37,318,356.00 | \$34,226,338.00 | \$32,854,549.00 | \$36,769,988.00 |
| 2022 | \$29,066,133.00 | \$27,305,252.00 | \$18,876,147.00 | \$17,306,164.00 | \$12,501,484.00 | \$19,906,129.00 | \$19,521,847.00 | \$22,627,835.00 | \$29,625,892.00 | \$34,300,881.00 | \$33,474,702.00 | \$40,097,628.00 |
| 2023 | \$36,016,895.12 | \$29,324,952.00 | \$29,916,342.00 | \$29,764,622.00 | \$34,019,634.00 | \$31,208,774.91 | \$28,614,115.00 | \$29,516,827.00 | \$32,925,760.00 | \$31,205,087.00 | \$44,404,416.00 | \$47,514,968.00 |
| 2024 | \$42,100,294.74 | \$34,068,431.00 | \$35,589,540.00 | | | | | | | | | |



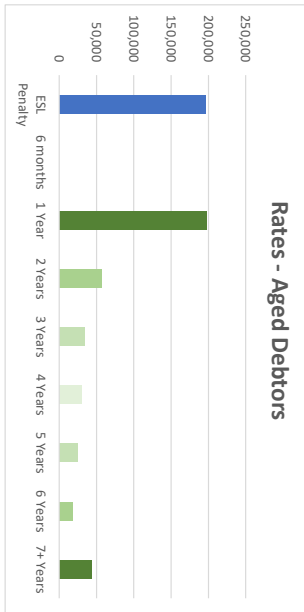
Rates and Service Charges Receivables Report
 Sep-23

Number of Assessments
 Total Active 1183
 Non Valued 349 Non-Rateable, but Utility charges & ESL may still apply.
 Valued 834 Valuations issued by State Valuations Office

Payment Arrangements
 No. of Assess 6
 Amount 89,516

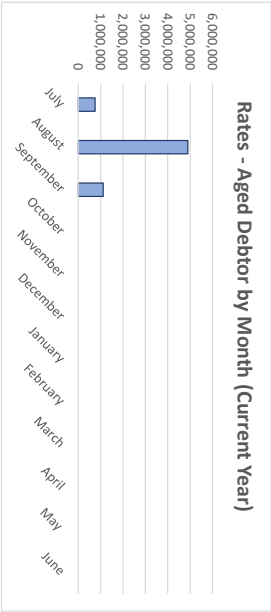
Aged Debtor Breakdown

| TOTAL | Legal Fees | ESL Penalty | Current | 6 months | 1 Year | 2 Years | 3 Years | 4 Years | 5 Years | 6 Years | 7+ Years |
|-----------|------------|-------------|---------|----------|---------|---------|---------|---------|---------|---------|----------|
| 1,116,188 | 0 | 196,766 | 512,641 | 0 | 198,321 | 56,374 | 34,690 | 29,763 | 24,978 | 18,729 | 43,925 |



Aged Debtor by Month

| Month | Amount |
|-----------|-----------|
| July | 752,191 |
| August | 4,897,044 |
| September | 1,116,188 |
| October | |
| November | |
| December | |
| January | |
| February | |
| March | |
| April | |
| May | |
| June | |

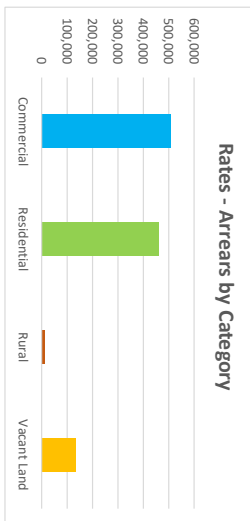


| Interest by Month | | | | | | | | | | | |
|-------------------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|
| July | August | September | October | November | December | January | February | March | April | May | June |
| 7,566 | 5,656 | 10,382 | | | | | | | | | |

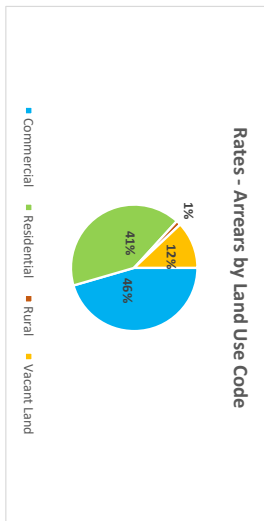
Aged Debtor Breakdown by Category

| | Total | ESL Penalty | Current | 6 months | 1 Year | 2 Years | 3 Years | 4 Years | 5 Years | 6 Years | 7+ Years |
|---------------|------------------|----------------|----------------|----------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Commercial | 507,949 | 51,823 | 349,825 | 0 | 72,147 | 6,657 | 3,945 | 3,941 | 3,876 | 3,778 | 11,957 |
| Residential | 460,629 | 107,631 | 132,266 | 0 | 91,764 | 39,590 | 25,222 | 19,787 | 15,025 | 11,763 | 17,580 |
| Rural | 13,249 | 431 | 8,144 | 0 | 4,675 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vacant Land | 134,361 | 36,881 | 22,406 | 0 | 29,735 | 10,127 | 5,522 | 6,035 | 6,077 | 3,188 | 14,388 |
| Totals | 1,116,188 | 196,766 | 512,641 | 0 | 198,321 | 56,374 | 34,690 | 29,763 | 24,978 | 18,729 | 43,925 |

** The GL Account balance and Outstanding Debtors Report show a difference of \$65,871.37. This is the Rates Paid in Advance Total.

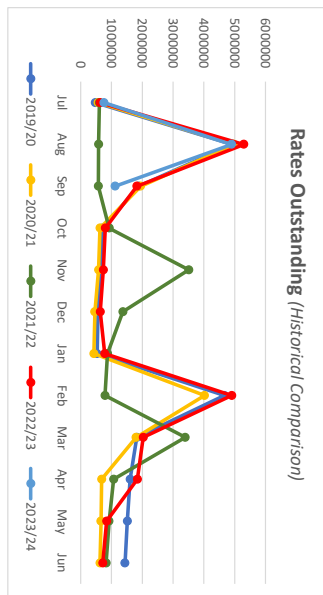


| Breakdown by Land Usage | | | |
|-------------------------|--------------|------------------|------------|
| Land Usage | No. of Asses | Total | Percentage |
| Commercial | 206 | 507,949 | 46% |
| Residential | 645 | 460,629 | 41% |
| Rural | 55 | 13,249 | 1% |
| Vacant Land | 277 | 134,361 | 12% |
| | 1,183 | 1,116,188 | |



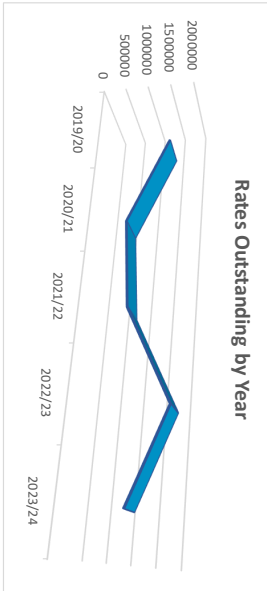
Historical Comparison by Month

| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|---------|------------|--------------|--------------|------------|--------------|--------------|------------|--------------|--------------|--------------|--------------|--------------|
| 2019/20 | \$ 470,641 | \$ 4,926,161 | \$ 1,880,488 | \$ 717,757 | \$ 630,432 | \$ 559,597 | \$ 530,335 | \$ 4,665,873 | \$ 1,822,510 | \$ 1,602,662 | \$ 1,513,610 | \$ 1,437,098 |
| 2020/21 | \$ 566,141 | \$ 4,971,460 | \$ 1,944,130 | \$ 626,507 | \$ 582,667 | \$ 459,510 | \$ 428,312 | \$ 4,020,974 | \$ 1,799,963 | \$ 682,334 | \$ 658,186 | \$ 628,928 |
| 2021/22 | \$ 606,708 | \$ 580,412 | \$ 573,791 | \$ 925,817 | \$ 3,508,592 | \$ 1,367,235 | \$ 873,592 | \$ 788,448 | \$ 3,394,719 | \$ 1,072,555 | \$ 921,857 | \$ 825,409 |
| 2022/23 | \$ 630,158 | \$ 5,295,845 | \$ 1,820,687 | \$ 796,847 | \$ 733,637 | \$ 633,310 | \$ 778,159 | \$ 4,901,807 | \$ 2,028,993 | \$ 1,843,638 | \$ 843,598 | \$ 718,600 |
| 2023/24 | \$ 752,191 | \$ 4,897,044 | \$ 1,116,188 | | | | | | | | | |



Historical Comparison by Year

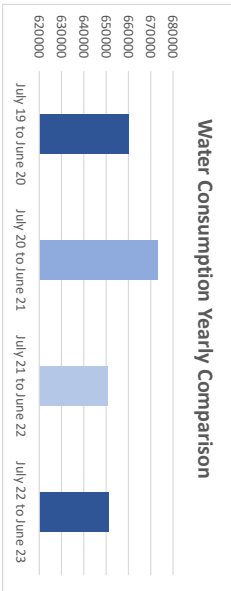
| | |
|---------|--------------|
| 2019/20 | \$ 1,437,098 |
| 2020/21 | \$ 628,928 |
| 2021/22 | \$ 825,409 |
| 2022/23 | \$ 1,843,638 |
| 2023/24 | \$ 1,116,188 |



All water consumption started being levied from July, 2022.

Water Consumption Comparison

| Year | Total Cons | \$ Rated |
|--------------------|------------|------------|
| July 18 to June 19 | 660749 | \$ 226,556 |
| July 19 to June 20 | 673160 | \$ 384,477 |
| July 20 to June 21 | 650686 | \$ 507,505 |
| July 21 to June 22 | 651262 | \$ 662,887 |



Carpentaria Shire Council - Capital Expenditure Budget - 2023/2024

| 4/10/23 Data Updated | | | | Total Project Budget | | | | | Financial Year Budget | | | | | YTD Actual | | Total | | Stage of |
|----------------------|---|-------------|------|------------------------|-----------------------|-----------------------|----------|-----------------------------------|-----------------------|-----------|-----------------------|----------|----------------------|------------|------------------|-----------------------------|----------|----------|
| Job or WO No | Project Description | Asset Class | Type | Project Expense Budget | Project Grant Funding | Asset Sale / Trade-In | Reserves | Council's Contribution to Project | Original Budget | Grant | Asset Sale / Trade-In | Reserves | Council Contribution | Expenses | Committed Orders | Expenses Actual + Committed | Comp'n % | |
| CH2402 | Buildings - 1 Brodie Street - Replace floor coverings | Buildings | R | 14,000 | 0 | 0 | 0 | 14,000 | 14,000 | 0 | 0 | 0 | 14,000 | 0 | 0 | 0 | 0% | |
| CH2201 | Buildings - Staff Housing - Nin Vacant Pensioner Unit 1/72 Thomps | Buildings | R | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,461 | 623 | 0 | 623 | 100% | |
| MQSH13 | Buildings - 1/150 Yappap Street - Replace shadecloth with roof shee | Buildings | U | 30,000 | 30,000 | 0 | 0 | 0 | 30,000 | 30,000 | 0 | 0 | 0 | 3,093 | 0 | 3,093 | 100% | |
| MQSH19 | Buildings - 16 Henrietta Street, Normanton | Buildings | U | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | |
| CH2407 | Buildings - 12 Airport Road - External repaint | Buildings | R | 18,000 | 0 | 0 | 0 | 18,000 | 18,000 | 0 | 0 | 0 | 18,000 | 0 | 0 | 0 | 10% | |
| CH2403 | Buildings - 17 Palmer Street - Internal repaint | Buildings | R | 15,000 | 0 | 0 | 0 | 15,000 | 15,000 | 0 | 0 | 0 | 15,000 | 0 | 8,300 | 8,300 | 5% | |
| CH2404 | Buildings - 17 Palmer Street - Renew kitchen | Buildings | R | 20,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 20,000 | 6,323 | 0 | 6,323 | 35% | |
| MQSH21 | Buildings - 2 Norman Street - Roof renewal | Buildings | R | 150,000 | 150,000 | 0 | 0 | 0 | 150,000 | 150,000 | 0 | 0 | 0 | 1,355 | 0 | 1,355 | 0% | |
| CH2401 | Buildings - 2/150 Yappap Street - Replace shadecloth with roof shee | Buildings | R | 15,000 | 0 | 0 | 0 | 15,000 | 15,000 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 0% | |
| MQSH20 | Buildings - 2/72 Thompson Street - Refurb entire unit, install conc | Buildings | R | 100,000 | 0 | 0 | 0 | 100,000 | 100,000 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 5% | |
| MQSH12 | Buildings - 23 Woodward Street - External painting | Buildings | R | 20,000 | 20,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 5% | |
| MQSH15 | Buildings - 36 Woodward Street - External repair | Buildings | R | 15,000 | 0 | 0 | 0 | 15,000 | 15,000 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 5% | |
| CH2405 | Buildings - 38 Woodward Street - Veranda repairs | Buildings | R | 40,000 | 0 | 0 | 0 | 40,000 | 40,000 | 0 | 0 | 0 | 40,000 | 0 | 0 | 0 | 0% | |
| CH2409 | Buildings - 52 Green Street - Replace kitchen | Buildings | R | 20,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 20,000 | 226 | 0 | 226 | 5% | |
| CH2408 | Buildings - Brown Street Units - Renew kitchen, floors & internal r | Buildings | R | 15,000 | 0 | 0 | 0 | 15,000 | 15,000 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 0% | |
| CH2408 | Buildings - Brown Street Units - Renew kitchen, floors & internal r | Buildings | R | 60,000 | 0 | 0 | 0 | 60,000 | 60,000 | 0 | 0 | 0 | 60,000 | 0 | 0 | 0 | 5% | |
| CO2408 | Buildings - Burns Phillip - Renew box guttering | Buildings | R | 50,000 | 0 | 0 | 0 | 50,000 | 50,000 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | 5% | |
| CO2407 | Buildings - Burns Phillip - Top office repairs | Buildings | R | 10,000 | 0 | 0 | 0 | 10,000 | 10,000 | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 5% | |
| CO2413 | Buildings - Depot Store Mezzanine Floor - Enclose for Records St | Buildings | U | 65,000 | 0 | 0 | 0 | 65,000 | 65,000 | 0 | 0 | 0 | 65,000 | 0 | 0 | 0 | 0% | |
| CH2301 | Buildings - Design and Construct Staff Housing in Gough Street | Buildings | N | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | |
| CO2402 | Buildings - Les Wilson Barra Discovery Centre - Barra pond pump in | Buildings | R | 30,000 | 0 | 0 | 0 | 30,000 | 30,000 | 0 | 0 | 0 | 30,000 | 950 | 0 | 950 | 0% | |
| CO2401 | Buildings - Les Wilson Barra Discovery Centre - Water Ingress P | Buildings | R | 10,000 | 0 | 0 | 0 | 10,000 | 10,000 | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 5% | |
| CO2405 | Buildings - Normanton Depot Workshop Office - Refurbish | Buildings | R | 20,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 5% | |
| CO2404 | Buildings - Normanton Shire Office - Airconditioning system (engine | Buildings | R | 15,000 | 0 | 0 | 0 | 15,000 | 15,000 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 10% | |
| CO2403 | Buildings - Normanton Shire Office - Renew box guttering | Buildings | R | 150,000 | 0 | 0 | 0 | 150,000 | 150,000 | 0 | 0 | 0 | 150,000 | 0 | 0 | 0 | 5% | |
| CR2401 | Cemetery - priorities from Mastetrian Karumba & Normanton | Buildings | R | 50,000 | 0 | 0 | 0 | 50,000 | 50,000 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | 5% | |
| CR2401 | Footpaths - New or renewals based on condition assessment | Roads | R | 100,000 | 0 | 0 | 0 | 100,000 | 100,000 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0% | |
| CR2403 | Flood Camera - New camera at Mitchell River | Other | R | 15,000 | 0 | 0 | 0 | 15,000 | 15,000 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 0% | |
| CR2402 | Flood Gauges - Refurb existing gauges | Other | R | 30,000 | 0 | 0 | 0 | 30,000 | 30,000 | 0 | 0 | 0 | 30,000 | 0 | 0 | 0 | 0% | |
| CO2201 | Other - Cenotaph Upgrade - Two statues "We are one" | Other | U | 165,000 | 150,000 | 0 | 0 | 15,000 | 122,942 | 122,942 | 0 | 0 | 0 | 0 | 14,000 | 14,000 | 80% | |
| LRCIP7 | Other - Karumba - Allocation of \$1m funding towards Restoration o | Other | U | 1,000,000 | 1,000,000 | 0 | 0 | 0 | 1,000,000 | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 10% | |
| LRCIP8 | Other - Karumba Park (closing of Barnett St) - Design and Construc | Other | N | 350,000 | 350,000 | 0 | 0 | 0 | 341,920 | 341,920 | 0 | 0 | 0 | 0 | 0 | 0 | 5% | |
| ORRRF2 | Other - Karumba Point Shoreline Protection and Revegetation - Bee | Other | N | 592,473 | 500,000 | 0 | 0 | 92,473 | 456,891 | 364,418 | 0 | 0 | 0 | 5,006 | 0 | 5,006 | 5% | |
| PACPO1 | Other - Karumba Point Shoreline Protection and Revegetation - Ra | Other | N | 1,592,473 | 1,592,473 | 0 | 0 | 0 | 1,592,473 | 1,592,473 | 0 | 0 | 0 | 0 | 0 | 0 | 5% | |
| LRCIP0 | Other - Karumba Point to Town Walking Track (Signage, Designated | Other | U | 73,848 | 73,848 | 0 | 0 | 0 | 73,848 | 73,848 | 0 | 0 | 0 | 67,000 | 0 | 67,000 | 85% | |
| CO2406 | Other - Normanton Water Park - Control system | Other | R | 15,000 | 0 | 0 | 0 | 15,000 | 15,000 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 10% | |
| MQ2204 | Other - Onsite Chlorine Generators - Normanton & Karumba Pools | Other | U | 320,000 | 320,000 | 0 | 0 | 0 | 217,276 | 217,276 | 0 | 0 | 0 | 77,044 | 0 | 77,044 | 100% | |
| MQ2201 | Other - Town Beautification - Landborough St Development | Other | N | 200,000 | 200,000 | 0 | 0 | 0 | 150,000 | 150,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | |
| MQ2202 | Other - Town Beautification - School Dam Precinct Development | Other | N | 300,000 | 300,000 | 0 | 0 | 0 | 250,000 | 250,000 | 0 | 0 | 0 | 0 | 0 | 0 | 5% | |
| DAF22 | Other - Coast Reef Habitats - Karumba | Other | N | 100,000 | 100,000 | 0 | 0 | 0 | 47,064 | 47,064 | 0 | 0 | 0 | 30,446 | 0 | 30,446 | 90% | |
| CR2202 | Roads - Savannah Way Art Trail - Footings And Traffic Island Upgrac | Roads | U | 35,000 | 0 | 0 | 0 | 35,000 | 35,000 | 0 | 0 | 0 | 35,000 | 0 | 11,000 | 11,000 | 25% | |
| ORRRF3 | Roads - Kerb and Channel Across From Christian College, Thompsor | Roads | U | 228,882 | 218,882 | 0 | 0 | 10,000 | 73,811 | 73,811 | 0 | 0 | 0 | 17,209 | 0 | 17,209 | 100% | |
| CO2411 | Waste - New fencing and repair fencing at Normanton Landfill | Other | R | 20,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 20,000 | 0 | 8,180 | 8,180 | 0% | |
| CO2410 | Waste - Security System Design and install - Karumba | Other | R | 10,000 | 0 | 0 | 0 | 10,000 | 10,000 | 0 | 0 | 0 | 10,000 | 4,906 | 0 | 4,906 | 0% | |
| CO2409 | Waste - Security System Design and install - Normanton | Other | R | 10,000 | 0 | 0 | 0 | 10,000 | 10,000 | 0 | 0 | 0 | 10,000 | 4,370 | 0 | 4,370 | 0% | |
| CR2405 | Fleet - Caterpillar 140M Motor Grader Rego: 32399C | Plant and E | R | 600,000 | 0 | 210,000 | 390,000 | 0 | 600,000 | 0 | 210,000 | 390,000 | 0 | 0 | 0 | 0 | 10% | |

Carpentaria Shire Council - Capital Expenditure Budget - 2023/2024

| 4/10/23 Data Updated | | | Total Project Budget | | | | | | Financial Year Budget | | | | | | Total | | | |
|----------------------|--|-------------|----------------------|----------------|-----------------------|-----------------------|----------|----------------------------------|-----------------------|------------|-----------------------|----------|----------------------|---------------------|------------------|-----------------------------|-----------------|-----|
| Job or WO No | Project Description | Asset Class | Type | Project Budget | Project Grant Funding | Asset Sale / Trade-In | Reserves | Councils Contribution to Project | Original Budget | Grant | Asset Sale / Trade-In | Reserves | Council Contribution | YTD Actual Expenses | Committed Orders | Expenses Actual + Committed | Stage of Comp % | |
| CP2406 | Fleet - Holden Colorado 4x4 Dual Cab S | Plant and E | R | 55,000 | 0 | 20,000 | 35,000 | 0 | 55,000 | 0 | 20,000 | 35,000 | 0 | 0 | 0 | 0 | 0% | |
| CP2404 | Fleet - Isuzu C Series CKZ 455 805VNF Water Truck | Plant and E | R | 203,404 | 0 | 100,000 | 103,404 | 0 | 203,404 | 0 | 100,000 | 103,404 | 0 | 0 | 0 | 0 | 0% | |
| CP2401 | Fleet - Jacobsen R311T WA Rotary Mower - Replace with single dec Cab | Plant and E | R | 40,000 | 0 | 0 | 40,000 | 0 | 40,000 | 0 | 0 | 40,000 | 0 | 0 | 0 | 0 | 0% | |
| CP2402 | Fleet - Kubota Excavator | Plant and E | R | 80,000 | 0 | 15,000 | 65,000 | 0 | 80,000 | 0 | 15,000 | 65,000 | 0 | 0 | 0 | 0 | 0% | |
| CP2403 | Fleet - Kubota Front Deck Mower Rego: 11752C | Plant and E | R | 20,000 | 0 | 5,000 | 15,000 | 0 | 20,000 | 0 | 5,000 | 15,000 | 0 | 0 | 0 | 0 | 0% | |
| CP2308 | Fleet - P1566 KBA Triton Dual Cab, replace with Dual Cab | Plant and E | R | 60,000 | 0 | 0 | 0 | 60,000 | 60,000 | 0 | 0 | 0 | 60,000 | 0 | 0 | 66,889 | 5% | |
| CP2209 | Fleet - P1582 WTP - SR 4x2 Single Cab Ute | Plant and E | R | 35,000 | 0 | 8,000 | 0 | 27,000 | 35,000 | 0 | 8,000 | 0 | 27,000 | 0 | 0 | 41,904 | 70% | |
| CP2302 | Fleet - P1664 Dual Cab Cruiser | Plant and E | R | 80,000 | 0 | 0 | 0 | 80,000 | 80,000 | 0 | 0 | 0 | 80,000 | 0 | 0 | 69,839 | 25% | |
| CP2304 | Fleet - P1784 2WD Hilux Single Cab | Plant and E | R | 40,000 | 0 | 0 | 0 | 40,000 | 40,000 | 0 | 0 | 0 | 40,000 | 0 | 0 | 39,603 | 25% | |
| CP2303 | Fleet - P1877 Dual Cab Colorado | Plant and E | R | 50,000 | 0 | 0 | 0 | 50,000 | 50,000 | 0 | 0 | 0 | 50,000 | 0 | 0 | 69,839 | 25% | |
| CP2301 | Fleet - P2036 Fusio Tipper | Plant and E | R | 70,000 | 0 | 0 | 0 | 70,000 | 70,000 | 0 | 0 | 0 | 70,000 | 0 | 0 | 69,751 | 25% | |
| CP2306 | Fleet - P2529 Crane Truck | Plant and E | R | 185,000 | 0 | 0 | 0 | 185,000 | 185,000 | 0 | 0 | 0 | 185,000 | 0 | 0 | 245,491 | 25% | |
| CP2305 | Fleet - P3516 140M Grader | Plant and E | R | 300,000 | 0 | 0 | 0 | 300,000 | 300,000 | 0 | 0 | 0 | 300,000 | 0 | 0 | 595,000 | 100% | |
| CP2307 | Fleet - P4502 Vermeer VAC Trailer | Plant and E | R | 80,000 | 0 | 0 | 0 | 80,000 | 80,000 | 0 | 0 | 0 | 80,000 | 0 | 0 | 119,824 | 100% | |
| CP2211 | Fleet - Plumbers Isuzu Job Truck | Plant and E | N | 145,000 | 0 | 0 | 0 | 145,000 | 145,000 | 0 | 0 | 0 | 145,000 | 0 | 0 | 157,128 | 25% | |
| CP2207 | Fleet - Replace P1512 Town Services - 4x2 Single Cab Ute (Cleaners) Plant and E | Plant and E | R | 35,000 | 0 | 8,000 | 0 | 27,000 | 35,000 | 0 | 8,000 | 0 | 27,000 | 0 | 0 | 39,603 | 25% | |
| CP2205 | Fleet - Replace P1605 WTP 4x4 Single Cab Utility | Plant and E | R | 55,000 | 0 | 18,000 | 0 | 37,000 | 55,000 | 0 | 18,000 | 0 | 37,000 | 0 | 0 | 53,952 | 25% | |
| CP2206 | Fleet - Replace P1653 Electrician - 4 x 4 Landcruiser Ute (RRO) Single Plant and E | Plant and E | R | 55,000 | 0 | 18,000 | 0 | 37,000 | 55,000 | 0 | 18,000 | 0 | 37,000 | 0 | 0 | 68,639 | 25% | |
| CP2309 | Fleet - Replace P1711 Dual Cab 4WD Hilux | Plant and E | R | 65,000 | 0 | 0 | 0 | 65,000 | 65,000 | 0 | 0 | 0 | 65,000 | 0 | 0 | 66,889 | 25% | |
| CP2210 | Fleet - Replace P2402 WTP - N Series NPR Tipper | Plant and E | R | 65,000 | 0 | 12,000 | 0 | 53,000 | 65,000 | 0 | 12,000 | 0 | 53,000 | 0 | 0 | 129,938 | 25% | |
| CP2208 | Fleet - Replace P4136 Quad UTV with 2 seats | Plant and E | R | 25,000 | 0 | 2,000 | 0 | 23,000 | 25,000 | 0 | 2,000 | 0 | 23,000 | 0 | 0 | 30,364 | 25% | |
| CP2413 | Fleet - Small Generator and plant replacements | Plant and E | R | 50,000 | 0 | 0 | 50,000 | 0 | 50,000 | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 | 0% | |
| CP2410 | Fleet - Toyota Hilux - 147ZJP Natasha - replace with Style Side Ute | Plant and E | R | 60,000 | 0 | 15,000 | 45,000 | 0 | 60,000 | 0 | 15,000 | 45,000 | 0 | 0 | 0 | 0 | 0% | |
| CP2407 | Fleet - Toyota Hilux - 425ZHR - Foreman | Plant and E | R | 66,000 | 0 | 25,000 | 41,000 | 0 | 66,000 | 0 | 25,000 | 41,000 | 0 | 0 | 0 | 0 | 0% | |
| CP2411 | Fleet - Toyota Hilux - Cherie - Replace with Style side Ute | Plant and E | R | 55,000 | 0 | 25,000 | 30,000 | 0 | 55,000 | 0 | 25,000 | 30,000 | 0 | 0 | 0 | 0 | 0% | |
| CP2408 | Fleet - Toyota Hilux 447ZHR - Formans | Plant and E | R | 66,000 | 0 | 25,000 | 41,000 | 0 | 66,000 | 0 | 25,000 | 41,000 | 0 | 0 | 0 | 0 | 0% | |
| CP2412 | Fleet - Toyota Hilux 4x4 SR Dual Cab 841CS9 Starkey | Plant and E | R | 66,000 | 0 | 25,000 | 41,000 | 0 | 66,000 | 0 | 25,000 | 41,000 | 0 | 0 | 0 | 0 | 0% | |
| CP2409 | Fleet - Toyota Prado - 148ZJP | Plant and E | R | 86,000 | 0 | 0 | 61,000 | 0 | 86,000 | 0 | 0 | 61,000 | 0 | 0 | 0 | 0 | 100% | |
| CP2414 | Fleet - Replacement for p1150 written off | Plant and E | R | 70,500 | 0 | 0 | 0 | 0 | 70,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5% | |
| CP2310 | Water - Normanton - WTP Generator | Plant and E | R | 60,000 | 0 | 0 | 0 | 60,000 | 60,000 | 0 | 0 | 0 | 60,000 | 0 | 0 | 36,816 | 75% | |
| CP2105 | Footpaths - Normanton (priorities to be determined) | Roads | R | 60,000 | 0 | 0 | 0 | 60,000 | 60,000 | 0 | 0 | 0 | 60,000 | 0 | 0 | 30,505 | 2% | |
| CP2106 | Footpaths - Karumba (priorities to be determined) | Roads | R | 45,000 | 0 | 0 | 0 | 45,000 | 45,000 | 0 | 0 | 0 | 45,000 | 0 | 0 | 38,505 | 0% | |
| CP2206 | Footpaths - Normanton - 2M Wide Footpath - Cafe To Pharmacy | Roads | R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 234 | 0 | 100% | |
| CP2207 | Footpaths - Normanton - 2M Wide Footpath - Cafe To Pharmacy | Roads | R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 234 | 0 | 100% | |
| CP2204 | Karumba Water Tower Road Upgrade | Roads | R | 45,000 | 0 | 0 | 0 | 45,000 | 45,000 | 0 | 0 | 0 | 45,000 | 0 | 0 | 17,752 | 35% | |
| CP2408 | Roads - ATIS TTDS - Days Creek Causeways | Roads | R | 960,000 | 0 | 0 | 0 | 0 | 960,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | |
| CP2301 | Roads - Normanton To Burkettown Reseal (TTDS/Council) | Roads | R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 296,511 | 0 | 296,511 | 100% | |
| CP2303 | Roads - ATIS TTDS - Plains/Topsy Creek & Cabbage Tree Creek Cause Roads | Roads | N | 1,340,000 | 1,340,000 | 0 | 0 | 0 | 891,894 | 891,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25% |
| CP2406 | Roads - Bettement - Dunbar-Kowanyama Road Sealing | Roads | R | 5,000,000 | 4,750,000 | 0 | 0 | 250,000 | 5,000,000 | 4,750,000 | 0 | 0 | 250,000 | 0 | 0 | 580,965 | 0% | |
| CP2302 | Roads - Bettement - Inverleigh West Causeway Upgrade (Longest Roads) | Roads | U | 5,000,000 | 450,000 | 0 | 0 | 50,000 | 395,050 | 345,050 | 0 | 0 | 50,000 | 0 | 0 | 45,753 | 10% | |
| CP2304 | Roads - Ifrely Road - Gravel Upgrade | Roads | U | 4,206,687 | 4,206,687 | 0 | 0 | 0 | 4,206,687 | 4,206,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| CP2205 | Roads - Koolah - Dixie Road Widening | Roads | U | 2,477,642 | 2,477,642 | 0 | 0 | 0 | 2,477,642 | 2,477,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| CP2407 | Roads - Mitchell River Crossing - Bridge Construction | Roads | U | 22,375,980 | 22,375,980 | 0 | 0 | 0 | 22,375,980 | 22,375,980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| CP2203 | Roads - Mitchell River Crossing - Bridge Design | Roads | U | 300,000 | 300,000 | 0 | 0 | 0 | 300,000 | 300,000 | 0 | 0 | 0 | 0 | 44,405 | 0 | 128,912 | 20% |
| CP2404 | Roads - Roads of Strategic Importance (Ntn to Burkettown Rd) (Seall Roads) | Roads | R | 20,000,000 | 16,000,000 | 0 | 0 | 4,000,000 | 6,666,667 | 5,333,334 | 0 | 0 | 1,333,333 | 0 | 0 | 0 | 0 | 0% |

Carpentaria Shire Council - Capital Expenditure Budget - 2023/2024

| 4/10/23 Data Updated | | | Total Project Budget | | | | | Financial Year Budget | | | | | Total | | Stage of | | |
|----------------------|--|-------------|----------------------|-------------------|-----------------------|-----------------------|------------------|----------------------------------|-------------------|-------------------|-----------------------|------------------|----------------------|---------------------|------------------|-----------------------------|--------------|
| Job or WO No | Project Description | Asset Class | Type | Project Budget | Project Grant Funding | Asset Sale / Trade-In | Reserves | Councils Contribution to Project | Original Budget | Grant | Asset Sale / Trade-In | Reserves | Council Contribution | YTD Actual Expenses | Committed Orders | Expenses Actual + Committed | Completion % |
| RR2401 | Roads - 23/24 TIDS/R2R/Council - Normanton Burketown Road - Ar Roads | Roads | R | 300,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 333,818 | 23,400 | 357,218 | 0% |
| 0 | Roads - 23/24 TIDS/R2R/Council - | Roads | R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| CR2409 | Roads - Town Street Reseals - priorities to be determined | Roads | R | 300,000 | 0 | 0 | 300,000 | 0 | 300,000 | 0 | 0 | 300,000 | 0 | 0 | 0 | 0 | 0% |
| RR2301 | Roads - 22/23 Normanton To Burketown Rd (Before Armstrong) | Roads | U | 800,000 | 800,000 | 0 | 0 | 0 | 321,612 | 321,612 | 0 | 0 | 0 | 510,296 | 0 | 510,296 | 100% |
| RR2302 | Roads - 22/23 Normanton To Burketown (Armstrong) | Roads | U | 1,513,339 | 1,465,263 | 0 | 0 | 48,076 | 176,716 | 128,640 | 0 | 0 | 48,076 | 111,997 | 7,200 | 119,198 | 100% |
| CS2405 | Sewer - Karumba Sewerage Upgrades and Renewals | Sewer | R | 50,000 | 0 | 0 | 0 | 50,000 | 50,000 | 0 | 0 | 0 | 50,000 | 0 | 585 | 585 | 0% |
| CS2201 | Sewer - Karumba STP - Membrane Replacement & Skid Renewal | Sewer | R | 1,200,000 | 600,000 | 0 | 0 | 600,000 | 1,200,000 | 600,000 | 0 | 0 | 600,000 | 0 | 0 | 0 | 0% |
| 0 | Sewer - Network Condition Assessment (Normanton) - relining/ car Sewer | Sewer | R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| CS2404 | Sewer - Pump Replacement Program | Sewer | R | 30,000 | 0 | 0 | 0 | 30,000 | 30,000 | 0 | 0 | 0 | 30,000 | 218 | 0 | 218 | 0% |
| 0 | Sewer - Pump Station Condition Assessments - Normanton Wastew Sewer | Sewer | R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| CS2402 | Sewer - STP - Ultrasonic Rectifications and Aerator Install/Ultrasonic | Sewer | R | 20,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 20,000 | 4,580 | 13,699 | 18,279 | 50% |
| CS2406 | Water - Analyser Upgrades / Replacement Program | Water | R | 30,000 | 0 | 0 | 0 | 30,000 | 30,000 | 0 | 0 | 0 | 30,000 | 0 | 11,810 | 11,810 | 0% |
| 3RF001A | Water - Glenore Weir Raw Water Upgrade - Emergency Intake Stru/Water | Water | U | 150,000 | 150,000 | 0 | 0 | 0 | 150,000 | 150,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| CS2404 | Water - Glenore Weir Water Pipe Replacement Planning Project | Water | R | 295,000 | 295,000 | 0 | 0 | 0 | 283,533 | 283,533 | 0 | 0 | 0 | 38,858 | 113,670 | 152,528 | 0% |
| 0 | Water - Karumba Chlorination Renewal | Water | R | 30,000 | 0 | 0 | 0 | 30,000 | 30,000 | 0 | 0 | 0 | 30,000 | 0 | 0 | 0 | 0% |
| RRF002 | Water - Karumba Water Tower/Reservoirs On site Chlorine General | Water | U | 180,000 | 180,000 | 0 | 0 | 0 | 180,000 | 180,000 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| CS2402 | Water - Meter Replacement Program - Pending advice in Smart Me Water | Water | R | 60,000 | 30,000 | 0 | 0 | 30,000 | 60,000 | 30,000 | 0 | 0 | 30,000 | 0 | 0 | 0 | 10% |
| 0 | Water - Normanton - Manifold (for old Clarifier) | Water | U | 20,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0% |
| CS2201 | Water - Normanton - Refurbish Clarifier | Water | R | 75,000 | 0 | 0 | 0 | 75,000 | 75,000 | 0 | 0 | 0 | 75,000 | 3,097 | 75,757 | 78,854 | 0% |
| RRF005 | Water - Normanton Treatment Plant - Replacement of Soda Ash Do Water | Water | R | 180,000 | 180,000 | 0 | 0 | 0 | 180,000 | 180,000 | 0 | 0 | 0 | 29,758 | 92,881 | 122,639 | 75% |
| CS2302 | Water - Normanton Water Treatment Plant Reservoir Upgrades (2 | Water | U | 1,992,916 | 1,992,916 | 0 | 0 | 0 | 1,992,916 | 1,992,916 | 0 | 0 | 0 | 67,323 | 0 | 67,323 | 0% |
| CS2401 | Water - Normanton Water Treatment Plant Storage Upgrades - Chl Water | Water | R | 40,000 | 40,000 | 0 | 0 | 0 | 40,000 | 40,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| CS2404 | Water - Normanton WTP Inlet Manifold | Water | R | 120,000 | 100,000 | 0 | 0 | 20,000 | 120,000 | 100,000 | 0 | 0 | 20,000 | 0 | 0 | 0 | 2% |
| CS2408 | Water - Pump Replacement Program | Water | R | 30,000 | 0 | 0 | 0 | 30,000 | 30,000 | 0 | 0 | 0 | 30,000 | 0 | 0 | 0 | 0% |
| CS2403 | Water - SCADA / Telemetry Renewals | Water | R | 40,000 | 0 | 0 | 0 | 40,000 | 40,000 | 0 | 0 | 0 | 40,000 | 40,352 | 3,840 | 44,192 | 0% |
| MO2205 | Water - Treatment Plant - Controls/Monitoring - Priorities to be est Water | Water | R | 180,000 | 180,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 36,560 | 2,816 | 39,376 | 0% |
| CO2415 | Normanton Tip - Construct Bin Platform | Other | N | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| CO2414 | Normanton Tip - Washdown Bay | Other | N | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| CP2431 | Other - Gym Equipment (Treadmills) | Other | R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,864 | 18,864 | 0% |
| CU2301 | Other - Lilyvale Subdivision Entrance Statement | Other | N | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,175 | 0 | 1,175 | 0% |
| CS1902 | Capex - Lilyvale Subdivision Entrance Statement | Water | R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 | 0% |
| CS2409 | Chlorine Generator Cell Upgrade | Sewer | U | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,885 | 36,885 | 0% |
| CO1913 | Karumba Swimming Pool Shade | Other | R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,871 | 0 | 1,871 | 0% |
| MO2418 | Capex - W4Q34 Philip Street | Buildings | R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -13,918 | 0 | -13,918 | 0% |
| CS2406 | Karumba Sewerage Upgrades | Sewer | U | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 655 | 2,449 | 3,104 | 0% |
| | | | | 76,090,426 | 65,561,115 | 556,000 | 1,257,404 | 8,300,907 | 59,205,560 | 51,783,463 | 556,000 | 1,257,404 | 5,616,154 | 3,083,997 | 2,973,722 | 6,057,719 | |

Carpentaria Shire Council - Capital Expenditure Budget - 2023/2024

| 4/10/23 Data Updated | | Total Project Budget | | | | | | | | | | Financial Year Budget | | | | | YTD Actual | Committed | Total | Stage of |
|---|---------------------|----------------------|------|------------------------|-----------------------|-----------------------|------------------|----------------------------------|-------------------|-------------------|-----------------------|-----------------------|----------------------|----------|--------|-----------------------------|--------------|-----------|-------|----------|
| Job or WO No | Project Description | Asset Class | Type | Project Expense Budget | Project Grant Funding | Asset Sale / Trade-In | Reserves | Councils Contribution to Project | Original Budget | Grant | Asset Sale / Trade-In | Reserves | Council Contribution | Expenses | Orders | Expenses Actual + Committed | Completion % | | | |
| Capital Expenditure by Asset Class | | | | | | | | | | | | | | | | | | | | |
| | Roads | | | 62,304,212 | 56,891,378 | 0 | 300,000 | 4,812,834 | 46,132,193 | 43,711,573 | 0 | 300,000 | 2,120,620 | | | | | | | |
| | Plant and Equip. | | | 2,922,904 | 70,500 | 556,000 | 957,404 | 1,339,000 | 2,922,904 | 70,500 | 556,000 | 957,404 | 1,339,000 | | | | | | | |
| | Land | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| | Sewer | | | 1,614,600 | 620,000 | 0 | 0 | 994,600 | 1,614,600 | 620,000 | 0 | 0 | 994,600 | | | | | | | |
| | Water | | | 3,422,916 | 3,147,916 | 0 | 0 | 275,000 | 3,251,449 | 2,976,449 | 0 | 0 | 275,000 | | | | | | | |
| | Other | | | 4,793,794 | 4,631,321 | 0 | 0 | 162,473 | 4,352,414 | 4,204,941 | 0 | 0 | 147,473 | | | | | | | |
| | Buildings | | | 1,032,000 | 200,000 | 0 | 0 | 717,000 | 932,000 | 200,000 | 0 | 0 | 739,461 | | | | | | | |
| | | | | 76,090,426 | 65,561,115 | 556,000 | 1,257,404 | 8,300,907 | 59,205,560 | 51,783,463 | 556,000 | 1,257,404 | 5,616,154 | | | | | | | |
| Capital Expenditure by Type | | | | | | | | | | | | | | | | | | | | |
| | U | | | 36,394,294 | 36,151,218 | 0 | 0 | 243,076 | 34,174,480 | 33,956,404 | 0 | 0 | 218,076 | | | | | | | |
| | N | | | 4,709,946 | 4,422,473 | 0 | 0 | 287,473 | 3,965,242 | 3,677,769 | 0 | 0 | 287,473 | | | | | | | |
| | R | | | 34,986,186 | 24,987,424 | 556,000 | 1,257,404 | 7,770,358 | 21,065,839 | 14,149,291 | 556,000 | 1,257,404 | 5,110,605 | | | | | | | |
| | | | | 76,090,426 | 65,561,115 | 556,000 | 1,257,404 | 8,300,907 | 59,205,560 | 51,783,463 | 556,000 | 1,257,404 | 5,616,154 | | | | | | | |

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10.3 INTERNAL AUDIT REPORT

| | |
|----------------------|---|
| Attachments: | 10.3.1. Internal Audit Plan 2023-2025 ↓ 10.3.2. Procurement Compliance - Batch Testing ↓ |
| Author: | Julianne Meier - Director Corporate Services |
| Date: | 4 October 2023 |
| Key Outcome: | 7.3 - Strategic management of Council |
| Key Strategy: | 7.3.2 Implement integrated strategic planning approaches across Council, including efficient and effective risk management. |

Executive Summary:

Pursuant to section 207 of the Local Government Regulation 2012 one internal audit has been conducted in accordance with the Internal Audit Plan. This report provides an update on the progress of these internal audits for the 2023/2024 financial year.

RECOMMENDATION:

That Council note the internal audit report for Procurement Compliance – Batch Testing

Background:

Pursuant to section 105 of the *Local Government Act 2009*, each local government must establish an efficient and effective internal audit function. At present the legislation does not require Council to establish an audit committee, although this is recommended by Qld Audit Office, in their report (Auditor General Report 17: 2020-21 Local Government 2020 – Report to Parliament), under recommendations for the department to require all councils to establish audit committees.

We continue to recommend that the department requires all Councils to establish audit committees and that the chairperson for this committee is independent of council and management.

In light of the difficulties some councils have faced with internal control weaknesses, fraud, ransomware, and achieving financial sustainability, this is more important now than ever.

In accordance with section 207 of the *Local Government Regulation 2012*, for each financial year Council must:

- a) Prepare an internal audit plan; and
- b) Carry out an internal audit; and
- c) Prepare a progress report for the internal audit; and
- d) Assess compliance with the internal audit plan.

Council has established an Internal Audit Plan for 2023 to 2025. A copy of this plan is attached and can be reviewed. The Procurement Practices phase commenced prior to the end of June 2023, however, was not able to be finalised in that financial year. An update is provided below:

- Procurement Practices

BUSINESS PAPERS

- Phase 1: Procurement Policy Review has been completed and the Procurement Policy is provided in a separate report.
- Phase 2: Process mapping workflows, including internal control gateways has been completed, but not yet workshopped with staff. This will occur in Phase 3.
- Phase 3: Business practice re-alignment is yet to be scheduled.
- Procurement Compliance Batch Testing
 - Report completed and attached for review.
- Purchase requisitioning and goods receipting practices.
 - Report commenced, not yet finalised.

This report is presented to Council for information.

Consultation (Internal/External):

- Mark Crawley – Chief Executive Officer
- Council's Internal Auditor – Pacifica
- Relevant Managers and Staff as set out in the reports
- Auditor General Report 17: 2020-21 Local Government 2020 – Report to Parliament

Legal Implications:

- *Local Government Act 2009*, section 105
- *Local Government Regulation 2012*, section 207

Financial and Resource Implications:

- Within Budget

Risk Management Implications:

- Failure to complete the Internal Audit function can lead to risk of misappropriation of Council assets and fraud. This function is important to provide Council with an external opinion on business practices.

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**RISK ALIGNED THREE-YEAR
STRATEGIC INTERNAL AUDIT PLAN
FY2023-FY2025**

FEBRUARY 2023





1. Background

The Internal Audit function is one component of Carpentaria Shire Council's (Council) governance framework. In addition to key management controls and the organisation-wide risk assessment process, the Internal Audit function provides the organisation's stakeholders with a level of assurance that business processes are operating appropriately and effectively in accordance with organisational and legislative requirements.

Supported by legislation, the Internal Audit function is directed to examine, assess and evaluate the operational and financial control measures the Council has adopted, or plans to adopt, to manage business risks that have the potential to impact the achievement of Council's strategic objectives. In doing so, the Internal Audit planning process must review the corporate-wide risks and consider the areas of the organisation, in consultation with management, that require or would benefit from internal audit activity.

2. Internal Audit planning approach and alignment to Council's Strategic Risks

This Internal Audit Plan has been developed to assess the efficiency and effectiveness of those systems, processes and controls that are implicitly relied upon by the Executive Team. By assessing the actual business practices performed by officers and their underlying operating activities (and behaviours), Internal Audit provides independent and objective information to the Leadership Team (Council, Executive Team) about the effectiveness of existing systems, procedures and workflows. Our work also targets implementable business improvements and efficiencies.

As management continue to progress actions to improve sustainability, strengthen existing systems and controls, and address known shortcomings, the Internal Audit function will complement that effort. Equally, management is best placed to continue to progress actions that strengthen existing systems and controls where there are known deficiencies, lower than expected (or unacceptable) effectiveness ratings, or where further initiatives/management actions are required to move the risk to a level that is tolerable.

It is important that Internal Audit is cognisant of the work being undertaken and planned by management to reduce or mitigate risks, and leave sufficient time for these initiatives, systems and controls to be embedded before Internal Audit assess their effectiveness. Exceptions to this may be reviews designed to establish a baseline position as a guide to future management initiatives, or to provide assurance that the implementation status or progress of an initiative is sufficient and can achieve the desired objectives.

2.1 Rationale for determining the direction of Internal Audit effort based on risk severity

In our assessment of Council's Corporate Risks, we considered the residual risk and management's assessment of the control effectiveness of existing systems and procedures to mitigate those risks. We used this information to develop a list of possible projects for discussion with management, and to prioritise the Internal Audit projects performed in each year. It is important to recognise that not all risks and/or risk treatments are auditable.

We also recognise that the senior leadership group has several initiatives underway or planned. It is important that Internal Audit is not duplicating that effort or examining processes that are in a state of change.

Our analysis of the alignment between each risk and potential Internal Audit projects is included in section 4 – Risk Alignment Map and section 6 – Projects - Annual Internal Audit Plan FY2023. Section 7 lists alternative projects that are available for substitution.

3. Summary of Past Internal Audit Projects

Council's Internal Audit function has completed the following represents the Internal Audit Projects in previous years:

| FY2018: | FY2019: | FY2020: | FY2021 | FY2022 |
|---|--|--|--|---|
| <ul style="list-style-type: none"> 2017-2017 Shell Financial Statements review | <ul style="list-style-type: none"> Contract Management & Procurement review Payroll & HR Entry and Exit Procedures | <ul style="list-style-type: none"> Property & Leasing Management review Customer Request Management & Complaints Handling review | <ul style="list-style-type: none"> Corporate Cards Stores & Inventory Management | <ul style="list-style-type: none"> Risk Management Consultancy |





CARPENTARIA SHIRE
COUNCIL OF THE SHIRE

Carpentaria Shire Council
Strategic Internal Audit Plan FY2023-2025
February 2023

4. Risk Alignment Map – Proposed Internal Audit Projects - Aligned to the Carpentaria Shire Council Corporate Risk Register

This diagram shows the alignment between the risks to which the organisation is exposed, and the proposed Internal Audit projects identified during consultation with management. Not all the key risks identified are auditable, or suitable for assessment by Internal Audit in the short-term as further management action is required. Where auditable, we have provided our view of the type of Internal Audit coverage that will be provided over key functions, processes and systems.

IA Coverage: ■ Direct | ■ Indirect

| Alignment to Carpentaria Shire Council Corporate Risk Register | | Residual Risk Severity | 2022-23 Plan | | | 2023-24 Plan | | 2024-25 Plan | | | | |
|---|--|------------------------|---|---|------------------------------------|--|--|---|---|---|--|---|
| | | | 1. Procurement Policy Review - 3 phases | 2. Procurement Compliance - batch testing | 3. Purchasing & Expenditure Review | 1. Fraud Risk & Ethical Conduct Review | 2. Records Management, including OIC and Archive Act | 2. Procurement Compliance - batch testing | 1. Data Analytics - fraud red flag indicators | 2. Procurement Compliance - batch testing | 3. Capital Works Programme Development & Reporting | |
| CORP 1 | Failure to deliver Corporate and Operational Plan | Low | | | | | | | | | | |
| CORP 2 | Failure to comply with statutory and/or organisational obligations and responsibilities | Moderate | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CORP 3 | Inability to effectively coordinate response to disaster | Moderate | | | | | | | | | | |
| CORP 4 | Diminished status of Council as "Employer of Choice" | Moderate | | | | | ✓ | | | | | |
| CORP 5 | Loss of political influence with State and Federal governments | Moderate | | | | | | | | | | |
| CORP 6 | Political influence impacting on operational management of organisation | Moderate | | | | | ✓ | ✓ | | | | |
| CORP 7 | Lack of personnel capacity, skills or capability to meet emerging needs | Moderate | ✓ | ✓ | | | | ✓ | | | | ✓ |
| CORP 8 | Poor relationships with other Councils, State and/or Federal Governments | Moderate | | | | | | | | | | |
| CORP 9 | Ineffective undertaking of lobbying and advocacy | High | | | | | | | | | | |
| CORP 10 | Absence of essential records (contractually required by legislation, corporate knowledge) | High | | | | | | | | | | |
| CORP 11 | Potential for poor financial management | Low | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CORP 12 | Financial sustainability | Moderate | | | | | | | | | | |
| CORP 13 | Inability to effectively engage with the community / Community's perception of Council's direction and value is poor | Low | | | | | ✓ | ✓ | | | | |
| CORP 14 | Fluctuating demand for services not typically delivered by Council | Moderate | | | | | | | | | | |
| CORP 15 | Poor environmental management | Moderate | | | | | | | | | | ✓ |
| CORP 16 | Inadequate compliance with WH&S systems | Moderate | | | | | | | | | | |
| CORP 17 | Infrastructure planning and delivery failure to meet community and service standards | Moderate | ✓ | ✓ | ✓ | | | ✓ | | | | ✓ |
| CORP 18 | Failure of Corporate Business Systems, technology infrastructure, business systems and data) | Moderate | | | | | | | | | | |
| CORP 19 | Failure to deliver Council's essential services (water, sewerage, roads & waste) / Critical asset failure | Moderate | | ✓ | ✓ | | ✓ | | | | | |
| CORP 20 | Loss of income from external and other income sources | Moderate | | | | | | | | | | |
| CORP 21 | Failure to deliver projects | Moderate | | ✓ | ✓ | | | | | | | |
| Number of Risks covered by the IA Project | | | 5 | 8 | 7 | 8 | 8 | 0 | 8 | 8 | | |
| This project covers the risks to the organisation more broadly, as processes and internal control assessments have been performed across the organisation over several years. | | | | | | | | | | | | |

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5. Summary of Internal Audit effort for FY 2023-2025

The following presents an overview of the Internal Audit activity to be performed each year from FY 2023 onwards:

| Internal audit activity - type | Description of activity | Total | | |
|---|--|----------------|----------------|----------------|
| | | FY 2023 Year 1 | FY 2024 Year 2 | FY 2025 Year 3 |
| Designated Project Reviews | This Internal Audit Plan sets out the designated Internal Audit projects to be undertaken in each year. The specific projects are detailed to be performed each year are included in Section 6 onwards, of this document. | 43 - 46 | 30 - 34 | 34-37 |
| Financial Performance and Sustainability | Periodically (monthly or quarterly) examine reports and practices to ensure the reported results accurately reflect the true performance and position of the Council. The work will examine financial state; alert management to risks that require attention; and recommend corrective action. | | If required | |
| Probity Advisory & Assurance Services over Large-scale Procurement | Large-scale procurement can carry significant risks to Council. At times, an external independent Probity Advisor may benefit Council to mitigate some of the risks and ensure compliance. Pacifica has an independent Probity Advisory Service available to Council. Our tailored approach covers: <ul style="list-style-type: none"> ▪ Fairness and impartiality ▪ Accountability and transparency of process ▪ Confidentiality and security of information and materials ▪ Effective management of conflicts of interest. | | If required | |
| Special Projects & Hot Topics | Special projects are discrete reviews or investigations into specific activities/areas that are conducted in addition to the approved Internal Audit projects. Management from time to time may request that Internal Audit provide assurance or information on a specific topic. For Council, no internal audit effort has been budgeted for Special Project type projects in this Strategic Internal Audit Plan. Management will determine the appropriate method of engaging Internal Audit for any Special Projects required. | | If required | |
| Internal Audit Planning and Coordination | The following activities are required to deliver an effective, integrated and credible Internal Audit function at Carpentaria Shire Council: <ul style="list-style-type: none"> ▪ Formation of the Strategic Internal Audit Plan and Annual Internal Audit Plans in accordance with S.207 LGR2012 and the Professional Standards of the Institute of Internal Auditors (and revision annually). ▪ Preparation for, and attendance at (in person or teleconference) Council Meetings, including Internal Audit Status Reporting. ▪ Liaison with External Auditors and/or third-party assurance providers where appropriate. ▪ Meetings with Internal Audit Sponsor or Executive Management as required. | 6 | 5 | 5 |
| Summary of Total Days allocated to proposed Internal Audit activity | | 49 - 52 | 35 - 39 | 39 - 42 |



6. Projects – FY2023 Annual Internal Audit Plan – Year 1

The following table represents each of the proposed project areas that management and Internal Audit support for delivery over FY2023. We have included an overview of the project objective, the link to relevant key risks within Council's Corporate Risk Register, and an estimate of the number of days for each project. The projects that were included in Years 2 to 3 of the Strategic Internal Audit Plan 2023-2025 are subject to an annual review process. This may involve revision of planned projects and re-prioritisation, where appropriate, to meet the changing needs of the organisation.

| YEAR 1 (FY2023) | Department | Overview of project scope | Risks within Council's Risk Register | Est. Days |
|---|-----------------|---|---|-----------|
| <p>Phase 1: Procurement Policy Review</p> | All departments | <p>Review and rewrite Council's Procurement Procedure (and Policy where required) to provide a holistic and integrated framework to enhance accountability and consistency throughout the organisation. While considering the framework in its entirety, Internal Audit will develop process maps for the necessary workflows, where appropriate. This is the second stage of a broader body of work in the procurement function and will be followed by procurement compliance batch testing to highlight areas of the business which may require further support from management. (Scope is limited by the budget.)</p> | <ul style="list-style-type: none"> Failure to comply with statutory and/or organisational obligations and responsibilities Absence of essential records (contractually required by legislation, corporate knowledge) Financial sustainability Infrastructure planning and delivery failure to meet community and service standards Lack of personnel capacity, skills or capability to meet emerging needs Inability to effectively engage with the community / Community's perception of Council's direction and value is poor | 4-7 |
| <p>Phase 2: Process mapping workflows, including internal control gateways</p> | | <p>For each element of the end-to-end Procurement to Payment workflow, Internal Audit will develop process maps to enable officers to visualise the entire workflow covering both their roles and duties and the flow on affects to other parts of the organisation. The visual process maps (prioritised in consultation with management to fit project budget) will include the key internal control and legislative compliance checkpoints.</p> <p>The process maps will represent the typically expected workflow for a legislatively compliant local government.</p> <p>This is the second stage of a broader body of work in management's initiative to improve procurement function and will be followed by procurement compliance batch testing to highlight areas of the business which may require further support from management. (Scope is limited by the budget.)</p> | | 12 |
| <p>Phase 3: Business practice re-alignment</p> | | <p>In workshops, workgroups or individual meetings, present the visual process maps from Phase 2 and discuss the alignment with actual day-to-day procurement practices performed. Understand the difference and the root causes, and in consultation with workgroups, identify impediments to achieving the processes and workflows documented. Refine process maps and internal control checkpoints where possible. From information gained, identify ineffective, unnecessary and inefficient procurement, purchasing and payables work practices</p> | | 10 |



| | | | | |
|---|------------------------------------|--|--|----------------|
| | | <p>performed by officers. Educate officers about the need for, flow on effects and consequences of observing key checkpoints and why they exist. Informally educate officers by building awareness of correct, necessary practice and the underlying purpose.</p> | | 7 |
| <p>2. Procurement Compliance – batch testing</p> | <p>All departments via Finance</p> | <p>Undertake detailed testing of a sample of Council purchasing transactions for a 12-month period from the most recent month-end at the time of this project. The aim is to assess whether Council officers have complied with the requirements of Council's Purchasing Procedure (and Policy where required) and the Local Government Regulations (2012) in sourcing quotes and tenders where necessary, and in accordance with delegations.</p> | | 10 |
| <p>3. Purchase requisitioning and goods receiving practices</p> | <p>All departments</p> | <p>The objective of this review is to identify potential gaps the goods receiving and receiving processes and the extent of the organisation's risk of fraud and/or inadvertent error. Focus on these processes to determine if they are adequate and operating effectively to ensure the organisation only pays for items that:</p> <ul style="list-style-type: none"> ▪ It has requested and actually received by Council; ▪ Are legitimate business expenses incurred in the normal course of business; and ▪ Were appropriately authorised in accordance with financial delegations, departmental budgets and approved purchase requisitions. | | 10 |
| TOTAL ESTIMATED DAYS | | | | 43 - 46 |

[CONTINUES OVER]



6.1 Proposed projects – FY2024 Annual Internal Audit Plan – Year 2

| YEAR 2 (FY2024) | Department | Overview of project scope | Risks within Council's Risk Register | Est. Days |
|---|-----------------------------|--|---|----------------|
| 1. Fraud Risk & Ethical Conduct | All departments | Fraud and Corruption Control continues to receive extensive focus from the Auditor-General and Crime & Corruption Commission. These Agencies have been critical of the awareness, effectiveness and responsiveness of Councils to implementing fraud prevention and detection strategies to manage fraud risk. Management supported the inclusion of this project to advance the fraud risk and control environment at Council and to assess the effectiveness of fraud awareness and compliance training delivered in Q1 FY2023 | <ul style="list-style-type: none"> Failure to deliver Corporate and Operational Plan Failure to comply with statutory and/or organisational obligations and responsibilities Financial sustainability Inability to effectively engage with the community / community's perception of Council's direction and value is poor Loss of income from external and other income sources | 12 Q1 |
| 2. Records Management, including OIC and Archive Act compliance | Organisation-wide | Records management comprises the creation, receipt, maintenance, use, safeguarding, and disposal of records for capturing and maintaining evidence and information of value. Enabling effective management or records throughout their life cycle requires knowledge of the business, system support, naming conventions consistently applied, appropriate access rights, knowledge of disposal and retention such as archiving, transferring and deleting and, importantly, compliance with the policy and standards established throughout the process. Sound records management contributes to the timely provision of information under the <i>Right to Information Act 2009</i> and <i>Information privacy Act 2009</i> , and in examining complaints (which essential to meeting legislative requirements and mitigate reputational risks to Council). Review Business Rules and recommend improvements, if any. | <ul style="list-style-type: none"> Failure to comply with statutory and/or organisational obligations and responsibilities Inability to effectively engage with the community / community's perception of Council's direction and value is poor | 11-15 |
| 3. Procurement Compliance – batch testing | All departments via Finance | Undertake detailed testing of a sample of Council purchasing transactions for a 12-month period from the most recent month-end at the time of this project. The aim is to assess whether Council officers have complied with the requirements of Council's Purchasing Policy and the Local Government Regulations (2012) in sourcing quotes and tenders where necessary, and in accordance with delegations. | <ul style="list-style-type: none"> Failure to comply with statutory and/or organisational obligations and responsibilities Financial sustainability | 7 |
| TOTAL ESTIMATED DAYS | | | | 30 - 34 |



6.2 Proposed projects – FY2025 Annual Internal Audit Plan – Year 3

| YEAR 3 (FY2025) | Department | Overview of project scope | Risks within Council's Risk Register | Est. Days |
|--|------------------------|--|---|------------------|
| <p>1. Data Analytics – fraud red flag indicators</p> | <p>All Departments</p> | <p>The objective of this review is to perform targeted data analytics on accounts payable, corporate credit cards and payroll to assess and quantify instances of suspicious and/or fraudulent activity.</p> <p>The data analytics to be performed by Internal Audit will cover transactions for a 12-month period from the most recent month-end at the time of this project. The analytics (data permitting) will initially focus on:</p> <ul style="list-style-type: none"> ▪ Accounts Payable <ul style="list-style-type: none"> ▪ Supplier validity ▪ Inappropriate supplier relationships ▪ Split Invoicing, authorisation levels ▪ Duplicate invoice payments ▪ GST anomalies ▪ Benford's Law analysis ▪ Segregation of duties ▪ Procurement <ul style="list-style-type: none"> ▪ Requisition/purchase order dates after invoice date ▪ Purchase approvals outside delegations ▪ Payments without purchase order or requisition ▪ Amended requisition/purchase order after approval ▪ Corporate Credit Cards <ul style="list-style-type: none"> ▪ Duplicate payments ▪ Duplicate purchases ▪ Split transactions ▪ Weekend transactions ▪ Non-business transactions – using the merchant classification category ▪ Exceeding limits ▪ Payroll <ul style="list-style-type: none"> ▪ Ghost employees ▪ Employee relationships ▪ Timesheet irregularities – posted timesheet data entry ▪ Overtime and leave anomalies ▪ FFT reconciliation | <ul style="list-style-type: none"> ▪ Failure to comply with statutory and/or organisational obligations and responsibilities ▪ Inability to effectively engage with the community / Community's perception of Council's direction and value is poor | <p>15 Q2</p> |

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| | | | | |
|--|---------------------------------|--|--|----------------|
| 2. Procurement Compliance – batch testing | All departments via Finance | Undertake detailed testing of a sample of Council purchasing transactions for a 12-month period from the most recent month-end at the time of this project. The aim is to assess whether Council officers have complied with the requirements of Council's Purchasing Policy and the Local Government Regulations (2012) in sourcing quotes and tenders where necessary, and in accordance with delegations. | <ul style="list-style-type: none"> • Failure to comply with statutory and/or organisational obligations and responsibilities • Financial sustainability | 7 |
| 3. Capital Works Programme Development & Reporting | All departments via Engineering | <p>Council's Capital Works Programme represents a significant portion of the organisation's budget and, if not effectively managed and controlled, presents potentially significant risks to the organisation's financial and operational sustainability, and its ability to deliver core services.</p> <p>This review will ascertain whether the Capital Works Programme for the current year and out-years is based on robust analysis and integrated with the organisation's deliverables, service levels and access to funds.</p> <p>It will also assess the effectiveness of controls in place to monitor and report on the financial and operational progress/status of a sample of Capital Works Projects (regardless of value) underway or completed in the current financial year.</p> <p>Internal Audit will examine the process in place to identify, assess, prioritise, revise and forecast the projects/activities to be included in the current year and out-year Capital Works Programme, including an assessment of the Project Decision Framework and gateway process used to assess the underlying need (priority) and confirm project readiness.</p> | <ul style="list-style-type: none"> • Failure to deliver Corporate and Operational Plan • Lack of personnel capacity, skills or capability to meet emerging needs • Absence of essential records (contractually required by legislation, corporate knowledge) • Potential for poor financial management • Fluctuating demand for services not typically delivered by Council • Infrastructure planning and delivery failure to meet community and service standards • Failure to deliver Council's essential services (water, sewerage, roads & waste) / Critical asset failure • Failure to deliver projects | 12- 15 |
| TOTAL ESTIMATED DAYS | | | | 34 – 37 |

7. Alternative Internal Audit projects – available for substitution

Several alternative projects were considered in developing the above Internal Audit plan. When prioritised the following projects were considered relevant but not as high a priority as the projects selected above. These projects have been captured below as potential substitutable projects, if Council's needs change or other risks emerge requiring Internal Audit attention:

- Maintenance Management Practices
- Tender Evaluation & Contract Management
- Social Engineering & Scam Awareness Assessment
- Water Management Practices
- Plant and Fleet Management Practices
- Councillor Obligations
- Project Management Practices
- Cash Handling Practices
- Environment Management Systems
- Managing Conflicts of Interest
- Implementation of Council Decisions
- Grants & Subsidies Application and Acquitital Processes
- Recoverable Works and Debtor Management

[DOCUMENT ENDS]

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Procurement Compliance –
Batch Testing Project

Results of analysis

June 2023

| | |
|---|--|
| Distribution | |
| For action: Jade Nacarfo, Manager Finance and Administration Julianne Meir, Director Corporate Services (Internal Audit Sponsor) | For information: Executive Management Team |





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Inherent limitations:

The statements and conclusions provided in this report are given in good faith and in the belief that such statements are not false or misleading. Our conclusions are based on the information provided by Carpentaria Shire Council management and personnel. Neither Pacifica nor any member or employee thereof undertakes responsibility in any way whatsoever to any person in respect to errors in this report arising from incorrect information provided by Carpentaria Shire Council, its consultants, contractors or third parties.

In preparation of this report, we have relied upon and considered information believed, after due enquiry, to be reliable and accurate. We have no reason to believe that any information supplied to us was false or that any material information has been withheld from us. We do not imply, and it should not be construed, that we verified any of the information provided to us, or that our enquiries could have identified any matter, which more extensive examination might disclose. We have however evaluated the information provided to us through enquiry, analysis and examination and nothing has come to our attention to indicate the information provided was materially misstated or would not afford reasonable grounds upon which to base our report.

Because of the inherent limitations of any internal control structure and/or underlying business practices, it is possible that errors and/or irregularities may occur and not be detected during an internal audit or consulting assignment process. Our procedures are not designed to detect all weaknesses in control procedures or business practices, as it is not performed continuously throughout the period. Assessment of key internal control effectiveness to address fraud and social engineering threats was performed predominantly through process walk-throughs, observations and interviews. Our recommendations and conclusions are made on this basis.

Any control procedures that may have been in place and their future effectiveness is subject to the risk that the procedures may be altered, circumvented, become inadequate due to changes in conditions or that the degree of compliance with them may deteriorate.

The procedures we have agreed to perform do not constitute an audit in accordance with the Australian Auditing Standards.

The procedures we have agreed to perform do not provide or represent complete coverage of the risks to which the organisation may be exposed or provide assurance that any risk treatments proposed by management are sufficient or effective. The responsibility for adequate and effective risk management and development of a strong ethical culture within the organisation rests with management; this includes fraud and corruption risk management.

Relative responsibilities:

The report containing our conclusions, observations and findings is not to be used for any other purpose and is solely for your information. Other than our responsibility to Carpentaria Shire Council and its management, neither Pacifica nor any member or employee of Pacifica undertakes responsibility arising in any way from reliance placed on our report by a third party. Any reliance placed is the responsibility solely of that party.

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1. Executive summary

1.1 Background, objectives and project scope

The primary objective of this project was to perform targeted data analytics¹ on purchases and accounts payable transactions for the period 01 July 2022 to 26 May 2023 to assess compliance and quantify and identify exceptions. The intent is to aid the organisation to identify practices where further training is required to ensure complaint procurement procedures are observed by all employees.

The scope of the project involved analysis of 100% of accessible transactions for the 11 months to 26 May 2023. Performing targeted data analysis over key transactions helps the organisation improve the effectiveness of its internal controls by highlighting exceptions and practices that impact key expenditure transactions.

In addition to the identification of individual transactions of interest, the data analytics identifies underlying relationships in the data that may reveal inconsistencies and incompatible transactions and activities.

Exceptions identified in the Data Analytics were referred to Management for investigation and resolution. The scope did not include investigation of anomalies (including false positives).

The specific objectives, scope and approach of this Internal Audit were agreed in advance of the commencement of fieldwork.

The internal audit work was performed in consultation with the Director of Corporate Services (Internal Audit Sponsor). The data used for our analysis was collated primarily by Council's Finance Unit.

Operational context

From the data provided for the period 01 July 2022 to 26 May 2023, Council had:

- 2,846 Purchase Requisitions raised by 43 officers (38% of total employees) in various business units valued at approx. \$44.226M.
- Excluding payroll, approximately 3,245 payment transactions were processed through Accounts Payable, valued at approx. \$51.071M².

¹ Data analytics is an assurance technique used to assess large volumes of data (usually transactions across date ranges) to identify inconsistencies in activities or incompatible relationships that are captured as exceptions and outliers for later independent validation. Data analytics supports more traditional preventative and detective internal control procedures by examining transactional relationships over time and across systems.

3

Scope limitation – challenges experienced in data extraction

As a result of the challenges experienced in the first-time extraction of transactional data, some of the intended analysis could not be performed due to system limitations impacting the completeness of information in datasets provided.

Reports extracted from Synergy included transaction lines with multiple values in a single cell. Discussions with Council officers indicated if there are multiple items in the purchase order, these are good receipted individually, and the system picks it up individually per transaction value, not as an aggregated value. Despite best efforts, Council officers were unable to extract a data report in the format that would allow analysis.

This, together with data quality issues and incomplete fields in the datasets, has resulted in a scope limitation on certain proposed tests:

- Comparison between actual invoice payments and approved order value.
 - Delegation limit of authorising officer compared to amount of invoice approved for payment.
 - The extent to which payments were processed without Purchase Orders. The Invoice Number Column in the Creditors Report has no data. Consequently, there is no reference that can be used to link back the payment transactions to the corresponding invoice (which can then be linked to a Purchase Order).
 - Examination of procurement methods (Quotations, EOI, Sole Supplier, Local Buy) and the extent to which these are selected and exercised. The Purchases Report did not include the procurement type.
- Further, as this is the first time Carpentaria Shire Council has conducted data analytics, the exception rate is predictably higher. This is due predominantly to the need to develop knowledge about the relationships between fields and the level of granularity and customisation of data (and data sets) required.
- When such data analysis is performed routinely, the data outliers are expected to decrease, leaving genuine exceptions.

² The \$51.07M includes potential timing differences arising from payments relating to POs raised in prior months.

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1.2 Approach to data analytics

The data sets and associated reports required to conduct the analysis were sourced from Synergy by Carpentaria Shire Council officers from the Finance unit.

The data analytics performed by Internal Audit covered transactions for the period 01 July 2022 to 26 May 2023. Specifically, the data sets provided to Pacifica included:

- **Purchase Order Report** – includes purchase order data such as order number, requisitioner, authorising officer, order value, creditor name, invoice amount, invoice number, among other things.
 - **Creditors Transaction Report** – detailed transaction listing of creditor transaction values such as invoice amounts, payments, credit notes, and cancellations.
 - **Goods Receipt Report** – a listing of purchase orders, order quantity, quantity delivered and received, date received, invoice amount and value invoiced.
- In addition to the data extracted from Synergy, Internal Audit also used the following information, either downloaded from Council's website, or provided by the Internal Audit Sponsor upon request:
- Organisational Chart
 - Procurement Procedure
 - 2023 Tender Register
 - Financial Delegations Document

2. Overall results and conclusion

The purpose of this project was to identify exceptions to expected or routine transactions or activities, while accepting that the balance of the results represents typical and accepted practices and internal controls.

Based on the data analysis performed, a number of exceptions were expected, and are indicators of potential fraud, misconduct, system peculiarities, incorrect processing or human error. Without data analytics, the exceptions (regardless of their origin) would not be detected.

While in some cases the exceptions noted present opportunities for fraudulent activity, this Internal Audit project did not detect evidence of direct or intentional fraudulent activity.

Details of the exceptions identified are outlined in *Section 3*.

The scope of this project did not extend to the verification or validation of the exceptions identified. This task may be undertaken by management at a later date, based on and the data sets and exception information we provided under separate cover.

Business Improvement Opportunities to reduce exception rates and to improve monitoring controls are suggested within the body of this report for further consideration by management and implementation, where appropriate.

2.1 Management response

The effectiveness of the control environment and control activities outlined in this report was discussed with the Director Corporate Services was held upon presentation of the Draft Internal Audit Report.

Management has accepted the findings and will either validate the exceptions noted; develop agreed action plans to address the recommendations; presented alternative methods to resolve the findings and/or accepted the risks having regard to the cost-benefit of recommendations and further actions that may be required.

Management comments associated with the specific key findings are included at *Section 3 – Data analysis results and improvement opportunities*.

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3. Data analysis results and improvement opportunities

Based on the data analysis performed, a number of exceptions were identified that required further validation. The data analysis was designed to individually and collectively identify exceptions that present as fraud risk indicators or anomalies. Business Improvement Opportunities to reduce exception rates generated from existing business practices and to improve monitoring controls are suggested below for further consideration by management, and implementation where appropriate.

3.1 Scope of data analysis – Areas examined utilising data analytics

We examined the following functions for the Accounts Payable, Purchasing & Procurement transactions and considered the reasonableness and appropriateness of any exceptions identified. Our analysis covered:

- Appropriateness of segregation of duties
- Purchase approvals outside financial delegations – delegation limit of authorising officer in relation to purchase order value
- Delegation limit of authorising officer compared to amount of invoice approved for payment [partial scope limitation – some analysis performed]
- Requisitions or Purchase Orders (POs) dated on or after invoice date to quantify the occurrence of approvals outside of purchasing guidelines. Where there are multiple invoices associated with the PO, the earliest invoice date was used as a point of reference.
- Comparison between PO Value to Invoice Value to detect price variations from POs [full scope limitation – analysis unable to be performed]
- Examination of procurement methods (Quotations, EOI, Sole Supplier, Local Buy) and the extent to which these are selected and exercised. [partial scope limitation – some analysis performed]
- Use of Benford's Law³ on purchases and payments to highlight patterns that can reveal anomalies associated with invoice splitting, duplicate orders, duplicate payments or excessive frequency, among other anomalies.
- Payments processed without POs. [full scope limitation – analysis unable to be performed]

³ Benford's Law – is the widely demonstrated distribution of numerical bands according to their first digit (and later digits) that has established a typical pattern of occurrence within large data populations. When applied in data analytics, it enables outliers that contradict the expected distribution to be identified for validation.

- Frequency and extent of Credit Notes issued by suppliers to Council to identify potential instances of recoupment of duplicate payment for invoices.
- POs approved on weekends and holidays
- Invoices are matched to POs and Delivery Notifications to form the three-way matching control between official order, delivery notification and receipt prior to payment of invoices.
- Trending analysis on Purchase Orders (volume and value) to detect significant, exceptional or unnecessary expenditures.

3.2 Module conclusion

Exceptions Identified: YES Fraud Indicator: YES
Fraud Detected: NO. CSC internal verification required.

3.2.1 Details of these exceptions identified

The exceptions below, by their very nature, are indicators of potentially unauthorised, inappropriate transactions, or procurement activities undertaken in breach of Carpentaria Shire Council's Procurement Policy and legislation. The results of the data analysis supporting these findings has been provided to the Director Corporate Service under separate cover, to enable validations of exceptions as deemed appropriate.

- There are 296 POs (10% of total population) processed after supplier invoice date. Total order value of these 296 POs after invoice date is \$4.27M. Of the \$4.27M, approximately \$2.1M (50%) are from suppliers providing contracted plant hire to Council.
- Additionally, 321 POs (11.9% of total population) with a total value of \$1.54M was processed on the same day as the invoice date.





- 256 POs with status Fully Invoiced (representing 13% of 2,296 fully invoiced Purchase Order(s) have a price variation of more than (±) 10%. Council's Procurement Procedure does allow for reasonable price variations from purchase order valued over \$2 to \$15K; however, does not specify what a threshold within which variations can be considered reasonable. Following the practices of most Councils where a 10% variation is allowed, this was used as the acceptable threshold for the analysis. None-the-less, the exceptions above were outside this tolerance.
- Benford's Law analysis performed on POs indicated a higher-than-expected presence of first digit numbers 1 and 5, and digits 2 and 9 to a lesser degree. The leading drivers of transactions were requisitions by Engineering Admin Officers, Stores and Building & Planning Officers, for plant parts and/or inventory-related items. Council's Procurement Procedures specifically states it is not acceptable for other officers to raise their own requisitions for plant parts.
A similar pattern was observed when Benford's Law analysis was performed on Payments data.
- Of the 2,846 PO's processed from 1 July 2022 to 26 May 2023, 491 or 17% have no goods receipts date. Of the 491 without a goods receipt date, 266 (54%) with a total value of \$1.747M have been fully invoiced, \$747K of which have been fully paid.
- A small percentage of POs were raised during weekends (6 out of 2,846 with a total combined value of \$36k). These appeared to be mostly related to equipment maintenance and WHS requisitions.
- Comparison between the order quantity per approved PO against the quantity received highlighted 42 transactions where actual quantity received was less than the quantity ordered, and an additional 5 transactions where quantity received was higher than quantity ordered. Of the 42 transactions where quantity received was less than order, 28 (or 67%) have been fully invoiced. Of the 28 fully invoiced, 17 was above the 10% variance threshold.
- There are 1,493 POs (or 52% of the population) containing 1 in the Order Quantity field. These Quantity 1 POs have a total combined value of approximately \$31M or 70% of the total value of all POs raised during the period covered in the analysis.
- The top 5 suppliers (by PO value) with Quantity 1 PO are mainly engaged in the supply of plant hire.

- Purchasing transactions for the eleven-month period from July 2022 to May 2023 were predominantly allocated to contracted plant hire. Analysis indicated a strong preference and repeated engagement of a number of contractors.
- Four (4) of the top 20 most frequently utilised suppliers are proprietary companies of three Councilors (one of which had resigned).

3.3 Recommendations and Business Improvement opportunities

- A number of Business Improvement Opportunities are presented below for management's consideration, and implementation as appropriate.
- 3.3.1 Ascertain and reinforce across the organisation the importance of creating POs before the invoice is received. While 50% of the exceptions were known business practices regarding contracted plant hire, the other 50% (~150 POs) indicate non-compliance across the wider business.
- 3.3.2 Determine whether system-enforced controls can be activated to ensure good receipt date must be entered prior to payment.
- 3.3.3 Specify the threshold within which variations can be considered reasonable and can progress through Accounts Payable without challenge of explanation from the requisitioning or receiving officer.
- 3.3.4 Consider conducting periodic and more frequent data analysis to ascertain and track the level of purchasing compliance improvement after training and reinforcement efforts have been completed.
- 3.3.5 Consider having Internal Audit work with Synergy Soft to enable extraction of data sets more efficiently and effectively in the right format and fields.
- 3.3.6 A more detailed analysis on contracted plant hire and trades services by contractor (dollar value and frequency of engagement) is strongly recommended to understand the nature and extent of contractor use. Pacifica can assist Council to perform the analysis and/or consideration could be given to including a project on this topic in the FY2024 Internal Audit Plan.
Once undertaken, a report should be developed to enable continued monitoring of the plant and equipment hire and trades services engagement as the primary method of detecting potentially inappropriate patterns of contractor engagement.





| | |
|--|---|
| <p>3.3.7 Consider comparing the Conflict of Interest received from suppliers (recorded in the Suppliers' Tender/Panel Response Forms) against Register of Interests (COI and MPI) for Senior Contract Employees, defined Key Management Personnel and their related persons. This aims to confirm that relationships between new vendors (and re-tendering vendors) and employees, if any, are properly and appropriately declared and known to the organisation.</p> | <p>3.3.4 At the time the audit was conducted a number of old purchase orders existed in the system and these were not managed effectively. The management of long outstanding purchase orders is being cleaned up and in future, regular reports shall be provided to requesting officers. The accounts team are already capturing data to enable some reporting on compliance. We anticipate training will be conducted within six months and staff will be informed educated and trained in the expected processes, with the procurement procedure to support. The DCS will facilitate the training, the MFAA will compile the data. The DCS will present compliance reporting to ELT.</p> |
| <p>3.3.8 Reinstate the Councillor's Material Personal Interest at A Meeting Register to fully capture all material personal interests outside of those declared by Councillors in the Register of Interest Forms.</p> | <p>3.3.5 Council is faced with the challenge of upgrading current software Synergy Soft to Altus Financials or another package. A business plan is currently being prepared and will hopefully be presented to Council in December. Therefore, we do not see any advantage of improving the current system at this stage. We will review in December depending on the timelines to implement the new system.</p> |
| <p>3.3.9 Consider undertaking further analysis to determine whether items procured by non-Stores personnel are more appropriately held in stock.</p> | <p>3.3.6 We can discuss options after procurement training has been implemented.</p> |
| <p>3.3.10 To mitigate the risks associated with self-approved requisitions, consider whether system-enforced limitations can be implemented, such that requisitions within the requisitioner's financial delegation is work flowed to another Council Officer for approval.</p> | <p>3.3.7 A summary of COI declarations and tendering information is provided to the evaluation team, as soon as practicable after the tender close, to decide and advise whether any conflicts need to be managed. The evaluation team is to determine whether the conflict can be managed, and where a conflict exists, document how it will be managed. The CEO may provide advice if required prior to the Council report being finalised, or the supplier being engaged. The recommendation is noted at this stage.</p> |
| <p>Management Response: 3.3.1 We acknowledge purchase orders are raised after the invoice has been received. Management is of the view this can largely be addressed by training, and workshops to discuss options where estimates are required, and provide officers with documented processes. Responsibility: DCS Target Implementation Date: 31 March 2024</p> | <p>3.3.8 Recommendation is noted at this stage. Responsibility: ELT Target Implementation Date: 31 March 2024</p> |
| <p>3.3.2 This is perhaps something that can be reinforced by further training. Responsibility: MFAA Target Implementation Date: 31 March 2024</p> | <p>3.3.8 Recommendation is noted at this stage. Responsibility: ELT Target Implementation Date: 31 March 2024</p> |
| <p>3.3.3 Management is of the view that provided the variation is within the signing officers delegation it needs to be noted on the invoice. Also, they shall be updated to include a variation threshold, to remove the need for small amounts to be challenged by the Accounts Payable team. Responsibility: MFAA Target Implementation Date: 31 March 2024</p> | <p>3.3.8 Recommendation is noted at this stage. Responsibility: ELT Target Implementation Date: 31 March 2024</p> |





3.3.9 All Managers are being encouraged to take responsibility for their staff and actively encourage the use of Council store, and only where purchases are not repetitive or frequent should they engage in their own purchasing of items. Recently Managers have been invited into the store to review items and make recommendations for any changes. We anticipate this inclusion will develop better relationships. Additionally, the MFAA shall raise concerning matters with the DCS on noticing direct purchases items that contravene policies when processing invoices for payment at which point purchasing data is collated.

Responsibility: DCS

Target Implementation Date: 30th November 2023

3.3.10 Self-approving requisitions are necessary in our operating environment where field staff simply need something that cannot be accessed from Store, or their manager is not available. We believe the best way to mitigate the risk is to have an upline manager sign off on the field requisition or invoice to acknowledge the purchase. We are open to recommendations, and perhaps an ideal time to introduce changes are when the system is upgraded.

Responsibility: MFAA / Stores

Target Implementation Date: 30th November 2023

BUSINESS PAPERS

10.4 EXTERNAL AND INTERNAL AUDIT MATTERS - STATUS REPORT

Attachments: 10.4.1. External and Internal Audit Matters Status Report - 14/9/2023 [↓](#)

Author: Julianne Meier - Director Corporate Services

Date: 5 October 2023

Key Outcome: A well governed, responsive Council, providing effective leadership and management, and respecting community values

Key Strategy: Develop systems that promote continuous improvement

Executive Summary:

External and internal audits are conducted during the year in accordance with the *Local Government Regulation 2012* (Regulation). Officers present the external audit interim and closing reports to Council for review in accordance with section 213 of the Regulation, and also present the findings from internal audit reports. The External and Internal Audit Matters Status Report combines all outstanding matters from previous audits that have not yet been resolved. This report provides an update from management in terms of the progress of outstanding matters.

RECOMMENDATION:

That Council:

1. receive for consideration the current status reports on external and internal audit matters;
2. note all works being undertaken to date in finalising these outstanding audit matters; and
3. endorse the removal of audit matters deemed to be resolved.

Background:

Section 213 of the *Local Government Regulation 2012* states:

Presentation of auditor-general's observation report

- (1) *This section applies if the auditor-general gives the mayor of a local government a copy of the auditor-general's observation report about an audit of the local government's financial statements.*
- (2) *An auditor-general's observation report, about an audit of a local government's financial statements, is a report about the audit prepared under section 54 of the Auditor-General Act 2009 that includes observations and suggestions made by the auditor-general about anything arising out of the audit.*
- (3) *The mayor must present a copy of the report at the next ordinary meeting of the local government.*

These reports are generally issued to the Mayor and Chief Executive Officer and are presented to Council in the Director of Corporate Services Reports.

Section 207 of the *Local Government Regulation 2012* states:

- (3) *A local government must give its audit committee—*
-

BUSINESS PAPERS

- (a) *the progress report mentioned in subsection (1)(c); and*
- (b) *at least twice during the year after the internal audit is carried out, each of the following documents—*
- (i) *a summary of the recommendations stated in the report;*
 - (ii) *a summary of the actions that have been taken by the local government in response to the recommendations;*
 - (iii) *a summary of any actions that have not been taken by the local government in response to the recommendations.*
- (4) *If a local government does not have an audit committee, a reference to the committee in subsection (3) is taken to be a reference to the chief executive officer.*

Internal Audit reports are presented to Council in accordance with section 207 of the Regulation.

External and Internal Audit Matters – Status Report

This report combines outstanding audit matters from the Interim and Final External Audits and any Internal Audits that have been conducted. The Director of Corporate Services then liaises with relevant officers to obtain updates and ensure the audit matters are progressed. Audit matters will stay on this report until audit clearance. Once cleared by audit those matters will be considered resolved and removed.

I've included lights to reflect the risk of the matters raised. This report does not include the final audit comments for 22/23. The final audit report is yet to be issued, and shall be presented in a following report.

This report is for noting and discussion.

Consultation (Internal/External):

- Crowe Australasia – External Audit
- Pacifica – Internal Audit
- Mark Crawley - Chief Executive Officer
- Jade Nacario - Manager Finance and Administration
- Relevant Officers

Legal Implications:

- Non-compliance with the *Local Government Regulation 2012*
 - 212 Auditing of financial statements by auditor-general
 - 213 Presentation of auditor-general's observation report
 - 207 Internal audit

Financial and Resource Implications:

- There may be some additional expenses in respect on consulting expenses to resolve issues. However, the overall financial risk is assessed as low.

Risk Management Implications:

- Public Perception and Reputation Risk is assessed as low.



CARPENTARIA SHIRE

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EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

PURPOSE

This report has been prepared for the oversight of management actions on all audit matters.

Julianne Meier

Date Prepared: 14th September 2023

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

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Introduction

Council is legislatively required to have the auditor-general audit its financial statements annually and to implement and complete an annual internal audit plan. During these audits there are matters raised with recommended management actions that will assist Council in strengthening internal controls and mitigating risks. Should these matters not be addressed appropriately then the risk to Council operations may be escalated which would not be in the best interest of the community.

This report has been established to fully inform the Committee on all outstanding audit matters and the progress being achieved by the organisation in implementing the auditors recommended actions.

Furthermore, this report ensures the Audit Committee's functions are compliant with the requirements stated within legislation:

Section 211 (1)(b)(ii) & (iv) of the *Local Government Regulation 2012* which states:

(ii) the internal audit progress report for the internal audit for the preceding financial year including the recommendations in the report and the actions to which the recommendations relate;

(iv) the auditor-general's audit report and auditor general's observation report about the local government's financial statements for the preceding financial year;

As a quick reference for the Committee, both the external audit section and the internal audit section have a dashboard detailing in total the outstanding matters by category/rating and number of matters that have been added and resolved in each financial year.

Before any outstanding audit matters can be removed from this report, the following should occur:

- External audit matters resolved to the satisfaction of the Queensland Audit Office;
- Internal audit matters resolved to Executive Leadership's satisfaction; and
- The resolution of matters endorsed by the Audit Committee.

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

Dashboard of External Audit Matters

This dashboard provides a rolling status of all external audit matters including added and resolved items with total outstanding matters at the end of each financial year.







| Assessed Category | June 22 | Financial Year 2023 | | Matters Outstanding |
|-----------------------------------|-----------|---------------------|----------|--|
| | | Added | Resolved | |
| Internal Control Issues | | | | |
| Significant Deficiency | 6 | 0 | | 21CR-3 General Journals 21IR-1 Rates Levied in Accordance with the Revenue Statement & Rating Practices 21IR-2 Procurement Cycle Deficiencies 20IR-3 Masterfile Change Reports 20CR-1 Asset Management Plans 20CR-3 ICT Governance |
| Deficiency | 4 | 0 | | 21CR-5 Property Plant and Equipment Accounting 20CR-6 Review of Trust Account Balances 22CR-1 Lack of agreement on contractual terms with suppliers prior to work commencing 22CR-2 Lack of systematic review of services delivered by suppliers during annual construction season |
| Other Matter | 4 | 0 | | 19OM-2 Excessive employee leave entitlement balance 21FR-1 Local Government Website Publications 22CR-3 Opportunities for greater transparency in the allocation of work areas across suppliers for the annual construction season 22CR-4 Proactive management of probity risks relating to the procurement process |
| Financial Reporting Issues | | | | |
| High | 0 | 0 | 0 | |
| Medium | 2 | 0 | 2 | 21CR-6 Standard Trial Balance 20FR-3 Related Party Disclosures |
| Low | 1 | 0 | 0 | 20FR-5 Provision for employee entitlements |
| Totals | 17 | 0 | 7 | 16 |

For additional information, definitions utilised by the Queensland Audit Office appear in the following tables.

| Definition | Internal Rating Definitions | Prioritisation of remedial action |
|------------|-----------------------------|-----------------------------------|
| | | |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT


STANDING ITEM

| | | |
|---|---|---|
|  | <p>A significant deficiency is a deficiency, or combination of deficiencies, in internal control that requires immediate remedial action.</p> <p>Also, we increase the rating from a deficiency to a significant deficiency based on:</p> <ul style="list-style-type: none"> • the risk of material misstatement in the financial statements • the risk to reputation • the significance of non-compliance with policies and applicable laws and regulations • the potential to cause financial loss including fraud, or • where management has not taken appropriate timely action to resolve the deficiency. | <p>This requires immediate management action to resolve.</p> |
|  | <p>A <u>deficiency</u> arises when internal controls are ineffective or missing, and are unable to prevent, or detect and correct, misstatements in the financial statements. A deficiency may also result in noncompliance with policies and applicable laws and regulations and/or inappropriate use of public resources.</p> | <p>We expect management action will be taken in a timely manner to resolve deficiencies.</p> |
|  | <p>An <u>other matter</u> is expected to improve the efficiency and/or effectiveness of internal controls, but does not constitute a deficiency in internal controls. If an other matter is not resolved, we do not consider that it will result in a misstatement in the financial statements or non-compliance with legislative requirements.</p> | <p>Our recommendation may be implemented at management's discretion.</p> |
| Financial Reporting Issues | | |
| Potential effect on the financial statements | | |
|  | <p>We assess that there is a high likelihood of this causing a material misstatement in one or more components (transactions, balances, and disclosures) of the financial statements, or there is the potential for financial loss including fraud.</p> | <p>This requires immediate management action to resolve.</p> |
|  | <p>We assess that there is a medium likelihood of this causing a material misstatement in one or more components of the financial statements.</p> | <p>We expect management action will be taken in a timely manner.</p> |
|  | <p>We assess that there is a low likelihood of this causing a material misstatement in one or more components of the financial statements.</p> | <p>We recommend management action to resolve; however, a decision on whether any action is taken is at management's discretion.</p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

21IR-1 Rates Levied in Accordance with the Revenue Statement & Rating Practices

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|------------------|---|--|---|---|---|---|
| Internal Control | 21IR-1 Rates levied in Accordance with the Revenue Statement & Rating Practices | <p>Control Activities in Accordance with Revenue Statement</p> <p>As per our audit strategy issued on 25 May 2021, the below issue was advised by management as having been on track for resolution by agreed date of 30 June 2021.</p> <p>Through our testing procedures it was identified that this area still requires management attention. The results of our testing are outlined below.</p> <p>Based on our initial walkthrough and testing over Council's rating cycle, it was identified that we could not rely on the control environment and thus we reverted to substantive testing over 14 assessment numbers. The following observations were made regarding our sample of 14.</p> <ul style="list-style-type: none"> 1 instance where the assessment number was incorrectly classified within the <u>differential rating categories</u>, by definition; 7 instances where the assessment number was allocated the incorrect <u>water units</u> per class and thus was levied the incorrect water charge; 10 instances where the assessment number was levied the incorrect <u>sewerage utility charge</u>; 7 instances where the assessment number was levied the incorrect <u>waste management utility charge</u> due to the incorrect number of cleansing units applied based on minimum number of |  | We recommend a review of current processes undertaken and updated as necessary to reduce the risk of errors in the completeness and accuracy of levies raised or non-compliance with prescribed requirements. <p>It is recommended that management ensure processes are implemented to ensure appropriately authorised and experienced staff member, other than the preparer, review the trial rates levy prior to it being levied, and review the monthly reconciliations as and when they are produced. These documents should be signed by both the preparer and the reviewer.</p> | DCS | <p>Management response:</p> <p>The revenue statement has been revised and adopted at the 30 June 2021 special budget meeting. The revised revenue statement harmonises the sewerage charging methodology for both Normanton and Karumba which we expect will simplify the application of these charges in future. The cleansing categories have been significantly reduced to remove confusion. Council plans to review the water charging methodology in 2021/2022 financial year.</p> <p>An audit of the rating database is underway, and we expect revisions to be made prior to the August 21 levy. Whilst we are concerned about the audit findings, we don't consider it would be reasonable to extrapolate the data to form an assumption about a material misstatement. For example, residential ratepayers make up most of the rates base and are mostly correct. There are some properties that have 2 parcels of land that are being levied for 1 service charge, so an adjustment will be made in due course. There is little risk with the rural ratepayer category given they have no services attached. The largest risk will like with commercial and industrial properties due to the complexity of calculating the applicable units.</p> <p>Whilst Council may be collecting more bins than the minimum number of bins allocated, this is difficult to audit bin lifts due to presentation rates and seasonal changes affecting accommodation and tourism type businesses. At this time the priority rests with water and sewerage unit allocations, but we may address this as part of a process improvement moving forward.</p> <p>Council has increased resources allocated to the rating function to assist with processing the audit findings, and to develop and maintain processes.</p> |
| | | | | | Due Date | |
| | | | | | 31 March 22 30 Nov 22 30 Jun 24 | |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|----------|------------------|--|--------|--|---------------------|--|
| | | <p>bins allocated to the assessment number and</p> <ul style="list-style-type: none"> 1 instance where the parcel on an assessment number was incorrectly classed in a levy group under the Fire and Emergency Services Regulation 2011 and thus was levied the incorrect Fire and Emergency Services Levy. <p>Where assessment numbers have two parcels of land attached, one of which is vacant land, rates levied against the assessment number is inconsistent. In some instances, the vacant land has no charges attached to this parcel, whereas others have levy charges assigned to the vacant land.</p> <p>If quantified against the population, the above errors could result in a material error and reflect an overall undercharging of rates revenue.</p> <p>Current practice is to assign each parcel of land, on each assessment number a category as per the Revenue Statement for differential rates, water, sewerage in Karumba and garbage, however, it was noted that all charging categories do not have definitions, except for the differential rates categories. The current Revenue Statement is open to interpretation and is not clear.</p> <p>The current revenue statement reads that waste management utility charges, in both Karumba and Normanton are charged based on minimum number of bins allocated to each category, not actual number of bins that the assessment number currently has. Therefore, in all properties tested, except for the seven instances identified above, they are being</p> | | <p>With respect to the Synergy Soft provided generic checklist, it is recommended that at a minimum this checklist is followed in the next biannual rates levy issue with evidence to support. The checklist can also be adapted to suit Councils needs and preferences and should be signed as completed and reviewed by an independent employee.</p> | | <p>We are in the processes of allocating additional resources to the rating function and providing adequate training to ensure records are kept and maintained for each rate card. Additionally, an independent review and health checks shall be conducted by a third party.</p> <p>Update: 2022 Interim Significant deficiencies remain in Council's rating function and demonstrate widespread noncompliance with internal policies and prescribed requirements.</p> <p>Update: 21/2/2023 Rates Levied in Accordance with the Revenue Statement Differential Rating Categories A thorough review has been undertaken, by reviewing mapping (Qld Globe, Google Earth) and conducting drive-by audits, resulting in the database being updated accordingly.</p> <p>Water units The water methodology has been changed from a unit allocation in 2022 to a user pays methodology in 2023. This has significantly reduced the definitions table and a lot of the subjectivity previously required.</p> <p>Sewer units The old ETV sewer methodology was changed in FY 21, and when the charges were converted there may have been some properties were undercharged due to some estimates being made in the conversion, and some ETV's may have already been incorrect. Despite this there were quite a lot of checks conducted to ensure the reasonableness of the converted charges, by manual recalculations and drive by audits. We have now conducted a more thorough review of charges and updated where necessary. <u>Waste management utility charges</u></p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|----------|------------------|--|--------|--------------------|---------------------|---|
| | | <p>undercharged as some properties have more than the allocated minimum number of bins per the revenue statement.</p> <p>Rating Practices: As per our audit strategy issued on 25 May 2021, the below issue was advised by management as having been resolved. Testing performed over Council's rating cycle noted the following observations:</p> <ul style="list-style-type: none"> • Currently, the Synergy Soft provided checklist regarding the rates levying process is utilised, however, there is no evidence that this was followed prior to the rates notices being issued. • In our sample of 5 <u>pensioner concessions</u> we noted 1 instance whereby the pensioners card was not retained on file and thus we could not verify that this was sighted by Council; • We were unable to evidence that an <u>annual verification check</u>, with <u>Centrelink</u>, was performed during the current financial year to validate pensioner status; • Whilst reviewing the reconciliation performed between the general ledger and subsidiary rates module we noted: <ul style="list-style-type: none"> ○ In our sample of 3, we were unable to evidence that this reconciliation was reviewed by an independent <u>employee</u>; and ○ December 2020 was selected in our sample and it was identified that the general ledger and <u>subsidiary module did not reconcile</u>. While | | | | <p>A review was undertaken in 2021 by Mead Perry to consider moving to a per bin methodology, however this idea was abandoned because modelling showed overall some ratepayers would have increased significantly while others reduced significantly. This was not considered an equitable outcome and it was decided more collection data needed to be obtained for commercial properties. The report also provided cost comparisons to other shires and looked at the charges for like businesses for waste. It should be noted that Carpentaria waste charges were reasonably high compared to some other rural remote Councils. Council did not have accurate collection data, but rather used previous audit records, which were conducted in the wet season, and therefore not representative of a full year's collections. It is very difficult to determine whether an overcharge or undercharge has occurred because of the seasonality of tourism, and the length of tourism seasons due to length of the wet season and roads being cut and both towns being isolated for weeks at a time.</p> <p>An audit of the garbage bins collected commenced for businesses in October 22. Once a full year's data has been collected, we may review the garbage charging methodology again.</p> <p>An effort was made to simplify the Revenue Statement, and one of the tables was omitted, however it was later discovered the table should not have been removed, and this needs to be rectified in the next Revenue Statement in 23/24.</p> <p>All affected ratepayers were advised in writing and the charges have been adjusted accordingly.</p> |

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STANDING ITEM

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|----------|------------------|--|--------|--------------------|---------------------|--|
| | | <p>the difference was explained, by the preparer, there was no evidence of review to confirm the reasonableness of the explanation.</p> <p>Implication: The above findings and observations represent significant deficiencies in Council's rating function and demonstrate widespread non-compliance with internal policies and prescribed requirements. As mentioned above, we have revised our initial risk assessment with respect to the rating cycle and were required to undertake additional substantive testing. Management have been requested to demonstrate if the above errors would result in a material misstatement in rates revenue, the outcome of which may impact the audit opinion for 30 June 2021.</p> | | | | <p>Rating Practices <u>Rates checklist</u> The rates team have taken the SynergySoft checklist and revised it to include a balanced amount, that links back to the source document. Pre and Post Trial Balances are retained, and the report is signed off by an independent officer.</p> <p><u>Pensioner card</u> We acknowledge there are some records that may have been destroyed after seven years, rather than being retained as an active file. Officers plan to conduct an audit of pensioners and write to them if we no longer hold details.</p> <p><u>Annual Centrelink verification</u> Officers now conduct two verifications per year and retain adequate records. <u>Independent review</u> The MFA now reviews the end of month rates GL's to subsidiary module. Rates officer has also been trained, and reconciles the rates module to GL daily to address imbalances when they occur. Imbalances are reported to IT Vision immediately for resolution, where they cannot be resolved in-house. <u>GL to subsidiary ledger not balancing</u> The imbalance has now been reconciled and officers have retained supporting documentation.</p> <p>Conclusion This issue has been ongoing for several years and could never be resolved in one year, as changes in the methodology involved a significant body of work. Whilst sewer in Karumba and Water methodologies have been changed, some properties have required subsequent changes.</p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|----------|------------------|-------|--------|--------------------|---------------------|---|
| | | | | | | <p>Officers are of the view now that most of the issues related to these audit matters, have been resolved, except for:</p> <ul style="list-style-type: none"> • Waste charges in the Revenue Statement and how the tables are presented; and • Pensioner cards on file for all active pensioners; and <p>and this matter is no longer a significant deficiency. Although modelling has been run in the SynergySoft system and compared to the modelling conducted by Mead Perry and differences were explained, another review shall be undertaken by Mead Perry in the next quarter, once the second levy has been issued to conduct a final review of the service charges and water consumption to confirm charging has resulted in the desired outcomes. Any anomalies shall be reviewed and followed up.</p> <p>Update: 14/9/2023</p> <p>At interim several prior issues remained unresolved, so audit decided there was no further testing required as both levies had been raised, and this issue would remain outstanding.</p> <ul style="list-style-type: none"> • Differential rating categories have been audited, and audits are ongoing; • Water allocations no longer exist, and the classification structure is now much simpler; • Sewer utility charges in Karumba have been simplified, and there have also been several property audits; • Garbage utility charges are classified by type, and officers have reviewed as best they can. The units of garbage have been reviewed by like properties. • The Revenue Statement issues have largely been resolved. |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM


| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|----------|------------------|-------|--------|--------------------|---------------------|---|
| | | | | | | <ul style="list-style-type: none"> • The not for profits are mostly dealt with on a concessional basis, and like type NFP's grouped for consistency. The future Revenue Statement may need to take account of anomalies that exist with in the Waste Charges, such as: <ul style="list-style-type: none"> • More than one land use of the property, such as a property rated as commercial, with a <ul style="list-style-type: none"> ○ residence under the same roof; or ○ residence under a separate roof on the same property. Reviews of rating practices are ongoing, however officers are now of the view this matter is resolved pending audit clearance. |



EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

21IR-2 Procurement Cycle Deficiencies

| Category | Area - Component | Issue | Rating | QAQ Recommendation | Responsible Officer | Status |
|------------------|---------------------------------------|--|--|---|---|--|
| Internal Control | 21IR-2 Procurement Cycle Deficiencies | <p>Control Activities:</p> <p>Testing performed over Council's procurement and payments cycle noted the following observations. Our sample size was 28 creditor transactions, with each transaction potentially made up of multiple invoices.</p> <ul style="list-style-type: none"> 4 instances where purchases were not supported by the required number of quotes as per Council's procurement policy; 4 instances where a purchase order was not available to support the invoice; 2 instances where the purchase order was raised after the invoice date; 1 instance where the invoice amount was greater than the original purchase order and there was no amendment made; In relation to preferred supplier arrangements: <ul style="list-style-type: none"> 1 instance where we were unable to determine if the rates charged for the vehicles/equipment utilised agreed to the approved rates per the preferred supplier list due to the quote and invoice being for a lump sum amount. 2 instances where purchases were made from a preferred supplier, however, the rates charged on the vehicles/equipment utilised did not agree to the approved rates per the preferred supplier list; and 4 instances where the invoice included items and/or services which did not form part of the | Significant Deficiency  | We acknowledge Council have appointed a Senior Purchasing & Procurement Officer to centralise and achieve greater control over the procurement function. It is recommended appropriate resources are dedicated to undertaking a thorough review of the procurement function, areas of non-compliance and opportunities for efficiency and improvement. Training should be conducted with all staff on a regular basis to ensure they are aware of the requirements under the Local Government Regulation 2012 and Council policies. | DCS | <p>Management Response:</p> <p>A detailed Procurement Procedure is currently being developed to assist officers involved in the procurement function. Once this is in place, training will be provided to all employees, and compliance checking shall be introduced in the accounts section, with non-compliance identified and further training provided as required.</p> <p>Update: 2022 Interim</p> <p>Significant deficiencies remain in Council's procurement function and demonstrate widespread noncompliance with internal policies and prescribed requirements.</p> <p>Update: 2022 Final</p> <p>We have analysed creditor purchase history and identified four instances where year to date spend with a creditor, for the provision of same or similar goods and services, is in excess of \$200,000 (ex. GST, thereby constituting a large contractual arrangement. In these instances, Council had not undertaken a tender process, or a valid exemption to undertaking a tender process under Division 3 did not apply.</p> <p>Update: 23/2/2023</p> <p>A written procurement procedure has been developed, however this has not yet been rolled out to the staff. We acknowledge the risk involved and some effort has been made to change practices, however I am of the view that rectifying this issue will require significant process changes in some work areas. The small changes that have been made are exhaustive and challenging.</p> |
| | | | | | <p>Due Date</p> <p>30 Jun 22 30 Apr 23 31 March 24</p> | |


EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Category | Area - Component | Issue | Rating | QAQ Recommendation | Responsible Officer | Status |
|----------|------------------|---|--------|--------------------|---------------------|---|
| | | <p>tender submission and Council had not obtained alternative quotes.</p> <ul style="list-style-type: none"> We have analysed creditor purchase history and identified 1 instance where year to date spend with a creditor, for the provision of same or similar goods and services, is in excess of \$200,000 (excluding GST) thereby constituting a large contractual arrangement. In this instance, Council had not undertaken a tender process, or a valid exemption to undertaking a tender process under Division 3 did not apply. <p>In addition to the 4 instances identified above that did not have the required number of quotes, an additional 4 instances were identified for which no quotes/tenders were provided to demonstrate how Council sought value for money. Upon investigation and discussions with relevant staff members it was determined that the supplier was on the local buy listing, therefore according to Council's procurement policy no quotes are required to be sought. While this is a permissible practice under the Council's procurement policy and in accordance with Local Government Legislation, there is no evidence available to audit to confirm that Council sought this supplier through Local Buy.</p> <p>Implication The above findings represent significant deficiencies within the procurement cycle and demonstrate widespread noncompliance with internal policies and prescribed requirements.</p> | | | | <p>I have had conversations with Council's Internal Auditor and believe the best approach is to have them come onsite and conduct consultive workshops and assist with process review and finalise the procurement procedure and policy.</p> <p>This way each area that is required to make process changes will be able to negotiate various pain points in terms of what is acceptable risk and what is unacceptable (for example purchase orders raised after the purchase). The role of the auditor will be to support the teams to develop processes.</p> <p>From there we will have a simplified and detailed procedure and policy that has been agreed or accepted by officers. This would then be followed by compliance testing to ensure officers are doing what they should be doing.</p> <p>The Internal Audit Plan shall be presented to Council in a separate report to the March 23 meeting.</p> <p>Update: 15/9/2023</p> <p>In relation to preferred supplier arrangements, these are now managed by the PM, as they should be, not the accounts team. It shall be the responsibility of the PM to ensure the correct rates are charged before passing to accounts. Accounts team shall still conduct confirmatory checks.</p> <p>An internal audit has since been conducted, and a thorough review of the procurement policy and procedure.</p> <ul style="list-style-type: none"> PO's not supported by required number of quotes <ul style="list-style-type: none"> The quotation threshold of \$2,000 to \$15,000, 2 or more quotes has been the same since 7th December 2016. Prices have more than doubled since then, so it is no longer reasonable to expect the thresholds to work for council operations. This is especially |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT



STANDING ITEM

| Category | Area - Component | Issue | Rating | QA0 Recommendation | Responsible Officer | Status |
|----------|------------------|-------|--------|--------------------|---------------------|--|
| | | | | | | <p>difficult to comply with for the operations team, because electricians etc will not turn up to give a quote. A recommendation to increase the threshold will be made with the next review of the Procurement Policy to increase the limit to \$5,000 to \$15,000 at least 2 quotes must be sourced.</p> <ul style="list-style-type: none"> • 4 instances where a purchase order was not available to support the invoice. <ul style="list-style-type: none"> ○ Training is scheduled once the policy and procedure has been agreed by SLT • 2 instances where the purchase order was raised after the invoice date <ul style="list-style-type: none"> ○ This is difficult to control in an operational environment, and often there is documentary evidence to support the engagement. We shall reinforce the importance in training. • 1 instance where the invoice amount was greater than the original purchase order and there was no amendment made <ul style="list-style-type: none"> ○ PM's are of the view that if they approve an invoice that should do it. We will cover off on variations in training. <p>Overall significant improvement has been made with procurement practices. Our recent thorough review of our Policy and Procedure should make things easier to follow. Training is planned for later in the year. Some improvements are already being trialled.</p>  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM


2019-3 Masterfile Change Reports

| Category | Area – Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|------------------|----------------------------------|--|---|---|---|--|
| Internal Control | 2019-3 Masterfile Change Reports | <p>Control Activities: During our review of system controls and processes it was identified that Masterfile Change Reports (System Audit Reports) have not been produced or reviewed by an appropriate level of management during the current finance year in relation to Other Debtors, Rates, and Creditors cycles. No review of Masterfile changes can therefore be demonstrated for these cycles. We note that payroll Masterfile changes reporting has been implemented in the current review period. We note for creditors Synergy Soft sends email notifications to nominated employees as Masterfile changes happen and these are reviewed when received, however, audit is unable to evidence this as no proof of the review is retained.</p> | <p>Significant Deficiency</p>  | <p>It is recommended that Council re-introduce the process whereby these reports are produced and signed as evidence of review by an appropriately authorised level of management, at intervals considered appropriate by Council (e.g. Monthly).</p> | <p>Manager of Finance and Administration</p> <p>Due Date 1 July 20 31 Dec 21 30 Sept 22 30 Nov 23</p> | <p>Management Response: Agreed and Resolved. Council is now performing 14masterfile changes review.</p> <p>Update: 2022 Interim Masterfile change reports have not been consistently produced and reviewed throughout the financial year for other debtors, rates and payroll.</p> <p>Update: 24/2/2023 There is now a process in place where an independent officer reviews the Masterfile changes report regularly, as part of the end of month review.</p> <p>Update: 24/2/2023 Officers will not review Accounts Receivable Masterfile changes because we are of the view that there is little risk in that area. The MFRA shall conduct spot checks of Masterfile reports. The module owners shall conduct monthly reviews of the Masterfile changes for Rates and Creditors, and ensure they have documentation to support those changes. We are of the view this matter is now resolved pending audit clearance.</p>  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT


STANDING ITEM

20CR-1 Asset Management Plans

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|------------------|-------------------------------|---|---|--|---|--|
| Internal Control | 20CR-1 Asset Management Plans | <p>Control Environment At the time of our final attendance, it was identified that the Asset Management Plans appear to be significantly out of date (last issued – February 2013).</p> <p>Implication The Asset Management Plan is a cornerstone in the pursuit of operational efficiencies and more effective infrastructure maintenance and renewal processes. By not having adequate processes in place to ensure the plan is regularly updated and adhered to could result in inefficiencies and overruns in the future.</p> | <p>Significant Deficiency</p>  | It is recommended that Council look to ensure that adequate plans are regularly updated and maintained and reported to Council frequently. | <p>DOE DCS</p> <p>Due Date 30 June 22 30 June 23 30 June 24</p> | <p>Management Response: Council is currently in the process of adopting the Asset Management Policy and Asset Management Strategy 2020-2024. Council has recently acquired membership with the IPWEAQ NAMS program to utilise their templates to complete Asset Management Plans for Carpentaria Shire Council in house, refresher training is being organised. Council has also introduced the Reflect Asset Management program to assist in inspection and maintenance management. Road Assets have been formally collected via an external consultant and quotes have been obtained to outsource the initial pickup of Council Buildings. These datasets will be used to compile the Asset Management Plans in house as well as previous revaluations using the IPWEAQ NAMS program.</p> <p>Update 2022 Interim Asset Management Plans appear to be significantly out of date.</p> <p>Update: 23/2/2023 CT Management have been engaged to develop Asset Management Plans (AMP's) for each class of assets. Draft AMP's for Transport and Buildings have been developed and provided to the engineering department for review. CT are expecting to provide the Draft AMP for Water and Wastewater next week.</p> <p>Update: 15/9/2023 AMPs are currently in Draft sitting with Managers. In the context of financial sustainability, it is my belief that the roads are currently overengineered</p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Category | Area - Component | Issue | Rating | QAQ Recommendation | Responsible Officer | Status |
|----------|------------------|-------|--------|--------------------|---------------------|--|
| | | | | | | <p>in terms of the service capacity that Council can afford to provide without grant funding. A proposal is currently being scoped between Altus, Council's valuers, and Council engineers, and is proposed over the next 5 months to take options to Council to revise the service capacities of certain assets, mainly roads. We need to benchmark the service capacity we want to achieve from our road network (for example we would not replace like for like) and model the results. I've scheduled time with Altus to commence this process in October and we are hoping to have the AMP's adopted in the current financial year.</p>  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT


STANDING ITEM

20CR-3 ICT Governance

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|------------------|-----------------------------|---|------------------------|--|--|--|
| Internal Control | 20CR-3 ICT Governance | <p>Information and Communication</p> <p>Our review of Council's IT general and access controls identified there is currently no formal process for onboarding and offboarding of employees, meaning there is limited monitoring of current server access rights, nor a formal process for the removal of access rights for terminated staff or contractors. In the absence of a formal process, reliance is placed on word of mouth with regards to employee movements, and without formal notification of required access levels, there is an increased risk of inappropriate access levels being granted.</p> <p>As a result of the above, a number of terminated employees still have access to modules within Synergy Soft. Furthermore, it was found that multiple employees have duplicate access rights which are old accounts from the original set up and thus the access should be deactivated. From the review of employees with access it was also found that generic accounts currently exist (i.e. TBA, ICT Support Officer, Stores Support etc.) which should also be deactivated.</p> <p>Our review also identified some inconsistencies in the access rights granted to employees in Synergy Soft, in particular, where access rights are inconsistent with the employees' role and provides the user with access to sensitive information such as payroll, creditor masterfiles and general journal processing.</p> <p>Implication</p> <p>Having systems and processes to preserve the integrity of the IT network and control environment is a critical element to achieve reliable financial reporting and to minimise Council's fraud risk exposure.</p> | Significant Deficiency | <p>It is recommended Council review access to all financial modules and server locations to ensure user access profiles are appropriate. Furthermore, a periodic review of user access rights is recommended to ensure they remain current based on staff movements. Council should consider implementing a formal onboarding and offboarding process (for example the use of a new/terminated employee notification form) which includes the approval of access levels required for an employees' role.</p> | <p>MHR MFA</p> <p>Due Date</p> <p>30 Jun 21 31 Mar 22 30 Sept 22 30 Nov 23</p> | <p>Management Response:</p> <p>Recommendation accepted. Council is currently reviewing on boarding and off boarding process for new and terminated employees. This process will incorporate requirements from HR, Payroll, WHS, Finance, Records and IT and other requirements.</p> <p>Update: 21/2/2023</p> <p>Council has a managed services provider, Roberts and Morrow Technology (RMT) and operate in a cloud environment. Council's users are managed by an Active Directory. Although no formal onboarding and offboarding process exists, employees are terminated regularly from the Active Directory as limited licencing exists. Without access through the Active Directory terminated employees are unable to gain access to Systems. However, we have developed the onboarding and offboarding form which is now being utilised.</p> <p>Further Council is working with Cybermetrix to implement a cyber risk management program based on a Level 3 – Professional cyber security certification from Cyber Security Certification Australia (CSCAU).</p> <p>Update: 15/9/2023</p> <p>Monthly checks are now conducted of Council's active directory, and these are reviewed by the HR Manager, DCS and ICT</p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT


STANDING ITEM

| Category | Area - Component | Issue | Rating | QAQ Recommendation | Responsible Officer | Status |
|----------|------------------|-------|--------|--------------------|---------------------|---|
| | | | | | | <p>Officer. Any officers who have left the organisation are simply removed. WE will attempt another on-boarding off-boarding process, but it is very difficult in an environment where there are few staff. The monthly checks therefore will the risk of staff accessing files inappropriately.</p>  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT


STANDING ITEM

22CR-1 Lack of agreement on contractual terms with suppliers prior to work commencing

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|------------------|--|---|---|---|---|---|
| Internal Control | 22CR-1 Lack of agreement on contractual terms with suppliers prior to work commencing | Control Activities: In response to Council's tenders, some contractors requested departures from the standard terms and conditions included in the tender documents (e.g. restricting their limit of liability). However, due to the limited time between receiving responses to the tender and Council awarding of the contract via resolution at a Council meeting, Council did not obtain appropriate input from its procurement team or legal advice. Where these departures were not resolved in a timely manner, it lead to contracts being signed only after work had commenced, or in some instances, not at all. Implication Without appropriate scrutiny and agreement on the contractual terms and conditions with suppliers, there is an increased risk that Council is unable to enforce its rights under the contract in the event of a dispute. | Deficiency  | We recommend that Council review all requested departures from the standard contractual terms and conditions before contracts are awarded. Contracts should be signed between the relevant parties before work commences. | DCS Due Date 30 Apr 23 | Management Response: We acknowledge there appears to be a lack of understanding around the importance of closing the procurement loop with a fully executed contract. There have also been no documented processes to support decision making, which makes compliance reviews impossible. Council has now recruited a procurement specialist to support all Departments from inception of the scope through to the negating the departures. A detailed procurement procedure has already been developed and distributed, and we expect this to be fully implemented within the next six months with mandatory training from low value purchasing to procurement. It is important at the end of this process that officers understand the requirement for forward planning, to allow sufficient time for procurement to prepare documentation, and negotiate departures before the commencement of works. Update: 23/2/2022 Council's procurement team have liaised with Ochre Legal to refine the tendering templates to now have any departures included in the response schedule so any departures are obvious. Previously Council would tender for Dry Hire of Plant and Dry Hire of Light Vehicles and select a tenderer, but not follow through with preparation of a contract. That meant officers went to tender with general terms and conditions. Both the Plant |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT


STANDING ITEM

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|----------|------------------|-------|--------|--------------------|---------------------|--|
| | | | | | | <p>and Light Vehicles tenderers have requested departures, The terms for the Plant tender have been negotiated and agreed and a contract signed.</p> <p>The tender for Light Vehicles is still in the negotiation process. In the meantime the contractor is being utilised on their own terms and conditions.</p> <p>It is anticipated future contracts of this nature should be much easier as officers will use the specific templates with the negotiated terms as the tender document.</p> <p>Update: 15/9/2022</p> <p>The templates have now been updated to include a schedule of departures to make these requests more obvious.</p> <p>The templates are also being updated, to have proper templates for dry hire arrangements with different conditions.</p> <p>We believe this matter is now resolved, pending audit clearance.</p> <p>Contractors are required to have a contract prior to going to work. Procurement liaises with the Works team and advises who is compliant to start work.</p> <p>We are of the view this matter is now resolved pending audit clearance.</p>  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

22CR-2 Lack of systematic review of services delivered by suppliers during annual construction season

| Category | Area - Component | Issue | Rating | QAQ Recommendation | Responsible Officer | Status |
|------------------|--|--|---|---|--|---|
| Internal Control | 22CR-2 Lack of systematic review of services delivered by suppliers during annual construction season | Control Activities: Before payment is made to contractors for work delivered during the annual construction season, Council employees perform ad hoc checks on a sample basis, such as checking whether the rate charged by contractor on the invoice matches the approved rate on the pre-qualified supplier listing. We have previously raised a significant deficiency on procurement where we identified deviations from approved rates on invoices (refer 21IR-2). This indicates that these ad hoc checks are not sufficient. Implication Without a consistent, documented approach to checking the accuracy of invoices, errors may go undetected, resulting in over/underpayment to contractors. | Deficiency  | We recommend that a methodology be developed and documented which outlines the approach to be applied to the checking of invoices. Council staff should retain a record of errors as it may identify repetitive errors made by certain suppliers. | DCS DOE Due Date 30 Apr 23 | Management Response: The contract manager is first person signing off say the works have been completed is ultimately responsible for ensuring the invoice is in line with the quoted rates. The DCS shall work with the DOE to document an agreed process to ensure this occurs. Update: 21/2/2023 This is similar to the issue Procurement Cycle Deficiencies issue above. I have had conversations with Council's Internal Auditor and believe the best approach is to have them come onsite and conduct consultative workshops and assist with process review and finalise the procurement procedure and policy. This way each area that is required to make process changes will be able to negotiate various pain points in terms of what is acceptable risk and what is unacceptable (for example purchase orders raised after the purchase). The role of the auditor will be to support the teams to develop processes. From there we will have a simplified and detailed procedure and policy that has been agreed or accepted by officers. This would then be followed by compliance testing to ensure officers are doing what they should be doing. The Internal Audit Plan shall be presented to Council in a separate report to the March 23 meeting. |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT


STANDING ITEM

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|----------|------------------|-------|--------|--------------------|---------------------|---|
| | | | | | | <p>Update: 15/9/2023</p> <p>Previously this work was left to the accounts team to verify the rates. The internal audit team have identified this is a PM's role. This has now been passed onto the PM's to check as it is their responsibility to ensure invoices are correct and ready for payment. This should greatly reduce the risk of errors. Additionally enhancements are being made to the purchase order process to include plant rates at engagement. We are of the view this matter is now resolved pending audit clearance.</p>  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

21CR-5 Property, Plant and Equipment Accounting

| Category | Area - Component | Issue | Rating | QAQO Recommendation | Responsible Officer | Status |
|-----------------------|---|--|--|--|---|--|
| Information and Comm. | 21CR-5 Property, Plant and Equipment Accounting | <p>Monitoring Activities</p> <p>Testing performed over property, plant and equipment noted the following weaknesses in Council's asset accounting practices:</p> <ul style="list-style-type: none"> Council do not <u>routinely capitalise assets</u> throughout the financial year, and therefore it was identified that several assets were capitalised as at 30 June 2021 instead of when acquired or completed. Consequently, depreciation expense is understated. A calculation was provided by Council and reviewed by audit to determine that depreciation was not materially misstated. Nil evidence is able to be provided to support <u>job costing of managers time</u> to capital projects. No <u>impairment reviews</u> have been undertaken over capital projects that have been ongoing for multiple years. Council internal process of <u>Asset Purchase Authorisation Form</u>, containing important information about each separately identifiable asset, is not always filled out or authorised by the responsible employee (Director of Engineering). <p>Implication</p> <p>Property plant and equipment is the most material balance in the financial statements at \$271M. In the absence of quality underlying records and appropriate internal processes Council's financial statements are at increased risk of misstatement.</p> | Deficiency  | Management should ensure appropriate resources are dedicated to undertaking a thorough review of asset accounting processes with changes made as necessary to ensure the complete, accurate and timely recording of information. | MFA Due Date 30-Jun-22 30 Nov 22 | <p>Management Response:</p> <p>We acknowledge additional resources are required to support this function. Council has agreed to provide additional resources to conduct quality month end processes.</p> <p>Update 2022 Final:</p> <p>It was identified that depreciation was not calculated on asset additions throughout the financial year. Consequently, depreciation expense is understated. A calculation was provided by Council and reviewed by audit to determine that depreciation was not materially misstated.</p> <p>No impairment reviews have been undertaken over capital projects that have been ongoing for multiple years.</p> <p>Council internal process of <u>Asset Purchase Authorisation Form</u>, containing important information about each separately identifiable asset, is not always filled out or authorised by the responsible employee.</p> <p>Update:23/2/2023</p> <p><u>Routine capitalisations</u></p> <p>Project meetings are held regularly to obtain status updates from Project Managers in respect of capital projects. This information is provided to finance to assist with the capitalisation process.</p> <p>Officers are currently being trained, but some capitalisation has commenced. They are currently using the last transaction as the capitalisation date, which is not always correct if suppliers are late invoicing and items are rolled back at year end. This will be discussed in training.</p> <p><u>Job costing managers time</u></p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|----------|------------------|-------|--------|--------------------|---------------------|--|
| | | | | | | <p>Some grants do not allow PM's time to be costed, and some grant budgets are limited. Typically, the capital budget includes contractor costs and materials, and plant and labour are left out where the budgeted item is low. More work needs to occur to get this capital costing correct, and plant and wages out of the P & L where appropriate.</p> <p><u>Impairment reviews</u></p> <p>The DCS and DOE shall review the reconciled WIP to discuss whether any items in the 22/23 WIP need to be reviewed, and expense if necessary.</p> <p><u>Asset Purchase Authorisation Form</u></p> <p>The MFA can advise the DCS of any incomplete paperwork for follow up with the Engineering team.</p> <p>Update:15/9/2023</p> <p>Previously resourcing was an issue for the finance team.</p> <ul style="list-style-type: none"> capitalisations are now performed in accordance with project meetings, usually on a monthly basis job costing of managers time occurs where it is allowed for funded jobs. This is not an audit requirement, but a Council efficiency process. We will usually cost where the grant permits, however we are not required to. impairment reviews have been conducted roads and this is done every time there is an event, which aligns with the flood damage submissions. For the remainder of the asset group there are 3-5 year comprehensive revaluation which includes a condition assessment. We believe this is sufficient. With reference to the WIP all older assets have been capitalised, and WIP assets that are older shall be assessed for impairment in future. |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT



STANDING ITEM

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|----------|------------------|-------|--------|--------------------|---------------------|--|
| | | | | | | <ul style="list-style-type: none"> Asset Purchase Authorisation Form is utilised. We are of the view this matter is now resolved pending audit clearance.  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM


22CR-3 Opportunities for greater transparency in the allocation of work across suppliers for the annual construction season

| Category | Area - Component | Issue | Monitoring Activities | Rating | QAQ Recommendation | Responsible Officer | Status |
|------------------|--|--|-----------------------|---|--|--|---|
| Internal Control | 22CR-3 Opportunities for greater transparency in the allocation of work across suppliers for the annual construction season | Due to severe weather events, a large amount of recovery work on Council's assets is required each year. Council applies a model where almost all tender responses for this work are listed on a prequalified supplier list. The work is then allocated based on the 'order-of-engagement'. We noted that there is no established policy for this process and based on our review performed and discussions held, appears to have been based purely on price for the 2022 construction season. | | Other Matter  | Given the significance of the annual work program and number of local suppliers engaged, we recommend Council: <ul style="list-style-type: none"> develop a clear approach to how the order-of-engagement will be determined publish this approach as part of the tender process | DCS DOE Due Date 30 Nov 22 | Management Response: We accept the findings, and the DCS shall work with the DOE to document an agreed process to ensure this occurs. Update:23/2/2023 An Order of Engagement Policy has been developed and has been published on Council's website. We believe this matter has now been resolved and can be removed from this report pending audit clearance.  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

22CR-4 Proactive management of probity risks relating to the procurement process

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|------------------|--|---|--|---|---|--|
| Internal Control | 22CR-4 Proactive management of probity risks relating to the procurement process | <p>Monitoring Activities</p> <p>Due to Council's remote location, there are times when only a single supplier is able to supply certain types of machinery during the annual construction season. While suppliers outside of Normanton are able to respond to Council's tenders, we did not see evidence of Council proactively seeking quotes from alternative suppliers in other areas.</p> <p>Implication</p> <p>Without actively seeking quotes from alternative suppliers in other areas, Council may not be able to ascertain whether they are achieving best value for money with their current local suppliers.</p> | Other Matter  | Council should take steps to be more proactive in managing the probity risks relating to the procurement of suppliers. This could involve but should not be limited to, actively sourcing alternative quotes where only one response was received in response to a particular tender. | <p>DCS DOE</p> <p>Due Date</p> <p>30 Nov 22 30 Apr 23 30 Nov 23</p> | <p>Management Response:</p> <p>We acknowledge we utilise the tender for the relevant Construction Season to engage suppliers outside that particular scope of works.</p> <p>We will work with the relevant Departments to forward plan to ensure there is adequate time to scope and seek additional tenders should the scope vary from plant hire for the construction season.</p> <p>Update: 15/9/2023</p> <p>A scope has now been developed and a tender process conducted for the specific quarry operations, and the ROPS will now be used for future operations. We believe this matter has now been resolved and can be removed from this report pending audit clearance.</p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

21FR-1 Local Government Website Publications

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|------------------|--|---|--------------|--|---|---|
| Internal Control | 21FR-1 Local Government Website Publications | <p>Control Environment:</p> <p>Upon review of what is required to be published on Carpentaria Shire Council's website, per the Local Government Regulation 2012 and the Local Government Act 2009, the following was identified as at 18 June 2021:</p> <ul style="list-style-type: none"> The Councillor Expenses Reimbursement & Provision of Resources Policy, as published on the website, was due for renewal in June 2018; Councillor material personal interest at a meeting is published as at 30 June 2019; Council conflict of interest at a meeting is published as at 30 June 2019; and Councillor conduct register is published as at 30 June 2019. | Other Matter | We recommend that a formal review of the requirements under both the Local Government Regulation 2012 and the Local Government Act 2009, in regard to website publications be reviewed to ensure compliance. A formal review of all policies should take place to ensure they have been updated and reviewed in line with the relevant policy, laws and regulations. | CEO | <p>Management Response:</p> <p>Management concur with the Audit findings and due to staff shortages within the Office of the CEO this has been overlooked. A review will be undertaken over the next six months to ensure the information is brought up to date in accordance with legislative requirements.</p> <p><i>Update: 2022 Interim</i></p> <p>The following publications on the Council's website remain due for renewal:</p> <ul style="list-style-type: none"> The Councillor Expenses Reimbursement & Provision of Resources Policy, as published on the website, was due for renewal in June 2018; Contracts worth \$200,000 or more (exclusive of GST) have not been updated since 31 January 2022; Councillor conduct register is published as at 30 June 2021. <p>Update: 22/2/2023</p> <p>The contracts over \$200k now forms part of a monthly process for the Procurement Officer.</p> <p>The Councillor Expenses Policy has been updated and is published. The Councillor conduct register is updated and published on Council's website.</p> <p>Officers are of the view this matter is now resolved, pending audit clearance.</p> <p>Update: 15/9/2023</p> <p>A consultant has been engaged to conduct a policy health check assessment. This included a review of legislative requirements to publish documents compared to what was published on Council's website and identify gaps. The consultant has provided training to Council's Executive Officer, who now assists with these governance processes. This matter is on track to be resolved by the due date.</p> |
| | | | | | <p>Due Date</p> <p>31 Dec 21 31 Dec 22 30 Apr 24</p> | |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT


STANDING ITEM

190M-2 Excessive Employee Leave Entitlement Balances

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|------------------|--|--|--------------|--|--|---|
| Internal Control | 190M-2 Excessive Employee Leave Entitlement Balances | <p>Monitoring Activities</p> <p>Our review of employee entitlements has identified a number of excessive leave balances:</p> <ul style="list-style-type: none"> • Annual leave: 10 employees with more than 10 weeks entitlement; and • Long service leave: 6 employees with more than 13 weeks entitlement. <p>Implication</p> <p>The existence of excessive leave balances presents the following risks to Council:</p> <ul style="list-style-type: none"> • as employee salaries increase, Council will incur additional costs as employees will have to be paid their accrued leave entitlements at the higher rate of pay; and • fraud risks are associated with an employee's reluctance to take leave; and • possible workplace health and safety issues with employees not taking their leave and a consequent increased risk of stress related illness." | Other Matter | We recommend that management continue to review balances on a regular basis and encourage staff to take annual leave and long service leave in the year accrued. | MHR MFA | <p>Agree with the recommendation. Excess leave balances had reduced since the end of the financial year. Leave balances will also reduce to another two weeks this coming Christmas break. Staff were also provided an option to have convert into cash their leave balances in excess of 150 hours for indoor staff and 180 hours for outdoor staff.</p> <p>Update:2022 Final</p> <p>Annual leave: 3 employees with more than 10 weeks entitlement</p> <p>Long service leave: 1 employee with more than 13 weeks entitlement</p> <p>Update: 22/2/2022</p> <p>There are 7 employees with greater than 400 hours annual leave entitlement.</p> <p>There are 10 employees with greater than 400 hours long service leave entitlement. 4 of these employees have worked for Council for longer than 20 years.</p> <p>The People Framework allows staff to take leave as a cash payout.</p> <p>1 employee with a significant leave balance left Council, and another took long service leave, so these balances are reducing.</p> <p>The DCS shall present these accrual balances to ELT on a quarterly basis so responsible managers are aware of the WHS obligations, particularly considering the Managing psychosocial hazards at work Code of Practice from Safe Work Australia.</p> <p>Update: 15/9/2022</p> <p>Many of the officers with excessive leave balances have either taken leave and used their balances, taken a cash</p> |
| | | | | | <p>30 Jun 24 30 Jun 23 30 June 24</p> <p>Due Date</p> | |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT



STANDING ITEM

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|----------|------------------|-------|--------|--------------------|---------------------|---|
| | | | | | | <p>payout, so now there are three employees remaining with excessive balances. One of these officers is currently on long sick leave, and is expected to utilise all leave this year, the other is expected to be paid out all leave by 30 June 2024. This leaves one officer with excessive leave balances. The DCS shall advise the HR Manager to discuss this matter with the officer's supervisor and provide a plan to use the excessive leave over the next two years. As there is a low risk, and only one officer remaining, we believe this matter has now been resolved and can be removed from this report pending audit clearance.</p>  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

21CR-6 Standard Trial Balance

| Category | Area - Component | Issue | Rating | QAQ Recommendation | Responsible Officer | Status |
|---------------------|-------------------------------|--|--|---|---|---|
| Financial Reporting | 21CR-6 Standard Trial Balance | The Synergy system has a number of options for printing a trial balance as a standard system report. Unfortunately, none of these options produce a trial balance with the level of account detail that is required for the preparation of financial statements. This also impacts external audit as the trial balance is the starting point for lead schedules for income, expenditure and the balance sheet. Implication: A trial balance with the appropriate level of detail is a fundamental report for financial reporting for any entity. The lack of a standardised trial balance with the required detail is creating significant inefficiencies for the preparation of financial statements and for QAQ. At this point in time, data extraction from the system, followed by the creation of pivot tables is required in order to obtain a trial balance with the necessary detail to prepare financial statements. | Medium Risk  | QAQ recommend that Council work with Synergy to develop a standardised trial balance with the relevant account level required for Council to prepare financial statements. This would also enable QAQ to readily load the trial balance into Caseware and significantly improve efficiency. QAQ are aware that this is an issue at other Councils in Queensland. It may be possible to work in co-ordination with other Councils to resolve this matter. | DCS Due Date 30 June 22 30 June 24 | Management Response: This is challenging, as we are limited by the system that we use. The Directors from a number of Council's using Synergy Soft are considering forming a user group that might have more impact in working with IT Vision on system improvements. We will certainly try to progress this matter. Update: 22/2/2023 Council now uses an LG Solutions template to produce the financial statements and map the GL accounts. Council is planning to move to a new finance software system in the next two years. There has been no progress at this stage. We don't believe this poses a risk to Council, and should be removed from this register. Update: 15/9/2023 We don't believe this poses a risk to Council and should be removed from this register. We are endeavouring to upgrade our financial software, however there is currently no contract in place, and we are looking at options.  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

20FR-3 Related Party Disclosures

| Category | Area – Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|---------------------|----------------------------------|--|-------------|--|--|--|
| Financial Reporting | 20FR-3 Related Party Disclosures | <p>Observation</p> <p>Our review and testing over the related party disclosures presented in the draft financial statements noted the following:</p> <ul style="list-style-type: none"> • Related party transactions identified by audit were omitted from the disclosure; • Correct date ranges were not applied to the entities controlled by key management personnel and therefore multiple financial years were included in the original disclosure; • Outstanding balances at the end of the reporting period in relation to transactions with related parties were not disclosed; • Year to date Council superannuation was omitted from one key management personnel; • Where a new Councillor had been elected, replacing a Councillor, their start and end dates were not taken into consideration when calculating purchases of materials and services from entities controlled by key management personnel or employee expenses for close family members of key management personnel; • Employee expenses for close family members of key management personnel were incorrectly calculated as they did not include annual leave and long service leave movements; and • Gross salaries were incorrectly recorded as superannuation salary sacrifice deductions were omitted from this calculation. <p>The above was updated in the final financial statements provided to audit after our review had been completed.</p> <p>Implication</p> | Medium Risk | We recommend related party disclosures be drafted with the “shell” financial statements. The disclosures can include all related party transactions captured at that date and can be reviewed by audit for feedback prior to drafting annual financial statements. | M/FA Due Date 30 Jun 21 30 Jun 22 30 April 23 | <p>Management Response:</p> <p>Recommendation accepted. Council will regularly update the workbook throughout the financial year.</p> <p>Update: 2022 Final</p> <p>Two versions of the related party workbook were provided to audit due to numerous omissions from the original calculation.</p> <p>Update: 22/2/2023</p> <p>The DCS will provide Councillors and Executive Team with copies of the prior year declarations in March and ask them to review and update if necessary. This request will again be made in July to confirm no changes have occurred since March. This will allow the finance team to prepare workpapers in adequate time. We believe this matter has now been resolved and can be removed from this report pending audit clearance.</p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Category | Area – Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|----------|------------------|--|--------|--------------------|---------------------|--------|
| | | The absence of clearly defined criteria for reporting related party information, and lack of early preparation and review, has impacted the accuracy and reliability of related party disclosures made available for audit. Additional time and resources were required to ensure the related party disclosure in Council's certified financial statements is considered accurate and complete. Limiting the time available to thoroughly review and assess related party transactions heightens the risk of incomplete or incorrect financial statement disclosures." | | | | |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

20FR-5 Provision for Employee Entitlements

| Category | Area - Component | Issue | Rating | QAO Recommendation | Responsible Officer | Status |
|---------------------|--|---|----------|---|---|---|
| Financial Reporting | 20FR-5 Provision for Employee Entitlements | <p>Observation</p> <p>Our review of the assumptions and inputs utilised in computing the provision for employee entitlements has noted the following:</p> <ul style="list-style-type: none"> • Incorrect distinction between the current and non-current classifications of long service leave. Council assessed 0-9 years of service as non-current, however, employees with more than seven years of service should be classified as current; and • One employee was excluded from both the annual leave and long service leave schedules as they were terminated after the financial year end but before the schedules were extracted from the finance system. <p>Implication</p> <p>Although not materially misstated, the balance of employee entitlements in the financial statements is not an accurate representation of the liability in accordance with Australian Accounting Standards. Inaccurate estimates can result in a material misstatement of the provision balance for employee benefits.</p> | Low Risk | We recommend all inputs, assumptions and costs related to employee entitlements are thoroughly reviewed in the 2021 financial year. All key inputs should be supported by documented rationale. | MFA Due Date 30 Jun 21 30 Jun 22 30 April 23 | <p>Recommendation accepted. Council has now started accruing accrued leave balances on fortnightly basis including the review of the current and non-current provision for Annual Leave and Long Service Leave.</p> <p>Update:2022 Final</p> <p>It was identified in three instances that the employee had accrued more than their annual leave entitlement in one year, due to transferring to camp workers accrual. On change over additional hours were added to the employee's accrual entitlement. This appears to be a system error.</p> <p>Update: 22/2/2023</p> <p>The matter above has been resolved, and these transactions are now reviewed regularly. The reviews of current and non-current can be confirmed by the MFA in future. Resolved pending audit clearance.</p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

Dashboard of Internal Audit Matters

This dashboard provides a rolling status of all internal audit matters including added and resolved items with total outstanding matters at the end of each financial year.

| Assessed Category | Financial Year 2021 | | | Financial Year 2022 | | | Matters Outstanding |
|--|---------------------|----------|---------|---------------------|----------|---------|---|
| | Added | Resolved | June 21 | Added | Resolved | June 22 | |
| Internal Issues Outstanding | | | | | | | |
| Insert Project Name – Stores and Inventory Management | | | | | | | |
| High | 3 | | | | | | 3.1 Managing fuel inventory 3.2 Consistency, correctness, and redundancy of data in SynergySoft 3.3 Reporting |
| Medium | 1 | | | | | | 3.4 Sample testing of physical inventory |
| Low | 2 | | | | | | 3.5 Processes and Policy Documents guiding write off/write down of inventory 3.6 Access to stores |
| PIO | | | | | | | |
| Inherent Risk | 1 | | | | | | 3.7 Procurement – lack of segregation of duties |
| Insert Project Name – Review of Corporate Cards, Fuel Cards, Standing Accounts and Staff Reimbursements | | | | | | | |
| High | | | | | | | |
| Medium | | | | | | | |
| Low | 3 | | | | | | 2.1 Compliance with Procurement Policy and Corporate Credit Card Policy 2.2 Corporate Credit Card transactions during Officers' leave, including weekend transactions 2.3 Corporate Credit Card transactions during Officers' leave, including weekend transactions |
| Totals | 10 | | | | | | |

Internal Audit definitions of ratings are detailed in the adjacent table.

| Rating | Definition | Action Required |
|--------|---|--|
| High | Issue represents a control weakness, which could cause or is causing major adverse effect on the daily ability to achieve process objectives. | Urgent treatment required, and a detailed plan of action to be approved by Management with resolution within no later than 90 days. |
| Medium | Issue represents a control weakness, which could cause or is causing significant adverse effect on the daily ability to achieve process objectives. | Treatment required; Action within a reasonable time period; and Timeframe for action is subject to competing priorities and cost benefit analysis, but should not exceed 6 months. |
| Low | Issue represents a control weakness, with minimal but reportable impact on the ability to achieve process objectives. | No treatment required – risk managed within normal operations; or Minor treatment desirable. |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

Progress to Resolution of Internal Audit Matters

All outstanding internal audit matters relating to the projects are detailed in the following pages, providing the Committee with an update on management action undertaken to date.

Stores & Inventory Management

Stores & Inventory Management

Rating of Finding: High

| Finding | Recommendations | Agreed Management Action(s) | Responsible Officer | Status |
|--|--|---|---|---|
| <p>3.1 Managing fuel inventory</p> <p>Fuel inventory at Council is not properly maintained, analysed, and protected. Council's attempts to rectify these issues were described to Internal Audit, including installing cameras to record fuel issues, and purchases of new receiver towers to rectify connection problems that require manual override of the SmartFill system.</p> <p>The attempted measures have not rectified fuel inventory issues:</p> <ul style="list-style-type: none"> Cameras and the security were physically circumvented and avoided. Even though new receiver towers improved connection problems, they have not completely rectified the issue, and manual overrides continue. <p>Inconsistent data in the system</p> <p>Although Council has an automatic fuel tracking system (SmartFill) and fuel meters on all the tanks and pods, fuel consumption is being tracked through manual fuel issue sheets. A random sample comparing the</p> | <p>To address the shortcomings, it is recommended that management:</p> <p>3.1.1 More rigorously scrutinise the existing data to detect and rectify potentially inappropriate issues of fuel.</p> <p>Consider extra measures and monitoring Council can perform on the existing data for fuel issues. For example:</p> <ul style="list-style-type: none"> Lock the diesel pods and assign a responsible officer to dispensing fuel from each pod. Have a suitable internal or external person evaluate and compare fuel usage for similar tasks or similar times of year and margins of difference between them (such as yearly increases of fuel consumption between same periods). <p>3.1.2 Consider and implement measures to have accurate data in SynergySoft regarding fuel issues. These measures may include:</p> | <p>The findings are comprehensive; however, it is difficult to implement these findings immediately. I encouraged on ground discussions and we have already involved the works crews in:</p> <ol style="list-style-type: none"> Fortnightly stocktaking of the fuel pods, which will extend to all vessels that carry fuel. This itself has created an awareness within the crews and pushed the responsibility for managing the fuel down to foreman level. The works co-ordinator has been working with the foreman to work towards minimal variances. The Works Coordinator has been empowered to drive an audit of the fuel ID tabs and put a process in place to manage. | <p>DCS</p> <p>Due Date 30 Jun 23</p> | <p>Update 24/2/2023</p> <p>As a period of time has lapsed some of the issues have now been resolved, but not necessarily in accordance with the recommendations.</p> <p>Managing fuel inventory</p> <p>Fuel pods are mostly used during the works season. Otherwise, Council's main tank DSL1 is used. A camera is now installed to view the DSL1 tank. It is not operational to have cameras at each worksite. Now that there is a regular stocktaking process in place, and the works coordinator, is signing off on any variances, there may no longer be a need for cameras in camps. The manual override keys have been disabled.</p> <p>During the works season a fortnightly stocktake is conducted at the end of the 10/4 works roster. Often this occurs at the work site.</p> <p>There is a formal Fuel Issues Administrative Procedure in the process of being finalised which has been trialled and in place for at least six months. The fuel usage can be compared to hours the machine has been operating by way of viewing a utilisation report. A recent review of this report shows we have costed \$40k of fuel to a grader that has very limited hours. This suggests our data needs to be improved. Council has employed a Manager of Assets who will assist with reviews and training requirements.</p> <p>There are challenges existing and some staff do not know the plant number fuel is being issued to. The</p> |


EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Stores & Inventory Management | | Rating of Finding: High | | |
|--|--|--|---------------------|--|
| Finding | Recommendations | Agreed Management Action(s) | Responsible Officer | Status |
| <p>fortnightly reconciled issue sheets and Smartfill data for tanks showed differences of up to three times (3x) for some fuel tanks. Diesel inventory is not updated on a regular basis. Thus, as of 28 Jan 2020 SynergySoft had not been updated for over three (3) months.</p> <p>Although Council's fuel issue sheets include a "Physical dip" field at the end of the page, the Officer responsible for fuel reconciliation confirmed that fuel dips are not performed consistently.</p> <p>Refuelling after hours Review of the SmartFill export between July 2017 and December 2020 showed that out of ~2.3m litres of diesel consumed by Council:</p> <ul style="list-style-type: none"> 43k litres were taken from the tanks after hours (between the hours of 7:00 pm and 5:00 am). Council Officers confirmed that there is no reason for refuelling to be happening during these hours. 380k litres were taken from the tanks over weekends. <p>Plant ID tags for fuel issues A plant ID tag is scanned at the bowser to trigger operation/fuel pumping. However, Council does not</p> | <ul style="list-style-type: none"> Stricter requirements to use appropriate ID tags. Setting time intervals for reconciliation of fuel. Utilising extra personnel when the responsible Officer cannot reconcile fuel themselves. Rigorous physical checks when there is a significant difference between SmartFill issues and manual issue sheets, etc. <p>3.1.3 Unusual and suspicious activities, such as refuelling after hours and usage of improper ID tags should be rigorously scrutinised, retaining the supporting documentation and conclusions of the performed reviews.</p> <p>3.1.4 Amend fuel issue sheets to include:</p> <ul style="list-style-type: none"> Physical dip at the beginning of the fuel issue sheets to confirm the opening balance of fuel on hand. A column stating whether the refuelling happened using proper ID tag or it was a manual override. This should be analysed annually / biannually, and results of the analysis documented. For the fuel tanks in operation conduct fuel dips | <p>3. Refuelling on the weekends is difficult to manage as the crews work a 10/4 roster which involves working one weekend a fortnight. Discussions are in place to install cameras in various locations.</p> <p>4. An Inventory Management Policy has been developed and consultation is underway to finalise this document.</p> <p>5. Segregation of duties is challenging given there is only one (1) store person. Discussions are in place to better manage this.</p> | | <p>Assets Manager is organising large plant identification numbers to be placed on the vehicles to make this obvious.</p> <p>A plant utilisation report is being developed for review fortnightly at the Capital Catch Up Meetings.</p> <p>Inconsistent data in the system: Manual issue sheets are retained due to the difficulties in getting crews to understand the differences between issues and transfers.</p> <p>These sheets are reviewed by the Managers on return, and then passed on to store. Store then processes a fuel stocktake to recognise any variances. Generally a fortnightly stocktake is conducted in line with the 10/4 roster during the works season.</p> <p>Refuelling after hours The main tank is now monitored by camera. The camps have caretakers to assist with monitoring of fuel.</p> <p>Plant ID tags for fuel issues Some machines have like keys and when operators move between plant they may take the fuel tag with them. An audit of fuel tags is being conducted, to limit confusion, and have some identifier on the tag to show which plant no it belongs to.</p> <p>Conclusion: Although other matters have come to light during these investigations, items that remain outstanding are:</p> <ol style="list-style-type: none"> Finalising the Fuel Issue Administrative Policy Plant ID tags audit Plant ID stickers to identify the plant Review of Plant Utilisation Reports |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Stores & Inventory Management | | | | Rating of Finding: High |
|---|--|-----------------------------|---------------------|---|
| Finding | Recommendations | Agreed Management Action(s) | Responsible Officer | Status |
| ensure correct tags are used for relevant plant. This leads to any available tag being used to fill any plant item. | at the beginning and the end of using the fuel issue sheet or fortnightly (whichever occurs earlier) to enable accurate and reliable reconciliation. | | | <p>Update 15/9/23:</p> <p>The Fuel Issue Administrative Policy has not been finalised, but a formal process has been established and is working. A number of workshops have been conducted with relevant managers and staff to understand the required processes for hired plant versus Council owned plant.</p> <p>An Asset Manager has been engaged and now reviews plant utilisation and expenses. Excessive fuel usage is now monitored and reported.</p> <p>Mead Perry have been engaged to conduct a review of plant hire rates in 2022. Following on from that they were engaged to provide monthly reports of plant utilisation and identify and report any action items. This external reporting shall continue to June 24.</p> <p>These action items are being resolved and plant utilisation is now reviewed regularly.</p> <p>WE believe this matter has now been resolved pending audit clearance.</p> <p>We believe outstanding matters in this report have now been resolved.</p>  |


EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Stores & Inventory Management | | Rating of Finding: High | | |
|--|--|---|---|---|
| Finding | Recommendations | Agreed Management Action(s) | Responsible Officer | Status |
| <p>3.2 Consistency, correctness, and redundancy of data in SynergySoft</p> <p>Council's SynergySoft contains inconsistent and incorrect information, for example:</p> <ul style="list-style-type: none"> • ROPs (Reorder point) and ROOs (reorder quantity) are the same, even though they should not be. • Incorrect issue dates are present in the system. • There were 78 items (out of 12,794 in 2018-2020) with "18", "19" or "189" as an issue year, instead of 2018 and 2019. Also, there were 25 items with last issued date of 2012. If any analysis on data is performed, these would go undetected, as they are outside of possible date frames. • Several items had a <u>negative</u> valuation. • Some items had considerable <u>differences between the "safe #"</u> and <u>"# on hand"</u>. A review of a small sample revealed that these are likely to be typos and usage of incorrect measurement units. • 299 items have less than safe stock on hand. Some of these items may not be obsolete. Also, it is likely that the "safe #" for some items is set too high. | <p>3.1.1 Regularly review the completeness and correctness of essential and important data, such as bin locations, correct issue dates, valuation of stock, correct safe stock numbers, etc.</p> <p>3.1.2 Investigate with SynergySoft the effect that inventory Masterfile manual overwrites have on the reporting.</p> <p>Ensure that there is an automatic logging of all the changes to the Masterfile, including manual overwrites, and review these monthly.</p> <p>3.1.3 Restrict the ability to make changes to the inventory Masterfile to only relevant people and require approval of an appropriate Executive Manager (Manager of Finance, DCS or CEO).</p> <p>3.1.4 Analyse and review safe stock and reorder quantities depending on the actual usage of stock.</p> <p>3.1.5 Analyse the Masterfile and review all irregularities, such as wrong dates, negative valuations, significant differences between the safe stock quantities and stock on hand, etc.</p> <p>3.1.6 Utilise the functionality in the inventory management system of having maximum and minimum</p> | <p>The findings are comprehensive; however, it is difficult to implement these findings immediately. I encouraged on ground discussions and we have already involved the works crews in:</p> <ol style="list-style-type: none"> 1. Fortnightly stocktaking of the fuel pods, which will extend to all vessels that carry fuel. This itself has created an awareness within the crews and pushed the responsibility for managing the fuel down to foreman level. The works co-ordinator has been working with the foreman to work towards minimal variances. 2. The Works Coordinator has been empowered to drive an audit of the fuel ID tabs and put a process in place to manage. 3. Refuelling on the weekends is difficult to manage as the crews work a 10/4 roster which involves working one weekend a fortnight. Discussions are in place to install cameras in various locations. | <p>DCS</p> <p>Due Date 30 Jun 23</p> | <p>Update 24/12/2023</p> <p>As a period of time has lapsed some of the issues have now been resolved, but not necessarily in accordance with the recommendations.</p> <p>Consistency, correctness, and redundancy of data in SynergySoft</p> <p>Stores Module Balancing to GL</p> <p>Stores have been trained to conduct a monthly module reconciliation to the GL. Part of this process is to review the audit file of changes. This has been implemented rather than restricting the ability to make changes. Stores staff need to be empowered to use and maintain the system. They now understand how incorrect updating of pricing through the Stock Maintenance can cause imbalances in the GL.</p> <p><u>Reorder points and safety stock</u></p> <p>This is something that requires collaboration with work groups. A report has been commenced with the view to establish both minimum and maximum quantity levels. The reorder quantity will be determined based on the requirement at the time. Some progress has been made, possibly 10%.</p> <p><u>Negative valuation</u></p> <p>There are 12 items with a value of \$100.90 with a negative valuation. This is not material and will be addressed in due course. This is possibly resulting from the</p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Stores & Inventory Management | | Rating of Finding: High | | |
|--|--|---|---------------------|--|
| Finding | Recommendations | Agreed Management Action(s) | Responsible Officer | Status |
| <p>Council Officers confirmed that these numbers are due for review and renewal.</p> <ul style="list-style-type: none"> There are three (3) pairs of the same items with different stock codes. <p>Changes in the inventory system Council's SynergySoft gathers all changes to the inventory system as transaction history logs. However, these logs are not reviewed.</p> <p>There are currently 13 Council Officers who have access to the Stores module. Furthermore, any officer with access to SynergySoft inventory system can overwrite \$ and # of items in stock, without going through proper steps. This action circumvents saving the changes to the stock in the Masterfile changes log. Therefore, Internal Audit cannot be certain that the data in the inventory Masterfile is integrous and has not been tampered with.</p> | <p>stock re-order points. Regularly review these numbers so that they reflect the reality.</p> | <p>4. An Inventory Management Administrative Policy has been developed and consultation is underway to finalise this document.</p> <p>5. Segregation of duties is challenging given there is only one (1) store person. Discussions are in place to better manage this.</p> <p>Once items 1 to 4 above have been addressed, we can look at process improvement recommendations, but the time to resolve may be 30/6/2023.</p> | | <p>system set up and controls. Ideally the system would not allow negative issues, however it is not material enough to investigate changes to set up. I assume possibly there are incoming goods not yet set up that may have caused this.</p> <p>Conclusion: Further improvements are planned, such as:</p> <ol style="list-style-type: none"> 1. Reorder points and safety stock updates to SynergySoft 2. Training on issue dates and consistency of format <p>Update 15/9/23: A lot of work has been done to engage Managers of various areas to assist with the minimum and maximum quantities, and this is continuing. The above two points in the conclusion are still relevant , however almost all other matters have been resolved. We believe outstanding matters in this report have now been resolved.</p> <p style="text-align: center;"></p> |


EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Stores & Inventory Management | | Rating of Finding: High | | |
|---|--|---|---|---|
| Finding | Recommendations | Agreed Management Action(s) | Responsible Officer | Status |
| <p>3.3 Reporting</p> <p>Council does not fully utilise the capabilities of its SynergySoft inventory management system. For example, Council's SynergySoft:</p> <ul style="list-style-type: none"> Has an Unused Stock Report, however, it is not being utilised and Council Officers were not aware of it. According to this report there is \$100k worth of unused stock at Council (out of total of \$190k). Does not contain any expiry dates, which would be useful for such items as PPE and consumables. <p>Council Officers only look at the dates during stocktakes.</p> <ul style="list-style-type: none"> Does not contain consistent information about issuing and receiving officers. <p>Council recently started recording names of receiving officers in the comments field. However, this is done inconsistently and does not enable the necessary analysis and comparison of stock usage between different officers. This</p> | <p>3.3.1 Utilise the "Unused stock" report. Stock on hand be inspected with a view to identifying possible obsolete stock items. Engage with users to confirm whether any items identified are in fact obsolete. Those agreed to be obsolete can then be measured, valued and methods of disposal or destruction approved by relevant managers.</p> <p>3.3.2 To ensure that Council is not funding unnecessary or excess stock on hand, it is recommended that more senior management participate in determining what types of inventory and consumable items should be available through stores and the volume that should be on hand at any given time, especially Fuel (as at the time of the review, 6 months' worth of fuel is held in stock, according to SynergySoft and SmartFill).</p> <p>3.3.3 Investigate with SynergySoft if it is possible to have issuing and receiving officer fields in the issues of stores items. Set up and add this functionality to Council's inventory system.</p> <p>3.3.4 After introducing issuing and receiving officer fields into the inventory system, set up reports on issuers and receivers (for example, regular comparison of issuing and receiving officers to ensure they are not the same person and to allow better tracking of items issued which might indicate misappropriation).</p> | <p>The findings are comprehensive; however, it is difficult to implement these findings immediately. I encouraged on ground discussions and we have already involved the works crews in:</p> <ol style="list-style-type: none"> Fortnightly stocktaking of the fuel pods, which will extend to all vessels that carry fuel. This itself has created an awareness within the crews and pushed the responsibility for managing the fuel down to foreman level. The works co-ordinator has been working with the foreman to work towards minimal variances. The Works Coordinator has been empowered to drive an audit of the fuel ID tabs and put a process in place to manage. Refuelling on the weekends is difficult to manage as the crews work a 10/4 roster which involves working one weekend a | <p>DCS</p> <p>Due Date 30 Jun 23</p> | <p>Update 24/2/2023</p> <p>Unused Stock Report</p> <p>The storeman reviews this report, and sets aside items no longer required for auction. This review has been occurring in liaison with other departments.</p> <p>Excess stock on hand</p> <p>Fuel is now managed well and we plan to prepare a stores catalogue to bring an awareness to managers what items are held in stores.</p> <p><u>Issuing and receiving officer fields</u></p> <p>It is not worthwhile to follow up with SynergySoft. Council is upgrading finance software, and SynergySoft have ceased developing it's old software and created a revised cloud version, which likely does have this functionality.</p> <p><u>Data analytics</u></p> <p>Staff could have some more training, however it is simply not that easy to have all inventory items turnover regularly. Some items will be slower than others depending on the quantity.</p> <p>Given Normanton is in such an isolated area, some items are retained longer than they might usually be at other Councils. I have conducted a quick review and there are items older than two years, however much of these items are not of high value and not perishable.</p> <p>Update 15/9/23:</p> <p>A lot of aged items are being removed from the store and will be auctioned.</p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Stores & Inventory Management | | | | | Rating of Finding: High |
|---|---|--|---------------------|---|---|
| Finding | Recommendations | Agreed Management Action(s) | Responsible Officer | Status | |
| <p>may disguise possible abuse by officers receiving the stores items.</p> <p>74% (9,507 out of 12,794) issues between Mar 2019 – Dec 2020 did not have a receiving officer noted in the comments.</p> <p>Data analytics of the inventory on hand indicated the existence of slow moving and/or obsolete stock. More precisely, of the 2,153 stock items:</p> <ul style="list-style-type: none"> 704 (33%) items (~\$108k) in Inventory had not been issued since March 2019. 538 (25%) items did not currently have any stock on hand recorded against them. Although this does not impose any financial burden on the organisation, it is an indicator that the inventory catalogue in the module may require revision. | <p>3.3.5 Incorporate reporting over stock movements to understand the nature of what items are in high demand to:</p> <ul style="list-style-type: none"> Show patterns of potentially inappropriate behaviours or misappropriation. Help management with procurement planning and price negotiations. <p>3.3.6 Seek advice from SynergySoft on which reports are recommended to properly manage stores and inventory.</p> <p>3.3.7 Data analytics should be considered as a more effective monitoring tool over inventory in the following areas:</p> <ul style="list-style-type: none"> Last issue date analysis – Where last issue date is greater than 12 months, reconsider re-ordering decision as the item may not be required. Stock turnover rate analysis – Quantify the volume currently on hand and divide by the average volume issued per outward movement per month (based on past 12 months' average). Where stock on hand represents more than 3-6 months' supply, limit re-ordering frequency and cap maximum re-order stock levels. | <p>fortnight. Discussions are in place to install cameras in various locations.</p> <p>4. An Inventory Management Policy has been developed and consultation is underway to finalise this document.</p> <p>5. Segregation of duties is challenging given there is only one (1) store person. Discussions are in place to better manage this.</p> | | <p>Most managers have now been to stores to assist with the identification of any obsolete items. Any items no longer required have been placed in a pile to be written off for auction.</p> <p>There is some excess stock on hand, however the managers have advised that it is necessary to hold. Some items just won't move a lot, but they are not obsolete. This year there was a thorough review and reconciliation of items held.</p> <p>There has been a changeover of staff and stores is now reviewing old practices to see if they remain relevant, or whether they can be improved.</p> <p>We are now of the view the matters in this report are either resolved or no longer relevant.</p> |  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Stores & Inventory Management | | Rating of Finding: Moderate | | |
|--|---|--|---|--|
| Finding | Recommendations | Agreed Management Action(s) | Responsible Officer | Status |
| <p>3.4 Sample testing of physical inventory</p> <p>Sample testing revealed several inconsistencies between the physical inventory and data in SynergySoft. The sample items were chosen based on several factors, including valuation, attractiveness of items, their presence in the Unused Stock Report, etc.</p> <p>Out of the 37 sample items:</p> <ul style="list-style-type: none"> 19 items corresponded across the system and were physically in the right place. 7 items had no location noted in the system. 3 of these could not be found without the Stores Officer. 2 more items had incorrect locations in the system (such as "sold"). 2 items (fuel tanks) should have been disposed of but are still present in the system with 560 litres of diesel in them. 3 items did not have as many items physically in stock as noted in the system: <ul style="list-style-type: none"> 1 stock item is confirmed to be missing by the Stores Officer. 1 stock item number was shown to have 2 different but similarly priced items under the same code. 1 stock item number was individually scattered across different locations. 1 item has not been issued since 2015 and was confirmed by the Stores Officer to be obsolete. 2 items were issued several days before the sample test and had not been updated as "issued" in the system. | <p>3.4.1 Regularly review completeness and correctness of essential and important data (such as presence of bin locations). Availability of correct bin locations and overall correctness of information in the system will help Council mitigate key person absences during Council.</p> | <p>The findings are comprehensive; however, it is difficult to implement these findings immediately. I encouraged on ground discussions and we have already involved the works crews in:</p> <ol style="list-style-type: none"> Fortnightly stocktaking of the fuel pods, which will extend to all vessels that carry fuel. This itself has created an awareness within the crews and pushed the responsibility for managing the fuel down to foreman level. The works co-ordinator has been working with the foreman to work towards minimal variances. The Works Coordinator has been empowered to drive an audit of the fuel ID tabs and put a process in place to manage. Refuelling on the weekends is difficult to manage as the crews work a 10/4 roster which involves working one weekend a fortnight. Discussions are in place to install cameras in various locations. An Inventory Management Administrative Policy has been developed and consultation is underway to finalise this document. Segregation of duties is challenging given there is only | <p>DCS</p> <p>30 June 23</p> <p>Due Date</p> | <p>Update 24/2/23</p> <p>Officers are of the view that the issues with fuel have now been resolved, refer above for a more detailed explanation.</p> <p>The stores is now resourced with a second officer, and the Procurement Officer is located at stores. This has allowed officers more time to conduct random checking, and tidy the store.</p> <p>Annual stock taking over the past two years has not identified any significant variances, and fuel is now subjected to many stocktakes during the year.</p> <p>A review of inventory descriptions and stock maintenance is ongoing.</p> <p>Update 15/9/23:</p> <p>During the year a thorough review was carried out of bin items and they have been significantly reorganised into meaningful areas.</p> <p>During the works season cyclical stocktakes of all fuel vessels are carried out. This process has now become quite efficient. We are now of the view the matters in this report are either resolved or no longer relevant.</p> |


EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Stores & Inventory Management | | | | | Rating of Finding: Moderate |
|---|-----------------|--|---------------------|--------|-----------------------------|
| Finding | Recommendations | Agreed Management Action(s) | Responsible Officer | Status | |
| <ul style="list-style-type: none"> 1 item was a duplicate item under a different code. <p>Overall, 5% of items (106 out of 2,153) in the Stores Inventory Masterfile did not have bin locations allocated in the system.</p> <p>The list of sample items and results of the testing were provided to the Stores Officer and have been partially rectified.</p> | | <p>one (1) store person. Discussions are in place to better manage this.</p> <p>Once items 1 to 4 above have been addressed, we can look at process improvement recommendations, but the time to resolve may be 30/6/2023.</p> | | | |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

| Stores & Inventory Management | | Rating of Finding: Low | |
|---|---|--|--|
| Finding | Recommendations | Agreed Management Action(s) | Status |
| <p>3.5 Processes and Policy Documents guiding write off/write down of inventory</p> <p>Examination of work procedures and workflows showed that some routine inventory management procedures and workflows were performed based on SynergySoft user guide.</p> <p>However, there are no formal Process or Policy Documents in place at Council for managing and maintaining Inventory and Stock items. For example, it appeared that Stock Write-Off procedures were not documented and there were no system-enforced controls in place to prevent Stores or Finance officers from processing write-offs without approval.</p> <p>Changes to Council's stock levels of \$13.5k were written into the system in FY2020.</p> | <p>To address the shortcoming, it is recommended that management:</p> <p>3.5.1 Establish more formal policies and procedures, including:</p> <ul style="list-style-type: none"> When the stock issues need to be entered into the system The need to have receiving officers in the system Process of stock take and write-offs, including approval delegation limits and proper escalations. | <p>The findings are comprehensive; however, it is difficult to implement these findings immediately. I encouraged on ground discussions and we have already involved the works crews in:</p> <ol style="list-style-type: none"> Fortnightly stocktaking of the fuel pods, which will extend to all vessels that carry fuel. This itself has created an awareness within the crews and pushed the responsibility for managing the fuel down to foreman level. The works co-ordinator has been working with the foreman to work towards minimal variances. The Works Coordinator has been empowered to drive an audit of the fuel ID tabs and put a process in place to manage. Refuelling on the weekends is difficult to manage as the crews work a 10/4 roster which involves working one weekend a fortnight. Discussions are in place to install cameras in various locations. An Inventory Management Administrative Policy has been developed and consultation is underway to finalise this document. Segregation of duties is challenging given there is only one (1) store person. Discussions are in place to better manage this. <p>Once items 1 to 4 above have been addressed, we can look at process improvement recommendations, but the time to resolve may be 30/6/2023.</p> | <p>Update 24/2/23</p> <p>There has been collaborative policy work since this audit. A Stores Management Administrative Policy has been developed in liaison with the works coordinator, workshop manager and storeman. A Fuel Issues Administrative Policy has also been developed in liaison with the Works Coordinator and Stores, and has been in use for at least six months.</p> <p>Fraud training still needs to be delivered to the staff so they understand the importance of these controls.</p> <p>The development of these procedures has been valuable as it sets out responsibilities of staff and stores.</p> <p>Update 15/9/23:</p> <p>We are now of the view the matters in this report are either resolved or no longer relevant.</p> |
| | | <p>DCS</p> <p>Due Date</p> <p>30 June 23</p> |  |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT


STANDING ITEM

| Stores & Inventory Management | | Rating of Finding: Low | | | | |
|---|--|-----------------------------|---|--|--|--|
| Finding | Recommendations | Agreed Management Action(s) | Status | | | |
| <p>3.6 Access to stores</p> <p>Our sample testing revealed one (1) stock item missing. This was confirmed to be missing by the Stores Officer.</p> <p>In addition, electronic doors access review by Internal Audit showed that eight (8) people have unrestricted access to the stores.</p> | <p>To address the shortcoming, it is recommended that management:</p> <p>3.6.1 Ensure that access to the stores is restricted only to the necessary personnel (such as Stores Officer and an emergency master key) having consideration for operational efficiency.</p> | <p>As above.</p> | <table border="1"> <tr> <td> <p>Responsible Officer</p> <p>DCS</p> </td> <td rowspan="2"> <p>Update 24/2/23</p> <p>Access is challenging as the works teams are at work during the 10/4 roster and stores staff do not work on weekends. Access permissions are set out in the Stores Management Administrative Policy. This has been in place for over a year, and the stock variance at year end is not significant and does not warrant restricting access.</p> <p>Cameras have also been installed in stores.</p> <p>Update 15/9/23:</p> <p>We are now of the view the matters in this report are either resolved or no longer relevant.</p> </td> </tr> <tr> <td> <p>Due Date</p> <p>30 June 23</p> </td> </tr> </table> | <p>Responsible Officer</p> <p>DCS</p> | <p>Update 24/2/23</p> <p>Access is challenging as the works teams are at work during the 10/4 roster and stores staff do not work on weekends. Access permissions are set out in the Stores Management Administrative Policy. This has been in place for over a year, and the stock variance at year end is not significant and does not warrant restricting access.</p> <p>Cameras have also been installed in stores.</p> <p>Update 15/9/23:</p> <p>We are now of the view the matters in this report are either resolved or no longer relevant.</p> | <p>Due Date</p> <p>30 June 23</p> |
| <p>Responsible Officer</p> <p>DCS</p> | <p>Update 24/2/23</p> <p>Access is challenging as the works teams are at work during the 10/4 roster and stores staff do not work on weekends. Access permissions are set out in the Stores Management Administrative Policy. This has been in place for over a year, and the stock variance at year end is not significant and does not warrant restricting access.</p> <p>Cameras have also been installed in stores.</p> <p>Update 15/9/23:</p> <p>We are now of the view the matters in this report are either resolved or no longer relevant.</p> | | | | | |
| <p>Due Date</p> <p>30 June 23</p> | | | | | | |



EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT


STANDING ITEM

| Stores & Inventory Management | | Inherent Risk | | |
|---|--|-----------------------------|---|---|
| Finding | Recommendations | Agreed Management Action(s) | Responsible Officer | Status |
| <p>3.7 Procurement – lack of segregation of duties</p> <p>Segregation of duties between the ordering, receipting and invoice payment are not adequate to prevent the risk of fraud, nor are the current processes capable of detecting fraudulent activity if it were to occur.</p> <p>Currently the Stores Officer orders, receives and inputs into the system invoices for goods that come to Council stores.</p> <p>We understand that due to workforce limitations and sharing of responsibilities of multiple roles the current practices are operationally expedient. However, this practice defeats the 3-way documentation validation control.</p> | <p>3.7.1 All invoices be processed and matched to purchase orders by Accounts Payable officers.</p> | As above. | <p>DCS</p> <p>Due Date</p> <p>30 June 23</p> | <p>Update 24/2/23</p> <p>This matter will be covered under the process improvements recommended by Internal Audit in 22/23. However a second officer has been employed at stores and can be involved in the goods receipting to allow some segregation of duties.</p> <p>Update 15/9/23:</p> <p>We are now of the view the matters in this report are either resolved or no longer relevant.</p> <p style="text-align: center;"></p> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM


Review of Corporate Cards, Fuel Cards, Standing Accounts and Staff Reimbursements

| Review of Corporate Cards, Fuel Cards, Standing Accounts and Staff Reimbursements | Recommendations | Process Improvement Opportunity Status |
|--|--|---|
| <p>Improvement Opportunity</p> <p>2.1 Compliance with Procurement Policy and Corporate Credit Card Policy</p> <p>Internal Audit received and examined Council's corporate cards, procurement and reimbursement policies and procedures, which provide in-depth guidance for Corporate Credit Card use at Council.</p> <p>The Corporate Credit Card Reconciliation Procedure includes a descriptive process and a step-by-step guide for reconciliation of Council's corporate cards expenditure. Random sample testing of the reconciliation batches did not reveal any activities which might indicate deliberate or accidental misuse.</p> <p>Credit Card usage patterns annual reviews</p> <p>According to section 3.24 of Council's Credit Card Policy (shown below), a summary of the annual credit card usage review should be documented and referred to the CEO. This summary could not be provided to Internal Audit.</p> <div style="border: 1px solid black; padding: 5px;"> <p>3.24. Credit card limits applied to each corporate card shall be reviewed annually by the Chief Executive Officer and Finance Manager. usage patterns, internal controls and risk relating to credit card use will be reviewed annually, a summary of the review will be documented and referred to the Chief Executive Officer and any changes as required authorised by the Chief Executive Officer in all cases.</p> </div> <p>Credit Card purchases over Credit Card limits</p> <p>Review of aggregated monthly transactions of Corporate Credit Card holders revealed several months where the (then) Director of Corporate Services went over his monthly credit card limit defined in the Corporate Credit Card Policy.</p> <p>Purchase orders are not created in advance of purchases</p> <p>For AP transactions between July 2019 and January 2021 provided to Internal Audit, ~45% of invoices did not have purchase orders raised (over 5,000 out of 11,356 invoices).</p> | <p>Follow Council's Credit Card Policy requirement to annually analyse and document the patterns of credit card usage.</p> <p>A similar review should also be performed on reimbursements and fuel card transactions.</p> <p>Consider potential Procurement Policy breaches and ensure that non-compliance is documented. Policy breaches can include purchases without purchase orders, order splitting, etc. A sample of potential Procurement Policy breaches is provided in Appendix 1.</p> <p>Periodically review purchases for which no POs are raised. Establish whether there are any legitimate reasons that exist that prevent compliant purchase order practice. Stipulate an acceptable level of subsequent purchase order use to cover emergencies. The tolerance for use of such orders should be no more than 20%.</p> <p>The Purchase Card Reconciliation and Authorisation form does not always have the total sum of the transactions completed. The form should also be amended to include the credit card holder's limit and transaction limit. This will help approvers to easily check whether officers exceeded their delegated limit, and whether approval escalation is required.</p> | <p>Update 24/2/23</p> <p>The Corporate Credit Card Policy has been reviewed and updated since this report was prepared. Procedure has been developed to try to push some of these transactions through the purchasing and stores area.</p> <p>The Form has been amended as requested.</p> <p>Update 15/9/23:</p> <p>Credit cards are slowly being phased out as employees depart Council. A new system is being developed to simplify purchases under \$250.</p> <p>A procurement policy and procedure document has now undergone significant changes, and training is planned for staff. We are now of the view the matters in this report are either resolved or no longer relevant.</p> <div style="text-align: center; margin-top: 20px;">  </div> |

EXTERNAL AND INTERNAL AUDIT MATTERS STATUS REPORT

STANDING ITEM

Review of Corporate Cards, Fuel Cards, Standing Accounts and Staff Reimbursements

| Review of Corporate Cards, Fuel Cards, Standing Accounts and Staff Reimbursements | Recommendations | Process Improvement Opportunity Status |
|--|---|---|
| <p>2.2 Corporate Credit Card transactions during Officers' leave, including weekend transactions</p> <p>A sample review of credit card holders' leave forms revealed \$2,603 (out of the reviewed \$46,533 transactions) was transacted during Officers' leave periods.</p> | <p>While we acknowledge that some of these transactions could have appropriate explanations, credit card transactions should be formally examined when employees are on Personal/Care's Leave (Sick Leave) or known to be on other unscheduled long-term leave. Any exceptions noted should be discussed with relevant Officers.</p> <p>Ensure that on-boarding and other training materials include credit card usage rules. Also, ensure that credit card holders read the Credit Card Policy before receiving the credit card.</p> <p>Consider taking back officer credit cards during long-term (including annual) leave to reduce the chance of accidental or intentional use.</p> | <p>Update 24/2/23 MFA to provide update.</p> <p>Update 15/9/23: Credit cards are slowly being phased out as employees depart Council. A new system is being developed to simplify purchases under \$250. A procurement policy and procedure document has now undergone significant changes, and training is planned for staff.</p> <p>The EHO has now left Council and there is now limited use of private vehicles for work related purposes. We are now of the view the matters in this report are either resolved or no longer relevant.</p> |
| <p>2.3 Other improvement opportunities and recommendations</p> | <p>2.3.1 Corporate Credit Card transaction analysis should be performed yearly. Consider the need to analyse fuel card usage (monthly, yearly, card-by-card, etc.)</p> <p>2.3.2 Council's Environmental Health Officer extensively uses a private vehicle for work-related purposes.</p> <p>We recommend that Council performs a cost benefit analysis of providing the Officer with a Council vehicle, including liability of Council if any accidents were to occur while the Officer is driving her own vehicle.</p> | <p style="text-align: center;"></p> |

BUSINESS PAPERS

10.5 RESERVES TRANSFER

| | |
|----------------------|---|
| Attachments: | 10.5.1. FAGS Grant Allocations 23/24 ↓ |
| Author: | Julianne Meier - Director Corporate Services |
| Date: | 3 October 2023 |
| Key Outcome: | A well governed, responsive Council, providing effective leadership and management, and respecting community values |
| Key Strategy: | Provision of safe and reliable infrastructure (roads, water and sewer, buildings and facilities, etc.) |

Executive Summary:

The Reserves Policy has been developed to establish guidelines for the management of existing cash reserves, and to ensure there are controls over the expenditure of internally restricted cash. Council is asked to approve a transfer to Reserves as presented in this report, following the release of the 2023/2024 financial assistance grant cash allocations.

RECOMMENDATION:

That Council approves transfers to reserves as per the allocation of cash for 23/24 financial assistance grants, in accordance with the Reserves Policy.

Background:

Council's would general establish Reserve accounts to place internal restrictions on cash, to ensure those funds are spent on specific works.

In prior years Council had a number of reserve accounts, however these accounts were not cash backed. Over the past few years Council has built and maintained a cash balance, so in consultation with Council these reserves have now been cash backed.

The Reserves Policy provides guidance on the following:

- the name of the reserve;
- the purpose of the reserve;
- the source of funds of the reserve;
- the use of funds in the reserve.

This report is to show the reserve balances, and to seek approval to transfer the cash allocation from the financial assistance grants, road component. The table below shows the transfers to and from Reserves for the financial year.

The attachment shows Council's allocation of financial assistance grants for the financial year, including the road component. This funding is untied and there is no legislative requirement for Council to allocate to specific projects.

BUSINESS PAPERS

| | Synergy Reserve Balances | | | |
|--|--------------------------|--------------------------|---------------------------|---------------------|
| | GL Opening Balance | Journals Transfers In | Journals Transfers Out | Closing Balance |
| 980301 Reserve - Land Development | 12,453.00 | - | - | 12,453.00 |
| 980302 Reserve - Sewerage Reserve | 477,745.00 | - | - | 477,745.00 |
| 980303 Reserve - Plant Replacement | 3,650,507.00 | - | 957,404.00 | 2,693,103.00 |
| 980304 Reserve - Future Capital Grants | 1,389,164.00 | - | - | 1,389,164.00 |
| 980305 Reserve - Water Supply | 716,313.00 | - | - | 716,313.00 |
| 980306 Reserve - Airports | 132,275.00 | - | - | 132,275.00 |
| 980310 Reserve - Road Reseals | 1,150,000.00 | 1,729,517.00 | 300,000.00 | 2,579,517.00 |
| | 7,528,457.00 | 1,729,517.00 | 1,257,404.00 | 8,000,570.00 |

Any changes to reserves shall be in accordance the Reserves Policy.

Consultation (Internal/External):

- Council workshop
- Chief Executive Officer
- Manager of Finance and Administration

Legal Implications:

- Nil.

Financial and Resource Implications:

- All costs associated with the management of reserves and the reporting in the annual financial statements are included in Council's adopted budget.

Risk Management Implications:

- Nil.

| Council | 2023-24 Cash Financial Assistance Grant Allocations (\$) | | | Payment schedule (\$) | | | | |
|-------------------------|--|-----------------------|----------------------|-------------------------|-------------------------|---------------------------|---------------------------|-----------------------|
| | General Purpose Grant | Identified Road Grant | Total | Bring forward June 2023 | 1st Quarter August 2023 | 2nd Quarter November 2023 | 3rd Quarter February 2024 | 4th Quarter May 2024 |
| Aurukun | \$3,709,934 | \$108,486 | \$3,818,420 | \$3,689,378 | \$32,260.50 | \$32,260.50 | \$32,260.50 | \$32,260.50 |
| Balonne | \$7,957,989 | \$3,098,470 | \$11,056,459 | \$10,683,041 | \$93,354.50 | \$93,354.50 | \$93,354.50 | \$93,354.50 |
| Banana | \$7,675,503 | \$5,136,210 | \$12,811,713 | \$12,367,914 | \$110,949.75 | \$110,949.75 | \$110,949.75 | \$110,949.75 |
| Barcardine | \$8,634,475 | \$3,150,096 | \$11,784,571 | \$11,354,121 | \$107,612.50 | \$107,612.50 | \$107,612.50 | \$107,612.50 |
| Barcoo | \$5,051,503 | \$1,417,827 | \$6,469,330 | \$6,239,430 | \$57,475.00 | \$57,475.00 | \$57,475.00 | \$57,475.00 |
| Blackall-Tambo | \$5,929,556 | \$2,033,192 | \$7,962,748 | \$7,692,232 | \$67,629.00 | \$67,629.00 | \$67,629.00 | \$67,629.00 |
| Bouli | \$5,563,720 | \$1,205,093 | \$6,768,813 | \$6,550,461 | \$54,588.00 | \$54,588.00 | \$54,588.00 | \$54,588.00 |
| Brisbane | \$33,260,911 | \$13,425,621 | \$46,686,532 | \$44,637,701 | \$512,207.75 | \$512,207.75 | \$512,207.75 | \$512,207.75 |
| Bulloo | \$7,059,246 | \$1,784,653 | \$8,843,899 | \$8,481,855 | \$90,511.00 | \$90,511.00 | \$90,511.00 | \$90,511.00 |
| Bundaberg | \$4,180,580 | \$1,561,365 | \$5,741,945 | \$5,410,434 | \$82,877.75 | \$82,877.75 | \$82,877.75 | \$82,877.75 |
| Burdekin | \$5,726,767 | \$1,739,776 | \$7,466,543 | \$7,224,605 | \$60,484.50 | \$60,484.50 | \$60,484.50 | \$60,484.50 |
| Burke | \$5,586,112 | \$958,076 | \$6,544,188 | \$6,330,715 | \$53,368.25 | \$53,368.25 | \$53,368.25 | \$53,368.25 |
| Cairns | \$4,458,388 | \$1,446,871 | \$5,905,259 | \$5,631,035 | \$68,556.00 | \$68,556.00 | \$68,556.00 | \$68,556.00 |
| Carpentaria | \$7,290,441 | \$1,729,517 | \$9,019,958 | \$8,701,550 | \$79,602.00 | \$79,602.00 | \$79,602.00 | \$79,602.00 |
| Cassowary Coast | \$3,428,246 | \$2,385,206 | \$5,813,452 | \$5,593,930 | \$54,880.50 | \$54,880.50 | \$54,880.50 | \$54,880.50 |
| Central Highlands | \$4,804,932 | \$5,638,701 | \$10,443,633 | \$9,969,497 | \$118,534.00 | \$118,534.00 | \$118,534.00 | \$118,534.00 |
| Charters Towers | \$6,446,120 | \$4,641,866 | \$11,087,986 | \$10,692,236 | \$98,937.50 | \$98,937.50 | \$98,937.50 | \$98,937.50 |
| Cherbourg | \$2,245,985 | \$65,549 | \$2,311,534 | \$2,240,661 | \$17,718.25 | \$17,718.25 | \$17,718.25 | \$17,718.25 |
| Cloncurry | \$7,530,625 | \$1,867,391 | \$9,398,016 | \$9,067,732 | \$82,571.00 | \$82,571.00 | \$82,571.00 | \$82,571.00 |
| Cook | \$10,664,609 | \$3,619,963 | \$14,284,572 | \$13,727,831 | \$139,185.25 | \$139,185.25 | \$139,185.25 | \$139,185.25 |
| Croydon | \$5,078,304 | \$1,295,568 | \$6,373,872 | \$6,136,764 | \$59,277.00 | \$59,277.00 | \$59,277.00 | \$59,277.00 |
| Diamantina | \$5,507,983 | \$784,355 | \$6,292,338 | \$6,085,619 | \$51,679.75 | \$51,679.75 | \$51,679.75 | \$51,679.75 |
| Doomadgee | \$3,569,052 | \$101,801 | \$3,670,853 | \$3,555,717 | \$28,784.00 | \$28,784.00 | \$28,784.00 | \$28,784.00 |
| Douglas | \$3,539,492 | \$960,871 | \$4,500,363 | \$4,366,597 | \$33,441.50 | \$33,441.50 | \$33,441.50 | \$33,441.50 |
| Etheridge | \$5,988,878 | \$1,814,515 | \$7,803,393 | \$7,499,230 | \$76,040.75 | \$76,040.75 | \$76,040.75 | \$76,040.75 |
| Flinders | \$7,378,749 | \$2,416,824 | \$9,795,573 | \$9,411,144 | \$96,107.25 | \$96,107.25 | \$96,107.25 | \$96,107.25 |
| Fraser Coast | \$4,204,027 | \$1,420,219 | \$5,624,246 | \$5,310,598 | \$78,412.00 | \$78,412.00 | \$78,412.00 | \$78,412.00 |
| Gladstone | \$4,737,205 | \$5,181,942 | \$9,919,147 | \$9,510,792 | \$102,088.75 | \$102,088.75 | \$102,088.75 | \$102,088.75 |
| Gold Coast | \$16,773,976 | \$6,143,922 | \$22,917,898 | \$21,894,918 | \$255,745.00 | \$255,745.00 | \$255,745.00 | \$255,745.00 |
| Goondiwindi | \$5,699,151 | \$2,974,348 | \$8,673,499 | \$8,347,304 | \$81,548.75 | \$81,548.75 | \$81,548.75 | \$81,548.75 |
| Gympie | \$3,219,660 | \$4,246,447 | \$7,466,107 | \$7,168,338 | \$74,442.25 | \$74,442.25 | \$74,442.25 | \$74,442.25 |
| Hinchinbrook | \$4,105,930 | \$1,141,515 | \$5,247,445 | \$5,112,615 | \$33,707.50 | \$33,707.50 | \$33,707.50 | \$33,707.50 |
| Hope Vale | \$3,175,505 | \$116,089 | \$3,291,594 | \$3,185,215 | \$26,594.75 | \$26,594.75 | \$26,594.75 | \$26,594.75 |
| Ipswich | \$6,284,493 | \$2,256,336 | \$8,540,829 | \$8,157,409 | \$95,855.00 | \$95,855.00 | \$95,855.00 | \$95,855.00 |
| Isaac | \$6,372,205 | \$3,851,014 | \$10,223,219 | \$9,866,995 | \$89,056.00 | \$89,056.00 | \$89,056.00 | \$89,056.00 |
| Kowanyama | \$3,476,474 | \$300,942 | \$3,777,416 | \$3,656,217 | \$30,299.75 | \$30,299.75 | \$30,299.75 | \$30,299.75 |
| Livingstone | \$2,289,171 | \$2,397,655 | \$4,686,826 | \$4,482,068 | \$51,189.50 | \$51,189.50 | \$51,189.50 | \$51,189.50 |
| Lockhart River | \$3,884,133 | \$151,706 | \$4,035,839 | \$3,908,476 | \$31,840.75 | \$31,840.75 | \$31,840.75 | \$31,840.75 |
| Lockyer Valley | \$2,311,145 | \$4,733,874 | \$7,045,019 | \$6,773,293 | \$67,931.50 | \$67,931.50 | \$67,931.50 | \$67,931.50 |
| Logan | \$9,394,292 | \$4,331,955 | \$13,726,247 | \$13,137,134 | \$147,278.25 | \$147,278.25 | \$147,278.25 | \$147,278.25 |
| Longreach | \$9,377,367 | \$2,919,465 | \$12,296,832 | \$11,848,708 | \$112,030.00 | \$112,030.00 | \$112,030.00 | \$112,030.00 |
| Mackay | \$3,430,748 | \$1,488,470 | \$4,919,218 | \$4,911,507 | \$106,927.75 | \$106,927.75 | \$106,927.75 | \$106,927.75 |
| Mapoon | \$3,158,989 | \$50,044 | \$3,209,033 | \$3,110,663 | \$24,592.50 | \$24,592.50 | \$24,592.50 | \$24,592.50 |
| Maranoa | \$10,433,668 | \$7,269,903 | \$17,703,571 | \$16,928,156 | \$193,853.75 | \$193,853.75 | \$193,853.75 | \$193,853.75 |
| Mareeba | \$6,539,932 | \$2,673,482 | \$9,213,414 | \$8,822,876 | \$97,634.50 | \$97,634.50 | \$97,634.50 | \$97,634.50 |
| Mckinlay | \$5,966,265 | \$2,100,525 | \$8,066,790 | \$7,763,483 | \$75,826.75 | \$75,826.75 | \$75,826.75 | \$75,826.75 |
| Moreton Bay | \$12,865,685 | \$4,735,368 | \$17,601,053 | \$16,802,713 | \$199,585.00 | \$199,585.00 | \$199,585.00 | \$199,585.00 |
| Mornington | \$4,135,384 | \$138,376 | \$4,273,760 | \$4,126,770 | \$36,747.50 | \$36,747.50 | \$36,747.50 | \$36,747.50 |
| Mount Isa | \$6,903,325 | \$2,493,630 | \$9,396,955 | \$9,033,944 | \$90,752.75 | \$90,752.75 | \$90,752.75 | \$90,752.75 |
| Murweh | \$7,456,362 | \$3,500,185 | \$10,956,547 | \$10,553,575 | \$100,743.00 | \$100,743.00 | \$100,743.00 | \$100,743.00 |
| Napranum | \$3,354,877 | \$150,434 | \$3,505,311 | \$3,395,024 | \$27,571.75 | \$27,571.75 | \$27,571.75 | \$27,571.75 |
| Noosa | \$1,485,958 | \$617,196 | \$2,103,154 | \$2,000,780 | \$25,593.50 | \$25,593.50 | \$25,593.50 | \$25,593.50 |
| North Burnett | \$8,013,311 | \$4,836,397 | \$12,849,708 | \$12,310,056 | \$134,913.00 | \$134,913.00 | \$134,913.00 | \$134,913.00 |
| Northern Peninsula Area | \$5,739,618 | \$319,634 | \$6,059,252 | \$5,827,083 | \$58,042.25 | \$58,042.25 | \$58,042.25 | \$58,042.25 |
| Palm Island | \$4,260,201 | \$48,147 | \$4,308,348 | \$4,172,947 | \$33,850.25 | \$33,850.25 | \$33,850.25 | \$33,850.25 |
| Paroo | \$6,860,669 | \$2,431,936 | \$9,292,605 | \$8,960,268 | \$83,084.25 | \$83,084.25 | \$83,084.25 | \$83,084.25 |
| Porpuraaw | \$3,665,091 | \$402,080 | \$4,067,171 | \$3,940,170 | \$31,750.25 | \$31,750.25 | \$31,750.25 | \$31,750.25 |
| Quilpie | \$6,317,307 | \$1,838,070 | \$8,155,377 | \$7,859,302 | \$74,018.75 | \$74,018.75 | \$74,018.75 | \$74,018.75 |
| Redland | \$4,241,675 | \$1,473,317 | \$5,714,992 | \$5,453,344 | \$65,412.00 | \$65,412.00 | \$65,412.00 | \$65,412.00 |
| Richmond | \$5,245,290 | \$1,687,625 | \$6,932,915 | \$6,698,841 | \$58,518.50 | \$58,518.50 | \$58,518.50 | \$58,518.50 |
| Rockhampton | \$4,136,916 | \$1,135,743 | \$5,272,659 | \$4,961,125 | \$77,883.50 | \$77,883.50 | \$77,883.50 | \$77,883.50 |
| Scenic Rim | \$1,594,976 | \$3,170,201 | \$4,765,177 | \$4,573,291 | \$47,971.50 | \$47,971.50 | \$47,971.50 | \$47,971.50 |
| Somerset | \$1,690,390 | \$2,989,330 | \$4,679,720 | \$4,488,154 | \$47,891.50 | \$47,891.50 | \$47,891.50 | \$47,891.50 |
| South Burnett | \$3,598,242 | \$3,839,417 | \$7,437,659 | \$7,114,081 | \$80,894.50 | \$80,894.50 | \$80,894.50 | \$80,894.50 |
| Southern Downs | \$3,080,884 | \$4,419,096 | \$7,499,980 | \$7,185,601 | \$78,594.75 | \$78,594.75 | \$78,594.75 | \$78,594.75 |
| Sunshine Coast | \$9,209,486 | \$3,038,512 | \$12,247,998 | \$11,688,730 | \$139,817.00 | \$139,817.00 | \$139,817.00 | \$139,817.00 |
| Tablelands | \$3,143,810 | \$3,067,668 | \$6,211,478 | \$5,927,103 | \$71,093.75 | \$71,093.75 | \$71,093.75 | \$71,093.75 |
| Toowoomba | \$6,378,371 | \$3,118,403 | \$9,496,774 | \$8,958,720 | \$134,513.50 | \$134,513.50 | \$134,513.50 | \$134,513.50 |
| Torres | \$7,156,122 | \$530,278 | \$7,686,400 | \$7,434,140 | \$63,065.00 | \$63,065.00 | \$63,065.00 | \$63,065.00 |
| Torres Strait Island | \$15,705,865 | \$250,476 | \$15,956,341 | \$15,357,943 | \$149,599.50 | \$149,599.50 | \$149,599.50 | \$149,599.50 |
| Townsville | \$5,142,452 | \$1,919,011 | \$7,061,463 | \$6,730,918 | \$82,636.25 | \$82,636.25 | \$82,636.25 | \$82,636.25 |
| Western Downs | \$7,187,381 | \$9,103,867 | \$16,291,248 | \$15,559,762 | \$182,871.50 | \$182,871.50 | \$182,871.50 | \$182,871.50 |
| Whitsunday | \$3,534,818 | \$2,554,931 | \$6,089,749 | \$5,822,723 | \$66,756.50 | \$66,756.50 | \$66,756.50 | \$66,756.50 |
| Winton | \$5,897,837 | \$2,886,834 | \$8,784,671 | \$8,459,945 | \$81,181.50 | \$81,181.50 | \$81,181.50 | \$81,181.50 |
| Woorabinda | \$2,768,201 | \$51,696 | \$2,819,897 | \$2,739,134 | \$20,190.75 | \$20,190.75 | \$20,190.75 | \$20,190.75 |
| Wujal Wujal | \$2,634,848 | \$16,527 | \$2,651,375 | \$2,576,637 | \$18,684.50 | \$18,684.50 | \$18,684.50 | \$18,684.50 |
| Yarrabah | \$2,637,020 | \$62,900 | \$2,699,920 | \$2,607,142 | \$23,194.50 | \$23,194.50 | \$23,194.50 | \$23,194.50 |
| Total | \$459,144,808 | \$186,965,001 | \$646,109,809 | \$620,138,161 | \$6,492,911.00 | \$6,492,911.00 | \$6,492,911.00 | \$6,492,911.00 |

BUSINESS PAPERS

10.6 PROCUREMENT POLICY

| | |
|----------------------|---|
| Attachments: | 10.6.1. Procurement Policy 2023/2024 ↓ |
| Author: | Julianne Meier - Director Corporate Services |
| Date: | 3 October 2023 |
| Key Outcome: | A well governed, responsive Council, providing effective leadership and management, and respecting community values |
| Key Strategy: | Maintain a focus on integrity, Accountability and Transparency in all that we do |

Executive Summary:

Pursuant to section 198 of the *Local Government Regulation 2012*, Council has a statutory obligation to have a Procurement Policy and this policy is to be reviewed annually. The revised Procurement Policy is presented for adoption.

RECOMMENDATION:

That Council adopts the Procurement Policy as presented.

Background:

Pursuant to section 198 of the *Local Government Regulation 2012*, Council has a statutory obligation to have a Procurement Policy and this policy is to be reviewed annually. In addition, Chapter 6 of the *Local Government Regulation 2012*, details Council's statutory obligations that must be maintained when contracting for goods and services.

Whilst the legislation covers contracts which have a value of \$15,000 or more, Council's Procurement Policy covers all procurement activities regardless of the value.

In undertaking the review of the Procurement Policy, it has been confirmed that this policy complies with legislative requirements and Council's Internal Auditors have also conducted a review of Council's procurement policy and procurement procedure documents.

The main changes to this policy are shown in Table 1 Purchasing Thresholds on page 5. The requirement to obtain quotations threshold has been increased from \$2,000 to \$7,000 because operational requirements to obtain quotations from trades for work is difficult and suppliers often don't respond to requests. This then delays the commencement of work. Also trades often know there may only be one supplier who is reasonably available to do the work.

The change will provide advantages to the operations team and enable them to engage and progress tasks without delay. Stores and some other Departments, for example would almost always obtain quotations for items over \$2,000, and it is operationally more convenient for them to do so.

Examples of breaches have also been included in the Policy.

BUSINESS PAPERS

Consultation (Internal/External):

- This policy has been reviewed and endorsed by relevant Procurement and Finance personnel together with ELT prior to presentation to Council.

Legal Implications:

- Section 198 of the *Local Government Regulation 2012*, states the following:
 - 1) A local government must prepare and adopt a policy about procurement (a procurement policy).
 - 2) The procurement policy must include details of the principles, including the sound contracting principles, that the local government will apply in the financial year for purchasing goods and services.
 - 3) A local government must review its procurement policy annually.

The Procurement Policy presented to Council for adoption complies with the above statutory requirements.

Financial and Resource Implications:

- By applying the Sound Contracting Principles within the Procurement Policy, enables staff to achieve the most beneficial outcomes for Council through standard procurement activities and ultimately assists in reducing implications on finances and resources.

Risk Management Implications:

- The mitigation of procurement risks is enhanced by:
 - following the legislative requirements associated with contracting; and
 - having a robust Procurement Policy; and
 - having strong internal controls through sound purchasing processes/procedures based on integrity, transparency and accountability.



Procurement Policy

| | |
|------------------------------|---|
| Policy Category | Council Policy |
| Date Adopted | 11/10/2023 |
| Endorsed by | Chief Executive Officer |
| Approval Authority | Council |
| Effective Date | 11/10/2023 |
| Policy Version Number | 9 |
| Policy Owner | Director of Corporate Services |
| Contact Officer | Manager of Finance and Administration |
| Review Date | Annually, or earlier if legislative changes occur |

Supporting documentation

| | |
|-----------------------------|---|
| Legislation | <ul style="list-style-type: none"> • <i>Local Government Act 2009</i> • <i>Local Government Regulation 2012</i> • <i>Public Sector Ethics Act 1994</i> • <i>ISO 26000 Guidance on Social Responsibility</i> |
| Policies | <ul style="list-style-type: none"> • Code of Conduct • Corporate Credit Card Policy • Local Preference Policy • Procurement Procedure • Gifts and Benefits Policy • Fraud and Corruption Prevention Policy • Asset Disposal Policy |
| Delegations | <ul style="list-style-type: none"> • Financial Delegations |
| Forms | <ul style="list-style-type: none"> • Authority to Tender Form • Conflict of Interest Declaration • Variations |
| Supporting Documents | <ul style="list-style-type: none"> • Corporate Plan 2021 - 2025 |

Version History:

| Version | Adopted | Comment | eDRMS # |
|---------|------------|-----------------------------|---------|
| 8 | 21/09/2022 | Council Resolution 0922/019 | |
| 7 | 16/06/2021 | Council Resolution 0621/018 | |
| 6 | 26/02/2020 | Council Resolution 0220/023 | |
| 5 | 7/12/2016 | Council Resolution 1216/011 | |

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Intent

The purpose of this Policy is to set out Carpentaria Shire Council's (Council) approach to the acquisition of goods and services, and to satisfy Council's statutory obligations under Section 198 of the Local Government Regulations 2012. This Policy aims to ensure all Council officers implement sound contracting principles in the course of day-to-day operations to achieve value for Council, whilst maintaining the principles of the policy outlined in the succeeding sections.

Scope

This policy applies to officers, agents and contractors (including temporary contractors) of the Council collectively referred to as "officers".

Policy Statement

This document sets out Council's Policy for the acquisition of goods and services and carrying out of the procurement principles. This policy applies to the procurement of goods, materials, equipment and related services, construction contracts, service contracts (including maintenance) and consultancies.

Officers carrying out procurement activities must comply with Council's policies and procedures. They must also comply with all relevant Act's and legislation including but not limited to the Local Government Act 2009 (the Act) and the Local Government Regulation 2012 (the Regulation).

Procurement must only be undertaken where there is a budget for the expenditure, or it is otherwise authorised by a Council resolution unless the emergency provisions in the Regulation apply.

Sound Contracting Principles

Councillors and officers must have regard to the 'sound contracting principles' s104 (3) of the Act.

The principles are:

- a) value for money; and
- b) open and effective competition; and
- c) the development of competitive local business and industry; and
- d) environmental protection; and
- e) ethical behaviour and fair dealing.

Whilst the sound contracting principles are to be considered, equal consideration is not required to be given.

Value for money

Council must harness its purchasing power to achieve the best value for money. The concept of value for money is not restricted to price alone. The value for money assessment must include consideration of:

- a) contribution to the advancement of Council's priorities and
- b) fit for purpose, quality, services and support; and
- c) whole of life costs; and
- d) environmental, social and economic impacts; and
- e) technical compliance issues; and

- f) risk exposure; and
- g) workplace health and safety.

Open and effective competition

Procurement should be open and result in effective competition in the provision of goods and services. Council must give fair and equitable consideration to all prospective suppliers.

The development of competitive local business and industry

Where price, performance, quality, suitability and other evaluating criteria are comparable, the following areas may be considered in evaluating offers:

- creation of local employment opportunities;
- more readily available servicing support;
- more convenient communications for contract management;
- the benefit to Council of an associated local commercial transaction.

Environmental protection

Council promotes environmental protection through its procurement processes and will consider the following:

- environmentally friendly goods and services;
- foster the development of products and processes of low environmental and climatic impact;
- promote the use of environmentally friendly goods and services; and
- encourage environmentally responsible activities.

Ethical behaviour and fair dealing

Officers are to behave with impartiality, fairness, independence, openness, integrity and professionalism in their discussions and negotiations with suppliers and their representatives.

Council officers must:

- declare any perceived or actual conflicts of interests throughout the procurement process;
- maintain confidentiality of offers and security of information;
- maintain good quality documentation in accordance with Councils records management procedures.

Procurement Thresholds

All procurement must be:

- sourced according to the minimum requirements in the table below unless an exception applies; and
- approved by the relevant officer with the financial delegation; and
- be accompanied by evidence of quotations, or documented reasons for insufficient quotations; and
- made by purchase orders, except where otherwise defined in the Procurement Procedure.

The Purchasing Thresholds table sets out the minimum requirements unless any of the legislative exceptions are applied.

Table 1: Purchasing Thresholds (excluding GST)

| | Amount (GST excl.) | PSA | RPQS (ROPS) | All other purchasing (minimum) |
|--------|---------------------|-----------|--|--|
| Small | Up to \$7,000 | No quotes | No quotes | 1 (or more) verbal/written quote, however consideration given to invite quotes for purchases where operationally expedient to do so. *** |
| | >\$7,000-\$15,000 | No quotes | No quotes | Invite 2 (or more) quotes |
| Medium | >\$15,000-\$200,000 | No quotes | Consideration given to invite quotes | Invite 3 (or more) quotes |
| Large | ≥\$200,000 | No quotes | Consideration given to invite quotes** | Tender |

***Where advantageous to Council, a tender may be undertaken where a buying arrangement already exists if the purchase is more than \$200,000.*

****Where it is not operationally expedient to seek quotations only one quote is required, otherwise officers should seek 1 or more quotes. For example: This provision might be applied where some investigative work is required, making it difficult to source quotations in a timely manner and does not apply to stores and administrative type purchases where quotations are more easily sought.*

The procurement procedure sets out the legislative requirements and related guidance in greater detail.

Purchasing – Exceptions

| Arrangement Type | LGR | Minimum Requirement |
|--------------------------------------|------|---|
| Approved Contractor List (ACL) | s231 | Contracted suppliers (panel) must be utilised that best represents value for money for the procurement activity. For all purchases: <ul style="list-style-type: none"> the contract must be referenced on the Purchase Order. e.g., No. 22-0546 XYZ. For purchases greater than \$15,000 consideration should be given to whether it would be advantageous to Council to seek quotations. |
| Preferred Supplier Arrangement (PSA) | s233 | The single supplier contracted under the PSA should be utilised. For all purchases: <ul style="list-style-type: none"> the contract must be referenced on the Purchase Order. e.g., No. 22-0546 Grass Cutting Serv. |

| Arrangement Type | LGR | Minimum Requirement |
|---|----------|--|
| Register of Prequalified Suppliers (RPS) | s232 | Contracted suppliers (panel) must be utilised that best represents value for money for the procurement activity. For all purchases: <ul style="list-style-type: none"> the contract must be referenced on the Purchase Order. e.g., <i>No. 22-0550 Dry Hired Plant</i>. For purchases greater than \$15,000 consideration should be given to whether it would be advantageous to Council to seek quotations. |
| LGA Arrangement – Local Buy | s234 | Where specialised, high risk, high value services are sought LB will be the preferred option. For all purchases: <ul style="list-style-type: none"> Assess the cost vs benefit of using LB; and the Local Buy contract must be referenced on the Purchase Order. <i>Local Buy BUS-272</i> supplier should be recruited by letter of agreement, to ensure they are engaged under the LB Terms and Conditions. Template available from Procurement, or they can do it for you. |
| Only one supplier reasonably available | S235 (a) | Council resolution to be recorded on the Purchase Order to support the reasoning. e.g., <i>Council Resolution 0522/009</i> |
| Specialised or confidential nature of services sought | S235 (b) | Council resolution to be recorded on the Purchase Order to support the reasoning. e.g., <i>Council Resolution 0522/009</i> |
| Genuine emergency | S235 (c) | Named event, or emergency to be recorded on the Purchase Order. |
| Arrangement with a Government Agency | S235 (f) | Where a TMR Prequalified list is utilised, that list must be referenced on the Purchase Order. |

Compliance with Council’s Workplace Health and Safety Procedures

To ensure compliance with

- Work Health and Safety Act 2011
- Work Health and Safety Regulation 2011
- AS/NZS 31000:2018 Risk Management – Principles and Guidelines,

Council officers involved in purchasing are to abide by Council’s Workplace Health and Safety (WHS) Outsourcing & Procurement Procedure and WHS – SPPRC-3.6.1 Purchasing & Supplier Control.

Disposal of Land and Non-Current Assets

As per Section 227 of the Local Government Regulation (LGR) 2012, Council must not enter into a valuable non-current asset contract (disposal of a valuable non-current asset) unless it first invites written tenders for the contract under Section 228, or offers the non-current asset for sale by auction.

Responsibilities

All Council officers and employees responsible for purchasing goods and services of any kind must comply with this Policy. It is the responsibility of Council employees involved in the procurement process to understand the meaning and intent of this Policy.

Council employees must undertake procurement activities in accordance with their delegation of authority, as outlined in the Procurement Procedure. Failure to comply with the substance and intent of the Act or Regulation may constitute a significant breach of Council's Code of Conduct and could carry significant consequences.

Employees are responsible for familiarizing themselves with Council's policies, guidelines and procedures.

Examples of Policy Breaches

The following list represents examples of common procurement practices that constitute a breach of this Policy. The list is not intended to be exhaustive and provides guidance only.

1. **Inappropriate use of field orders** – When employees have access to computers but do not prepare requisitions on the system or choose to use field orders for convenience or need to use field orders due to poor planning on projects.
2. **Requisition/Order splitting** – Where the total value of a procurement transaction is broken into smaller pieces ("split") to bring the value under a certain level to remain within an officer's delegation limit or fall into a less onerous procurement category.
3. **Failure to utilise stock, consumables and standardised equipment acquired by Council** – In an attempt to achieve value for money and standardise equipment, Council aggregates common use items to the extent possible. Common use items may be acquired in bulk, such as stationery, for all employees to utilise on an as needed basis. Failure to use the items already procured by Council and acquiring similar items to suit individual preferences represents unnecessary, inappropriate expenditure (irrespective of whether a budget exists for such items) and does not represent a legitimate business need.
4. **Inaccurate/inappropriate use of sole supplier provision** – The use of the term "sole supplier" to justify procurement where an officer feels that there is only one qualified supplier in the market is inaccurate and inappropriate and fails to abide by the sound contracting principles within this policy. Sole supplier status can usually only be demonstrated by testing the market through request for quotations or tenders from various parties.
5. **Inaccurate/inappropriate use of "local buy" arrangements** – Attributing the status of "local buy" to Council's local business preference and failing to obtain quotations or tenders on the basis that Council is required to spread its procurement amongst the suppliers within the Carpentaria Shire community. Failure to obtain the relevant numbers of quotes or seek tenders is in direct contravention of the Regulation and Council's policy. The only legitimate mechanism Council has to obtain services in a Local Buy arrangement is from the LGAQ Local Buy service.

6. **Inappropriate use of “emergency” procurement provisions** – Failure to adequately plan or schedule projects and procurement needs resulting in the inability to undertake formal tendering and quotations due to time pressure does not constitute “emergency” procurement. All emergency procurement must be retrospectively approved by Council irrespective of the reason it was required.
7. **Historical or informal contracting arrangements** – Ad hoc, informal or historical supplier arrangements that have developed over many years are a breach of this policy. All arrangements with suppliers must be contracted either through quotation or tender or satisfy the tests for exceptions detailed in the policy.
8. **Unauthorised or implicit contract extensions** – Failure to track and renew contracts that have expired, whilst continuing to utilise the supplier’s services. All contracting arrangements entered into by Council have expiry dates including preferred supplier and pre-qualified supplier arrangements. The expiry dates may be detailed within the contract or cease when a specific procurement activity or project is fulfilled.
9. **Knowingly creating inaccurate purchase orders** – To generate a purchase order number simply to provide to a supplier and then amending/varying the purchase order at a later time to reflect the actual price on the invoice.
10. **Procuring items without a purchase order** – Subsequently creating or directing the creation of a purchase order after the invoice has been received. This example does not apply to utilities invoices, bank charges, loan payments, employee expense claims, and those outlined in *Section 4.3 of the Procurement Procedure* which are legitimately processed without purchase orders.
11. **Acceptance of low value gifts, promotional material, items of interest, giveaways, hospitality, loyalty bonuses, prizes, supplier events, free or discounted tickets etc.** – Which could be perceived to engender favour or promote bias when inviting quotations or awarding contracts, irrespective of value, or when aggregated these items exceed the dollar thresholds for declaration in Council’s Gifts and Benefits Register.

Definitions

| Term | Definition |
|---------------------------|--|
| Act | <i>Local Government Act 2009</i> |
| Regulation | <i>Local Government Regulation 2012</i> |
| Officer | Refers to any officer of Council who is involved, in any form, in the procurement process. An officer includes employees, contractors, volunteers, and all others who perform work on behalf of Council. |
| Manager | Includes all persons appointed to a supervisory position including with the title CEO, Director, Manager, Coordinator, Supervisor, Team Leader. |
| Procurement | The purchase, hire, lease, rental, exchange or any other commercial transaction involving the outlay of funds in return for the provision of goods, equipment and related services, construction contracts and service contracts to Council, Council officers and agents unless specifically exempted under the provisions of the Act or Regulation. |
| Whole of life cost | Total cost of a good or service over its entire lifecycle. This may include acquisition costs (associated with the initial procurement), operating costs, maintenance costs, cleaning costs, refurbishment costs, support costs and disposal costs. |

BUSINESS PAPERS

10.7 NORMANTON DISASTER TRUST FUND

Attachments: 10.7.1. Letter of Support to Assist Katherine Region from Flood Devastation [↓](#)
10.7.2. February 1998 Council Meeting Minutes [↓](#)

Author: Jade Nacario - Manager Finance and Administration

Date: 3 October 2023

Key Outcome: A well governed, responsive Council, providing effective leadership and management, and respecting community values

Key Strategy: Maintain a focus on integrity, Accountability and Transparency in all that we do

Executive Summary:

Council Trust Accounts include the Normanton Disaster Fund Trust which has a current balance of \$55,766.98. The last transaction recorded for this account was in the financial year 2005-2006. In that year, the trust was disclosed as money collected and categorised as an appeal contribution. There is no record available for the team to confirm or establish how the fund was created, the purpose and the source of funds except for the February 1998 Council meeting minutes where Council had a resolution to donate \$5,000 to the Katherine Relief from the Shire Disaster Relief Fund. Council is asked to resolve the purpose of the fund no longer exists.

RECOMMENDATION:

That Council pursuant to section 201(3) of the Local Government Regulation 2012 resolve that the purpose of the Normanton Disaster Trust Fund no longer exists and agree to transfer balance of funds \$55,766.98 from Council's Trust Fund to Council's General Fund.

Background:

In accordance with the Local Government Act 2009 and Local Government Regulation 2012, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in Council trust account include those funds from facilities hire bonds, building security receipts, library deposits, Normanton disaster fund and other funds such as unclaimed monies (e.g. wages). The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

During the financial year, a review of the old balances within the Trust Account was performed. As of 30 April 2023, the total balance of the Trust Account is \$134,167. The Normanton Disaster Fund Trust has the most significant balance, which is \$55,766.98. Based on the review performed, the last movement recorded for this account was in the financial year 2005-2006. In that year, the trust was disclosed as money collected and categorised as an appeal contribution. There is no record available for the team to confirm or establish how the fund was created, the purpose and the source of funds except for the February 1998 Council meeting minutes where Council had a resolution to donate \$5,000 to the Katherine Relief from the Shire Disaster Relief Fund.

Current day disaster relief is very different from what it was in 1998. Officers are of the view the purpose of the fund no longer exists. It is not clear whether the balance of the fund was

BUSINESS PAPERS

from an appeal or whether Council established the fund itself. Officers are of the view the funds should be returned to general funds, but repurposed to community infrastructure.

The *Local Government Regulation 2012* s201 below sets out the requirements for transferring money to or from a trust fund.

201 Transferring money to or from a trust fund

- (1) *A local government may transfer trust money from a trust fund only in compliance with this section.*
- (2) *The local government may transfer trust money from a trust fund—*
 - (a) *to, or for, the person who is entitled to the money, according to law; or*
 - (b) *as required by the relevant Act under which the money was paid into the trust fund.*
- (3) *If the purpose for which an amount of trust money was credited to the trust fund no longer exists, the local government may, if it has resolved the purpose no longer exists, transfer the amount from the trust fund.*
- (4) *If an amount of trust money is mistakenly not credited to the trust fund, the local government must transfer the amount to the trust fund as soon as practicable, but no longer than 5 working days, after the local government becomes aware the amount has been incorrectly credited.*
- (5) *If an amount that is not trust money is mistakenly credited to the trust fund, the local government must transfer the amount from the fund as soon as practicable, but no longer than 5 working days, after the local government becomes aware the amount has been incorrectly credited.*
- (6) *Money that is trust money under section 200(3)(d) may be transferred from the trust fund at any time.*

Consultation (Internal/External):

- Mark Crawley - Chief Executive Officer
- Julianne Meier - Director of Corporate Services

Legal Implications:

- *Local Government Regulation 2012, section 201*

Financial and Resource Implications:

- Reduction of Trust balance

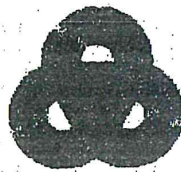
Risk Management Implications:

- Legal and Compliance risks

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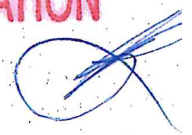
To: CARPENTARIA SHIRE COUNCIL - QLD

Page 1



Australian
Local
Government
Association

INFORMATION



TO: ALL MAYORS AND PRESIDENTS

MEETING

5 February, 1998

19 FEB 1998

Dear Colleague

No.



Support to assist Katherine region recover from flood devastation

We are writing to seek your support to help restore Local Government services and facilities in the Katherine region.

As you will be aware from the media coverage the Town of Katherine was devastated by extreme flooding on Australia Day, which affected at least 7000 people. This left the community and the Council with the massive task of recovery and rehabilitation of the town. The flood has been officially declared a National Disaster.

The town was flooded up to roof height and this destroyed all communications and severely affected all power, water, sewerage, food supplies, medical facilities and Council infrastructure including the library, swimming pool, civic centre, recreation hall, local roads and parks and gardens.

The flood has affected over three quarters of the town's population of 10,000 with 4000 people currently homeless. Houses were severely flood damaged by swirling waters and silt with most house contents totally destroyed. The main street and central business district of Katherine was devastated. The jobs of many people are now in jeopardy as a consequence of the problems for the private sector.

As you would appreciate the Council now has to cope with the aftermath and the rebuilding of infrastructure and services. With a small rate base it does not have the financial capacity to do so and hence our request to you for wider support from Local Government across Australia.

The flooding also affected a number of smaller Aboriginal communities in the region including a total evacuation of the communities of Beswick, Jilkminggan and Daly River. These communities also need assistance to re-establish infrastructure.

G16282211 > 077 451 340

To: CARPENTARIA SHIRE COUNCIL - QLD

Page 2

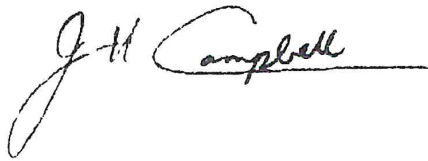
Councils within the Northern Territory are already responding with offers of money, labour and plant and equipment and are coordinating volunteer effort in the clean up.

To receive donations the Local Government Association of the Northern Territory is establishing a Trust Account at the Westpac bank, Smith Street, Darwin.

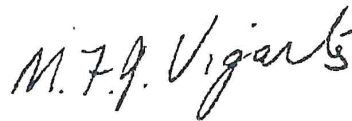
Cheques can be made out to the 'Katherine Town Council Flood Appeal' and forwarded to the Local Government Association of the Northern Territory, PO Box 4502, Darwin NT 0801. All donations received will be acknowledged.

The support of Local Government across Australia can be of significant assistance to this small community as it begins the task of recovery. Your Council's contribution would be deeply appreciated.

Yours sincerely



Cr John Campbell
President
Australian Local Government Association



Cr Margaret Vigants
President
Local Government Association of
the Northern Territory

FFB03.DOC

\$5000 Donation Flood Appeal
Approved Council Meeting
19/2/98



9991/5750.
Normanton Disaster Fund Tru

Proceeds to come from Disaster Relief Fund.

Carpentaria Shire Council

Min No

General Meeting

19/02/98

Inwards Correspondence

7465 27 LOCAL GOVERNMENT ASSOCIATION QLD A/0223

Advising that the LGAQ Dividend finished 1997 within their budget constraints with a gross dividend of \$58,500. \$288.01 is forwarded by cheque being Council's allocation of the 1997 dividend.

NOTED

7466 28 MAREEBA SHIRE COUNCIL A/0269

Advising that as a result of a meeting with Councillors regarding the Mitchell River crossing. Mareeba Shire would like to prepare a joint submission to the Premier, seeking funding for this project and requests a letter of support from Council to accompany the submission. Information attached.

Moved Cr Wall

Seconded Cr McDonell

'that Council support the joint submission for a crossing on the Mitchell River, although it will not be levying a special rate on benefitted owners.'

CARRIED

7467 29 QLD AUDIT OFFICE A/0234

Carpentaria Shire Council audit for 1996/97 is complete, matters arising and the audit fee is attached.

Moved Cr Gallagher

Seconded Cr Casey

'that the Council adopt the 1996/97 Annual Financial Statements and the 1996/97 Annual Report.'

CARRIED

7468 30 AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION A/0212

Seeking support to help restore Local Government services and facilities in the Katherine region which was devastated by extreme flooding on Australia Day. Information attached.

Moved Cr Wall

Seconded Cr Walker

'that the Council donate \$5,000 to the Katherine Relief for the Shire Disaster Relief Fund.'

CARRIED

BUSINESS PAPERS

10.8 COMMUNITY DEVELOPMENT, TOURISM AND REGIONAL PROSPERITY REPORT

| | |
|----------------------|--|
| Attachments: | NIL |
| Author: | Anne Andrews - Director Community Services, Tourism & Regional Prosperity |
| Date: | 5 October 2023 |
| Key Outcome: | Day to day management of activities within the Economic and Community Development Department |
| Key Strategy: | As per the Departmental Plan for Economic and Community Development |

Executive Summary:

This report provides and updates Council on various activities and programs that are facilitated within the Community Development, Tourism and Regional Prosperity portfolio of Council.

RECOMMENDATION:

That Council:

1. note the Community Development, Tourism and Regional Prosperity report; and
2. that those matters not covered by resolution be noted.

Background:

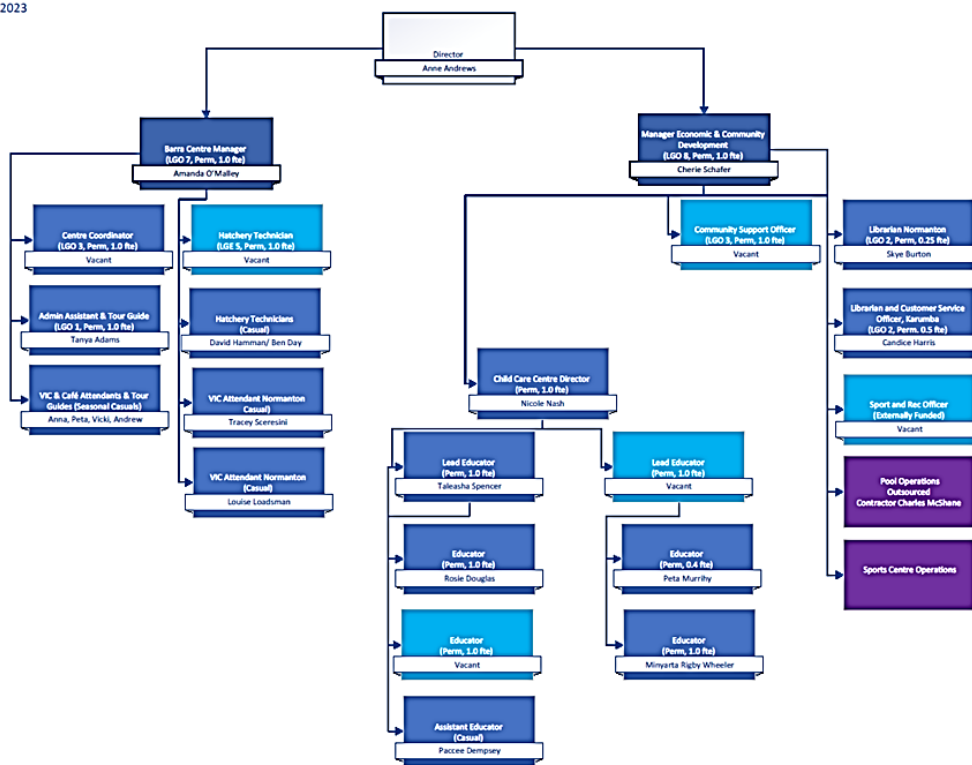
The Directorate of Community Development, Tourism and Regional Prosperity is a new directorate of Council responsible for a delivering a number of Council functions including:

- Economic Development of the region including marketing, tourism, events and functions
- Community development and engagement and the management of sports, recreation and community grants programs
- Community services including the operation of Council libraries and its childcare centre
- Oversight of the management of the Les Wilson Barramundi Discovery Centre.

The Director of the Department started with Council on September 6, 2023 and Council is currently transitioning responsibilities from Chief Executive Officer and Director Corporate Services Departments to the new directorate as required.

BUSINESS PAPERS

Community Development,
Tourism and Regional
Prosperity Sept 2023



1. Actions Outstanding from Previous Meetings

| DATE | Ref: | Action | Status | Comment |
|-----------------|------|---|---|--|
| August 23, 2023 | 012 | Authorise the Chief Executive Officer to continue the work to establish a Company Limited by Guarantee as an overarching Company for the Normanton Child Care and the Les Wilson Barramundi Discovery Centre; and commence discussions with the Department in relation to the process for transferring assets from the Council into the Company for the two Centres and in developing the Company Charter for the Company (Carpentaria Shire Council Owned Enterprises - CSCOE) the Board will initially be made up of the current Carpentaria Shire Councillors and the Director of Corporate Services as the Company Secretary; and provide regular reports to Council on the progress of establishing the new Company Limited by Guarantee | Progressing | See update below |
| August 23, 2023 | 017 | Adopt the Community Grants, Donations and Support Policy as presented and requests that the Application for Community Donations and Support Form and the Community Donations and Support Guidelines be reviewed as a matter of urgency to align with the new Policy and a new Acquittal Form be developed and implemented | Complete in part Balance progressing | Draft acquittal form complete for review |

2. Financial Report

Community Development, Tourism and Regional Prosperity Income and Expenditure to August 2023

BUSINESS PAPERS

| Row Labels | Sum of Current Budget | Sum of YTD Actual | Sum of Order Value | Sum of Total Actual |
|--|-----------------------|-------------------|--------------------|---------------------|
| Operating Expenditure | 5,716,163 | 941,449 | 411,499 | 1,352,949 |
| Arts & Culture | 29,500 | 331 | 909 | 1,240 |
| Barra Bites Café | 173,308 | 63,283 | 614 | 63,897 |
| Child Care | 819,281 | 111,586 | 113,730 | 225,315 |
| Community Development | 306,227 | 27,062 | 32,900 | 59,962 |
| Community Donations | 96,000 | 19,220 | 0 | 19,220 |
| Community Events | 116,000 | 57,389 | 22,578 | 79,967 |
| Community Sponsorship | 0 | 254 | 0 | 254 |
| Cultural & Natural Heritage | 129,000 | 5,073 | 0 | 5,073 |
| Gym | 57,000 | 9,215 | 6,254 | 15,469 |
| Halls | 244,300 | 28,811 | 434 | 29,245 |
| Hatchery | 340,748 | 58,964 | 1,552 | 60,516 |
| Les Wilson Barramundi Discovery Centre | 735,816 | 206,912 | 12,548 | 219,460 |
| Libraries | 140,777 | 30,805 | 400 | 31,205 |
| Recreational Sports Centre | 727,400 | 63,408 | 9,391 | 72,799 |
| Regional Economic Development | 4,000 | 3,500 | 0 | 3,500 |
| Rodeo Grounds | 147,000 | 29,775 | 10,708 | 40,483 |
| Sports & Recreation | 160,400 | 6,160 | 4,320 | 10,480 |
| Swimming Pools | 685,800 | 145,817 | 187,927 | 333,744 |
| Tourism Events | 500,210 | 99 | 1,141 | 1,240 |
| Visitor Information | 303,397 | 73,787 | 6,094 | 79,880 |
| Operating Income | -796,500 | -565,877 | 0 | -565,877 |
| Arts & Culture | -24,500 | -1,500 | 0 | -1,500 |
| Barra Bites Café | -50,000 | -55,185 | 0 | -55,185 |
| Child Care | -137,500 | -120,517 | 0 | -120,517 |
| Community Events | -52,000 | -20,502 | 0 | -20,502 |
| Gym | -30,000 | -13,223 | 0 | -13,223 |
| Halls | -21,500 | -18,075 | 0 | -18,075 |
| Hatchery | -20,000 | 0 | 0 | 0 |
| Les Wilson Barramundi Discovery Centre | -320,000 | -208,395 | 0 | -208,395 |
| Libraries | -8,000 | -757 | 0 | -757 |
| Sports & Recreation | 0 | -3,605 | 0 | -3,605 |
| Tourism Events | -118,000 | -250 | 0 | -250 |
| Visitor Information | -15,000 | -14,779 | 0 | -14,779 |
| Youth Services | 0 | -109,091 | 0 | -109,091 |
| Grand Total | 4,919,663 | 375,573 | 411,499 | 787,072 |

3. Departmental Resourcing

The Department currently has a number of vacancies including:

Community Support Officer: This position is currently being advertised and has been rescoped to focus on events and tourism and provide an opportunity for upskilling and succession planning. Its new title is Tourism and Events Officer.

Manager Economic and Community Development (MECD): During September, Cherie Schafer, Manager Economic and Community Development resigned after an extended period of leave. Council would like to thank Cherie for her contribution for the past eight years and wishes her well in her future endeavours. This position will be advertised shortly with a refocus on community development, services and events. The new Director will manage the economic and regional development functions of this position. Prior to the MECD's resignation, she had been on leave and Chris Guthrie has been acting in the position since July.

BUSINESS PAPERS

Due to the significant number of Council events to be delivered during the next few months, Council has employed a casual community support officer to assist with the planning of events while positions are being recruited to. These events include but are not limited to:

- Day for Daniel
- Seniors Christmas Luncheons
- Remembrance Day
- Christmas Events
- Australia Day

Les Wilson Barramundi Discovery Centre and Hatchery

Hatchery Technician – closed – at assessment stage.

Center Coordinator – interviews in process.

Normanton Childcare Centre

Lead Educator – being advertised.

Educator – being advertised.

Recommendation: For Information.

4. Progress Normanton Childcare to Company Limited By Guarantee

In March 2023, Council engaged Astute Early Years Specialist Pty Ltd ATF The Comerford Family Trust to create a business plan for the Normanton Child Care Centre and, in August 2023, Council further engaged Astute to support and implement the actions in the business plan.

Two working groups have now been established to progress the transfer of Normanton Childcare to a structure that is provided under a Company Limited by Guarantee and to continue to rectify compliance issues identified in the May 2023 audit of the service.

1. The Operational working group consists of Director Community Development, Tourism and Regional Prosperity, Manager Childcare Centre and representatives from Astute to address current outstanding compliance issues.
2. The Governance Working Group consists of the CEO, Director Community Development, Tourism and Regional Prosperity, and representatives from Astute Services to address the outstanding regulatory and legislative requirement issues and the development of a Governance Framework and draft Company constitution in preparation for application to Minister for State Development, Infrastructure, Local Government and Planning for transfer to Company Limited by Guarantee.

Representatives from Astute will visit Normanton in Late October/early November (TBC) to further progress the actions from the business plan.

Recommendation: For Information.

BUSINESS PAPERS

5. Monthly report for Normanton and Karumba Pools - September 2023

| TOTAL ENTRIES | | | |
|---------------|-------|-------|-------|
| | Adult | Child | Total |
| Normanton | 15 | 400 | 415 |
| Karumba | 120 | 240 | 360 |



General Report

- The new season started on time in Karumba but due to the work at Normanton pool its opening was delayed until the September 22, 2023.
- Really high numbers for the start of the season.
- The equipment and pool pump is working well with good water quality.
- Water leaks at Normanton Pool have been alleviated with the repairs.
- There has been some issues with the new equipment for dosing the pools but this has been effectively managed.
- The closure of the Indoor Sport Centre in Normanton has caused a few issues as the young people arriving at the pool before it opens and are getting bored. This has resulted in some damage and attempted break-ins at the Sport Centre.
- The swimming club will return in the first week of October.

Issues

Normanton

- Lack of parent supervision is still an issue at Normanton.
- A child came to the pool with a knife and the police had to be called to manage the situation.

Karumba

- The shade at the deep end has been removed leaving the pool with very few places to sit out of the sun.

Recommendation: For Information.

BUSINESS PAPERS

6. Cemeteries

The cemetery master plans have not progressed a lot during September during which time there was handover of Community Development from Director of Corporate Services to the Director of Community Development, Tourism and Regional Prosperity.

Recommendation: For Information.

7. Grants and Funding

Remote Area Boards Funding - Gulf Savannah Development

The Director has been working with the Chief Executive Officer of Gulf Savannah Development and representatives from Burke Shire, Department of Infrastructure, Local Government and Planning and Peak Services to finalise a grant application for Remote Area Boards funding for a Business Case to support investment into the development and expansion of Karumba Port.

The proposed Business Case will investigate various approaches to achieve:

- Economic development of the Gulf Savannah and North West Queensland regions.
- Linking into resources and energy options in the NWMP.
- Exploration of pathways to more effectively move critical minerals from the region.
- Reducing freight and transport costs for minerals to access Asia.
- Sustainable growth of exports to Asia.
- Facilitate industry expansion.
- Support the Gulf Savannah and NWMP Regions to adapt to decarbonised economy.
- Create and sustain employment opportunities; and
- Improve overall liveability of the regions.

It will provide justifications for new initiatives to support decision making regarding the most effective way to promote the sustainable development of Karumba Port, with a focus on benefiting the Gulf Savannah and NWMP Region. The Business Case will include vital details through a comprehensive analysis of options, aiming to gain a deep insight into potential benefits, costs, risks and alignment of strategic objectives. To ensure a comprehensive exploration, extensive engagement with stakeholders will be conducted.

The Business Case will serve as an essential resource for decision-makers, empowering them to make well-informed choices. It will also play a pivotal role in obtaining future funding opportunities for desired outcomes by showcasing the potential return on investment and strategic significance.

The application was submitted on 3 October 2023.

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Regional Arts Development Fund

The Regional Arts Development Fund (RADF) promotes the role and value of arts, culture and heritage as key drivers of diverse and inclusive communities and strong regions. RADF supports local Councils to invest in arts and cultural priorities, as determined by local communities. A meeting was held on 27 September, 2023, with the RADF committee to make recommendations on spending of the \$30,275 available (comprising \$25,275 from RADF and \$5,000 from Council). The committee consists of Barb Wollner, Irene Fitzimmons, Mel De Sloovere, Barramundi Discovery Centre Manager and A/Manager Economic and Community Development. An apology was accepted from Cherie Schafer. The Director Community Development, Tourism and Regional Prosperity was also in attendance. Following a discussion and endorsement of activities (see table below) the committee recommended that Public Expressions of Interest for funding support as per RADF guidelines for the remaining \$14,525 be sought. Advertising for Expressions of Interest will commence shortly.

| RADF Project | Comments from the Committee | RADF funded total |
|---|---|-------------------|
| Flooded with Art Program opening and launching event | Band for opening event at Barra Centre fits with RADF funding guidelines | \$3,000 |
| Jally Entertainment children's performance | 27 October 2023 - this one has been booked and is usually well received | \$2,750 |
| Purchase of projection equipment and training required for staff to utilise to create projections on major buildings and attractions. | Supported in principle and the trial at the Barra Centre will inform future decision making | \$10,000 |
| Public Expressions of Interest for funding support as per RADF guidelines | Process to be made as simple as possible to allow community to participate and submit applications. | \$14,525 |
| Total RADF Expenditure | | \$30,275 |

Other grants, reports and acquittals

The following grants have been acquitted or annual reports submitted as required:

- Public Libraries Funding Grant First 5 Forever Annual Reporting 2022-23
- Saluting Their Service Commemorative Grants Program for the We Are One Project
- Regional Arts Development Fund 2022-23 Acquittal and Report
- Libraries Annual Report
- Childcare Centre Annual Acquittal

BUSINESS PAPERS

Recommendation: For Information.

Consultation (Internal/External):

- Chief Executive Officer - Mark Crawley
- Director Corporate Services - Julianne Meier
- Acting Manager Economic and Community Development
- Carpentaria Shire Pool Manger
- Regional Arts Fund Committee
- Astute Early Years Specialist Pty Ltd ATF The Comerford Family Trust

Legal Implications:

- Within normal operational parameters

Financial and Resource Implications:

- Within allocated budget

Risk Management Implications:

- Within normal operational parameters

BUSINESS PAPERS

10.9 COMMUNITY DONATIONS AND SUPPORT

| | |
|----------------------|---|
| Attachments: | NIL |
| Author: | Anne Andrews - Director Community Services, Tourism & Regional Prosperity |
| Date: | 4 October 2023 |
| Key Outcome: | A safe, healthy, and equitable community that celebrates diversity and enjoys a quality lifestyle |
| Key Strategy: | Continue to support activities and programs that provide for the youth within the Shire |

Executive Summary:

During the period since the September 2023 meeting of Council, the requests listed in this report have been received for consideration in the Carpentaria Shire Council Community Donations and Support program.

RECOMMENDATION:

That Council notes the fee waivers approved under the delegations of the Chief Executive Officer since the September 2023 meeting of Council.

1. Hire of John Henry Oval on September 29, 2023, by Bynoe CACS Ltd for one day.
TOTAL IN KIND VALUE \$150.00.
2. Normanton Neighbourhood Centre has requested a fee waiver for the hire of the Normanton Shire Hall and kitchen on 21-22, October 2023 for a free traditional basket weaving workshop.
TOTAL IN KIND VALUE: \$400.00.
3. Normanton Neighbourhood Centre has requested a fee waiver for the hire of the Normanton Shire Hall on 29, October 2023 for a free traditional basket weaving workshop.
TOTAL IN KIND VALUE: \$150.00.
4. Gulf Christian College has requested a fee waiver for the community trailer, tables and chairs for the College End of Year Awards night to be held on November 30, 2023.
TOTAL IN KIND VALUE: \$985.00.

Background:

Council has a Community Donations and Support program for events held in the Carpentaria Shire. There has been an expenditure of \$18,520.03 against the budget of \$96,000 related to local non-profit groups for the financial YTD which are displayed in the table.

This table does not reflect the payment of \$7,800 endorsed at the September meeting of Council for Bynoe's hire of the Normanton Sport Centre to deliver Deadly Choices Senior Games across the months of September to November.

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| Acct Code | Account | Actual |
|------------------|-----------------------------------|------------------|
| IK1040 | In Kind - Gulf Christian College | 177.27 |
| IK1070 | In Kind - Karumba Recreation Club | 732.73 |
| IK1120 | In Kind - Normanton Rodeo | 4,117.64 |
| IK1130 | In Kind - Normanton State School | 1,965.38 |
| IK1140 | In Kind - Normanton Stingers | 2,367.93 |
| IK1200 | In Kind - Normanton Cricket Club | 704.55 |
| IK1557 | In Kind - Ventacare NQ | 3,900.00 |
| IK1722 | In Kind - Aspire Cairns Community | 918.18 |
| IK1723 | In Kind - Deadly Choices | 2,836.36 |
| IK1724 | In Kind - NAIDOC Dinner/Ball | 799.99 |
| * Total * | | 18,520.03 |

Donations and Fee Waivers for Council Consideration

NIL

Donations approved under the delegation of the Chief Executive Officer

1. Bynoe CACS Ltd requested to hire the John Henry Oval on September 29, 2023, for a colour fun run. The cost is \$150.

| | |
|----------------------------------|-----------------|
| Hire of John Henry Oval hire x 1 | \$150.00 |
| TOTAL IN KIND VALUE | \$150.00 |

2. Normanton Neighbourhood Centre has requested a fee waiver for the hire of the Normanton Shire Hall on 21-22, October 2023 for a free traditional basket weaving workshop. The workshop aims to promote social inclusion, positive mental health and well being and provide an opportunity to develop new skills.

| | |
|----------------------------|-----------------|
| Shire Hall Hire 2 x \$150 | \$300.00 |
| Kitchen Hire 2 x \$50 | \$100.00 |
| TOTAL IN KIND VALUE | \$400.00 |

3. Normanton Neighbourhood Centre has requested a fee waiver for the hire of the Normanton Shire Hall on 29, October 2023 for a free traditional basket weaving workshop. The workshop aims to promote social inclusion, positive mental health and wellbeing and provide an opportunity to develop new skills.

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| | |
|----------------------------|-----------------|
| Shire Hall Hire 1 x \$150 | \$150.00 |
| Kitchen Hire 1 x \$50 | \$ 50.00 |
| TOTAL IN KIND VALUE | \$150.00 |

4. Gulf Christian College has requested a fee waiver for the community trailer, tables and chairs for the College End of Year Awards night to be held on November 30, 2023.

| | |
|-----------------------------|-----------------|
| 01 x trailer | \$580.00 |
| 20 x extra tables | \$280.00 |
| 25 x extra chairs | \$125.00 |
| TOTAL IN KIND VALUE: | \$985.00 |

Consultation (Internal/External):

- Chief Executive Officer
- Acting Manager Community and Economic Development
- Director Corporate Services
- External Stakeholders (applicants)

Legal Implications:

- Community Donations and Support Policy

Financial and Resource Implications:

- Within Budget

Risk Management Implications:

- Risks are within the normal operations parameters.

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10.10 2024 AUSTRALIA DAY ADVISORY COMMITTEE AND TERMS OF REFERENCE

| | |
|----------------------|--|
| Attachments: | 10.10.1. Draft Terms of Reference Australia Day Advisory Committee ↓ |
| Author: | Anne Andrews - Director Community Services, Tourism & Regional Prosperity |
| Date: | 5 October 2023 |
| Key Outcome: | Day to day management of activities within the Economic and Community Development Department |
| Key Strategy: | As per the Departmental Plan for Economic and Community Development |

Executive Summary:

To support the delivery of the Australia Day annual event, Carpentaria Shire has an appointed Advisory Committee established under the Local Government Regulation 2012 (s265). At the August 2021 meeting, Council adopted a new Advisory Committees Policy and draft Terms of Reference for each of the committees in use by Council. The Terms of Reference for the Australia Day Advisory Committee are attached for adoption by Council. This report also provides background on the purpose of the committee and the community nominations for the 2024 committee.

RECOMMENDATION:

That Council:

1. Endorses the Australia Day Advisory Terms of Reference
2. Endorses the community nominations for representation on the Australia Day Advisory Committee
3. Delegates Director Community Development, Tourism & Regional Prosperity to confirm appointment of a third community representative from Karumba, if nominated.

Background:

Australia Day activities in Carpentaria Shire are coordinated by an Advisory Committee established under the Local Government Regulation 2012 (s265).

Legislation in accordance with section 265 of the *Local Government Regulation 2012* provides for the establishment of advisory committees.

Council adopted the Advisory Committee Policy and Draft Terms of Reference at the Ordinary General Meeting held on 18 August 2021.

Advisory Committees are established to provide recommendations to Council for consideration and decision on a variety of issues. Advisory committees provide Council with the opportunity to include members of the community on certain committees, the Terms of Reference provide scope for which the committee are to operate and report back to Council.

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Draft Terms of Reference were established and are now being prepared for each of the advisory committees formed to provide recommendations to Council.

Advisory Committees will be resourced with Council staff to ensure that notes are taken and any recommendations from the Advisory Committee are presented back to Council through a Committee Report for consideration and decision.

The Australia Day Advisory Committee consists of the Mayor, all elected members, three representatives from Karumba, three representatives from Normanton and the Manager of Community and Economic Development. The new committee is elected every two years and advice from the former Manager Community and Economic Development has confirmed the following community members have nominated to be on the 2024 committee. These representatives have also been confirmed by the new Director Community Services, Tourism & Regional Prosperity.

- Rose Bouwens (Karumba)
- Leanne Crosslands (Karumba)
- Emmy-Lou Gallagher (Normanton)
- Johnty O'Brien (Normanton)
- Cathy Bawden (Normanton)

There is one vacancy for a representative from Karumba and the Community Development Team will continue to seek a suitable nomination for this vacancy.

The purpose of the Committee is to:

- Assist Carpentaria Shire Council to promote awareness of, encourage participation in and actively promote the Australia Day Awards in the community
- Attended meetings, review award nominations and advise Carpentaria Shire Council on the nominated recipients
- Provide advice to Carpentaria Shire Council on the award categories and assessment process as required; and
- Assist Carpentaria Shire Council officers with the Australia Day Awards ceremonies as required.

The Terms of Reference for the Australia Day Advisory Committee are presented to Council for adoption

Consultation (Internal/External):

- Chief Executive Officer - Mark Crawley
- Acting Manager Economic and Community Development - Chris Guthrie
- Former Manager Economic and Community Development - Cherie Schafer
- Community representatives:
 - Rose Bouwens (Karumba)
 - Leanne Crossland (Karumba)

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- Emmy-Lou Gallagher (Normanton)
- Johnty O'Brien (Normanton)
- Cath Bawden (Normanton)

Legal Implications

- Advisory Committees may be established in accordance with the *Local Government Regulation 2012* section:
265 Advisory committees
 - (1) An advisory committee—
 - (a) must not be appointed as a standing committee; and
 - (b) may include in its members persons who are not councillors.
 - (2) A member of an advisory committee (whether or not they are a councillor) may vote on business before the committee.

Financial and Resource Implications:

- Low – Within Budget

Risk Management Implications:

- Workplace Health and Safety Risk is assessed as low.
- Financial Risk is assessed as low.
- Public Perception and Reputation Risk is assessed as low.



DRAFT
Australia Day Advisory Committee

September 2023

*It's a great place to work,
live and play*



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Postal Address: PO Box 31 Normanton QLD 4890

Carpentaria Shire Council would like to respectfully acknowledge the Gkuthaarn, Kukatj and Kurtijar peoples as the traditional owners of the lands and waters that form the Region. Council pays its respect to elders' past, present and emerging and welcomes the ongoing role that indigenous people play within the Carpentaria community.



Name

The committee will be known as the Carpentaria Shire Council Australia Day Advisory Committee.

Purpose

The purpose of the committee is to provide:

- Advice and support for the delivery of Australia Day activities and events
- Assess nominations for citizenship awards

Membership

In the interest of operational efficiency, membership of the committee will generally be limited to the Mayor, six Councillors, and three community members each from Normanton and Karumba.

A quorum will exist if at least five representatives are in attendance and the chair deems there is adequate representation. Recommendations to Council will not be made without a quorum. Where the membership is unable to reach a majority decision on any particular issue, the chairperson may make a determination.

From time to time, the committee may consult with other agencies or staff and Council on specific issues and/or invite a representative to attend a working group meeting.

Tenure

The Mayor will be the chairperson.

Key Responsibilities of Members

All members are responsible for being an active committee member by:

- a. attending meetings
- b. providing timely advice to the chairperson about non-attendance at meetings together with the name of your proxy
- c. ensuring your proxy is adequately prepared for meetings by providing all relevant documentation and comprehensive advice about current activities and this Terms of Reference
- d. working collaboratively with other team members to accomplish desired outcomes
- e. being respectful, reasonable and professional
- f. not interrupting another speaker, disturbing or conversing aloud while another person is speaking
- g. immediately ceasing speaking when the Chairperson speaks
- h. declaring any conflict of interest that may arise during Committee discussions
- i. raising awareness within your agency to foster increased support for initiatives and improve opportunities for synergies across agencies



In addition, the Chairperson will be responsible for:

- a. ensuring that the minutes and a Committee Report containing any recommendations is presented to the Council for consideration.

Meetings

- Meetings will generally be held <insert meeting schedule requirements>.
- Meetings will generally be held at the <insert location of the meetings>.
- Out of session meetings between specific members are encouraged to progress actions and take advantage of opportunities for presentation of reports for the consideration of the <name> committee.

Conflict of Interest

At the commencement of each meeting, Committee Members must declare:

- Any material personal interest (using the definition of that term in the *Local Government Act 2009*, to the extent it applies to the committee member); and
- Any perceived or actual conflict of interest they have in respect of a matter before the meeting. Committee Members with a material personal interest must not participate in discussion or recommendation about the matter in which they have the material personal interest; and
- Any other committee recommendation about a matter if that decision has any possibility of impacting upon the matter in which they have the material personal interest (for example, a recommendation about an award).

When a Committee Member declares a perceived or actual conflict of interest and the Committee Member does not decide to refrain from discussing or recommending upon the matter, the other Committee Members must decide upon whether the declaring member must refrain from discussing or recommending upon the matter. The results of the decision are binding upon the declaring member.

Secretariat

Secretariat support will be provided by Council.

Agendas and Minutes

The secretariat will be responsible for the following:

- Distributing the agenda and any relevant papers to all members at least two full working days prior to the meeting date.
- Accurate minutes including key discussion points, recommendations and actions to be distributed to all members within 15 working days of the meeting date.
- Minutes and any recommendations from the Committee are to be presented back to Council by way of a Committee Report immediately following the Meeting.



Review

The operation of the committee, this Terms of Reference and the overall effectiveness of the committee will be reviewed annually to ensure efficiency is maintained. This review will be carried out by the committee. The review will include, but is not limited to:

- effectiveness of the committee
- effectiveness of this Terms of Reference
- a review of the committee membership

Contact Details

All communications should be addressed to:

Secretariat

Anne Andrews

Director Community Development, Tourism and Regional Prosperity

PO Box 31

Normanton, Queensland, 4890

Telephone: 07 4745 2200

Email: council@carpentaria.qld.gov.au

Document control sheet

Contact for enquiries and proposed changes

If you have any questions regarding this document or if you have a suggestion for improvements, please contact:

Anne Andrews

Director Community Development, Tourism and Regional Prosperity

Ph: 07 4745 2200

Version History

| Version No. | Date | Changed by | Nature of Amendment | Review Date |
|-------------|------|------------|---------------------|-------------|
| 1 | | | | |
| 2 | | | | |
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Document sign off

This Document was **approved** by: Council Resolution. Minute No:



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10.11 OUTBACK BY THE SEA FESTIVAL 2024

| | |
|----------------------|--|
| Attachments: | NIL |
| Author: | Anne Andrews - Director Community Services, Tourism & Regional Prosperity |
| Date: | 5 October 2023 |
| Key Outcome: | A dynamic and diverse economy creating industry development and employment opportunities |
| Key Strategy: | Provision of support for a sustainable Tourism sector |

Executive Summary:

The week-long Outback By The Sea Festival is one of Carpentaria Shire's signature events that celebrates the barramundi and the community in which we live. It includes a broad range of activities in Normanton and Karumba, including market stalls, guided Barramundi Centre tours and feeding, artist and music workshops, the Big Barra BBQ and performances. It is also the premier event aligned to the to consolidate the Outback By The Sea branding to visitor markets.

RECOMMENDATION:

That Council endorses Sunday September 8 – Saturday September 14, 2024, as the dates for the Outback By The Sea Festival.

Background:

The week-long Outback By The Sea Festival is Carpentaria Shire's opportunity for the community to showcase the region as a great place to visit and live.

Understanding that there has been some conversation and consideration to changing the date to earlier in the year, further analysis and consultation will be undertaken to provide a full assessment and recommendations for suitable dates for the festival. Current analysis of the local and regional events calendar suggests that July / August would be the best dates for consideration as Council and the community seeks to grow the event.

This also provides an opportunity for the Director Community Development, Tourism and Regional Property to assess alignment of the festival with regional, State and Federal Tourism Strategies and for potential partner opportunities for sponsorship and event delivery.

For 2024, an analysis of the regional event calendar, the timing to apply for State Government event funding and the opportunity to register the event on the Australian Tourism Data Warehouse for a 12-month lead in to maximise the marketing opportunity has identified Sunday September 8 – Saturday September 14, 2024, as the best dates to host the 2024 event.

Consultation (Internal/External):

- Chief Executive Officer - Mark Crawley
- Barramundi Discovery Centre Manager - Amanda O'Malley

Previous consultation with businesses conducted by Barramundi Discovery Centre Manager as reported to the September Meeting of Council.

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Legal Implications:

- Nil.

Financial and Resource Implications:

- Low – Within Budget
- Grants and sponsorship to be sought to assist with delivery of event

Risk Management Implications:

- Workplace Health and Safety Risk is assessed as low.
- Financial Risk is assessed as low.
- Public Perception and Reputation Risk is assessed as low.

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11 REPORTS FROM DIRECTOR OF ENGINEERING - ROADS & SERVICES

11.1 DOE REPORT

Attachments: NIL

Author: Michael Wanrooy - Director of Engineering

Date: 5 October 2023

Key Outcome: 5.1 - Integrated and timely provision and management of sustainable infrastructure and assets

Key Strategy: 5.1.3 Plan and implement urban improvement works which enhance local character and identify, conserve and improve the region's streetscapes and provide iconic parkland.

Executive Summary:

This report provides information and updates to Council on various activities and programs that are facilitated within the Director Engineering's portfolio.

RECOMMENDATION:

That Council:

1. receive and note the Director of Engineering Report as presented; and
2. that those matters not covered by resolution be noted.

1. Actions Arising from Previous Meetings

| Date: | Ref: | Action | Status | Comment |
|------------------|------|--|-------------|--|
| October | | Undertake a sign audit on Carpentaria LRRS network and present at December Meeting | Completed | <ul style="list-style-type: none"> ➤ Signs for Little Bynoe, Bynoe and Flinders River including no parking on bridge are being ordered from the signs manufacturer as per the plan submitted to Council December 2022 meeting. ➤ Signage arrived in Normanton. Preparing crew to install. Location plans provided to works. ➤ Signage installed by Peter Casey's Crew—work complete |
| December Meeting | | Add Premix to grooves at the Scruton River Floodway. | Not Started | |
| January Meeting | | Repair copper log fencing at NTN Cemetery | In Progress | ➤ Malcolm will undertake copper log replacement |

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| Date: | Ref: | Action | Status | Comment |
|----------------|------|---|-------------|--|
| | | | | <p>starting Monday 14th. Materials in Normanton.</p> <ul style="list-style-type: none"> ➤ Heritage documents sent to Department for approval to undertake rotunda and wallaby fence construction ➤ Heritage documents accepted and works can proceed. Copper log fencing replacement nearly completed. ➤ The rotunda construction completed. ➤ Quotes received for wallaby proof fence |
| March Meeting | | Are there alternatives to repair scour on the footpath in Philp Street besides filling with gravel as every wet season it erodes repeatedly | In Progress | <ul style="list-style-type: none"> ➤ Repairs put in works program as per plan submitted in December 2022 Meeting ➤ In works program – took foreman out to site to show scope of works ➤ Scouring along footpath repaired. Premix to lay at median strip to divert water is put into works program |
| August Meeting | | Shorten median island at Intersection of Landsborough and Caroline St. to tree line at Curley's end. | In Progress | <ul style="list-style-type: none"> ➤ In works program ➤ Contractor has been engaged ➤ Works 90% completed. Require kerbing only to complete shortening of island. |
| August Meeting | | Discuss with TMR for slip lane at: Right turn from 92A to Glenore Weir – Near miss incident Right turn to 89B towards Dunbar at Walkers Creek Shady Lagoon turnoff | In Progress | <ul style="list-style-type: none"> ➤ Discussed with TMR briefly – Getting plans drawn up to help push it along with TMR ➤ Will look at improving site distance in the road reserve at Walkers Creek bend ➤ Had meeting with TMR about extra slip lanes. They have tried to get funding for similar projects in the region without success. They won't be able to get funding for slip lanes here. I will try to get |

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| Date: | Ref: | Action | Status | Comment |
|-------------------|------|--|-------------|--|
| | | | | <p>funding through blackspot into Glenore Weir. Will require a safety report, including near miss accident statements.</p> <ul style="list-style-type: none"> ➤ Undertaking Safety audit and collected a statement. |
| November Meeting | | Council to obtain quote to do minor repairs and possible fresh up paint job on Krys. | Not Started | |
| January Meeting | | Normanton Town Dump. Construct a ramp near the transfer bins. | In Progress | <ul style="list-style-type: none"> ➤ There are minimum guidelines to meet: Council has constructed ramps and concrete wall. ➤ Safety rails and conveyor belt still needs to be installed. |
| February Meeting | | Entry spring loaded gate as a second entrance to the playground in Karumba – gate to face sports centre. | Not Started | |
| March Meeting | | Depth gauge and flood marker would need to be erected at the boat/barge ramp (at Burns Philp Building). | In Progress | <ul style="list-style-type: none"> ➤ Survey of river bank level and barge channel underway. ➤ Depth markers being arranged through Artcraft. This will be fixed to galvanised box posts. |
| May Meeting | | Street lights at Palmer Street | In Progress | <ul style="list-style-type: none"> ➤ Discussions with electrical designers ➤ 2 Solar street lights ordered |
| June Meeting | | Look at solar lights for footpath to Rodeo Grounds | Not Started | <ul style="list-style-type: none"> ➤ Inspected site |
| | | Install toilet signage in median strip directing to Burns Philp public toilets | In Progress | <ul style="list-style-type: none"> ➤ New signage have arrived and RMPC crew will install |
| September Meeting | | Purchase rock for the Karumba Foreshore project. | In Progress | <ul style="list-style-type: none"> ➤ Council have asked a quote from the Croydon and Cloncurry quarry so that a PO can be |

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| Date: | Ref: | Action | Status | Comment |
|-------------------|------|---|-------------|--|
| | | | | generated. |
| September Meeting | | Can the Savannah Art sculpture outside the Burns Philp Building can be raised to 500mm for better photo opportunity | In Progress | ➤ Council will construct a concrete plinth under the sculpture to raise it by 500mm. This is being arranged. New stainless steel hold down bolts being arranged. |
| September Meeting | | Chase up the no scooter/skating/riding signage for installation on the footpath in the vicinity of the shops in Karumba | In Progress | ➤ Signage have been ordered and have arrived in Normanton. Peter Casey RMPC crew to install. |
| September Meeting | | Rubbish bins at the Karumba Airport be included in the collection route. | Completed | ➤ Michael Sceresini will include pickup of bins at Karumba Airport |
| September Meeting | | Median strips need mowing | Completed | |
| September Meeting | | Burketown Road - call points at the Flinders, Bynoe & Little Bynoe Rivers and 92A - Norman River at Glenore. | In Progress | ➤ Call point signs are being arranged through Artcraft. We have also included call point signs for the Flinders River on 89A, Armstrong Creek, Station Creek and L Creek just after the Inverleigh Turnoff |
| September Meeting | | Marked area at the approach of the Flinders River crossing on Burketown Road requires premix to be applied to remove dip. | In Progress | ➤ Peter Casey RMPC crew have been notified to undertake the works. He is arranging traffic control. |
| September Meeting | | A request for some maintenance around Vanrook and 20km north of Dunbar. | In Progress | ➤ Works Co-Ordinator has been informed and will program the works. |

2. Miscellaneous Projects

2.1. ATSI TIDS - Floodway upgrade on the Dunbar - Kowanyama Road. Two raised causeways are planned for Plains Creek and Cabbage Tree Creek. Survey, design drawings and DAF approvals have been completed. Culverts have been ordered and have been delivered to site. Council has a crew set up at Middle Camp. They will undertake bulk earthworks to raise the causeway this period. Contractor is planning to mobilise to site after Council completes bulk earthworks.

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- 2.2. 2023-2024 TIDS – The stabiliser crew have completed the new 3km stabilised pavement works starting from the end of the current existing bitumen at Inverleigh on the Burketown Road. Borals have completed the sealing late September. This project is now complete.
- 2.3. RMPC Crew – undertaking patching / road patrols / herbicide / guideposts / signs / mowing as required. They have installed the signage at the Little Bynoe, Bynoe and Flinders Rivers.
- 2.4. ROSI Funding – Council undertook an independent Infrastructure Investment Program (IIP) review and are hoping that the Burketown-Normanton Rd project will be confirmed. Financials and milestones have been updated with the Department of Infrastructure, Transport, Regional Development, Communications and the Arts with a new estimated award date for March 2024 if successful.
- 2.5. Reef Project. - Final inspection was made at the two sites with DAF to study and video the existing underwater environment prior to the reef habitat installation. The fish attracting devices (FADS) have been attached to each reef structure. The structures are ready for deployment. The final 2 sites are located at:
- Inshore site – 8 nm/15 kms offshore from the Boat ramp at Karumba - approx. 5-6 m at LAT
 - Offshore site – 18 nm/32 kms offshore, approx. 10-12 m at LAT

The structures are approximately 2,000Kg each and there are 10 of them to go out. 5 in each location. There are some logistical hurdles to get over around how they are deployed into the water. A slew crane with a slip connection so the crane wires don't end up in the salt water are being considered.

Council is working with Carpentaria Freight (Barge) and Wren Constructions (slewing crane) to deploy reef structures possibly in the first week of October. Carpentaria Freight will provide Council with possible dates. Possible dates are towards the 3rd week of October.

- 2.6. Reef Project. - Final inspection was made at the two sites with DAF to study and video the existing underwater environment prior to the reef habitat installation.
- 2.7. Shaun Henry's stabilising Crew have mobilised to the Middle Camp. They will be working on about 10km of new sealing works under betterment on the Kowanyama Road between the Scrutton River and Rutland Plains.
- 2.8. Cameron Young's crew have completed shoulder work on 89B at the single sealed lanes.

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Table: TMR Projects progress report for 2023 – 2024

| Projects | Value | Claimed | Progress |
|--|------------------------|---------------------|-----------|
| ATSI TIDS Dunbar Kowanyama Road - EOT granted. Original budget is \$1,340,000. TMR wants remaining balance of \$891,893.13 to be claimed after June 30th | \$891,893.13 | \$0.00 | 0% |
| ATSI TIDS Dunbar Kowanyama Road - Variation request (Cabbage Tree and Plains Ck) | \$250,000.00 | \$0.00 | 0% |
| ATSI-TIDS Dunbar Kowanyama Road - Days Creek | \$960,000.00 | \$0.00 | 0% |
| TIDS 2023-2024 - 100% completed, claims being arranged | \$835,000.00 | \$0.00 | 0% |
| CN-21081 2023-24 RMPC | \$2,655,500.00 | \$650,035.00 | 24% |
| 2023 TMR Emergent Works - Working to verify estimated total with TMR. \$698,652.83 claimed prior to June | \$3,211,350.00 | \$0.00 | 0% |
| Mentana Creek Floodway | \$1,799,265.48 | \$0.00 | 0% |
| 89B Formation | \$2,000,000.00 | \$0.00 | 0% |
| Total | \$12,603,008.61 | \$650,035.00 | 5% |



Photo: Normanton - Burketown Road 3km sealing TIDs project

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Photo: Normanton - Burketown Road 3km sealing TIDs project



Photo: Shoulder reconstruction work on 89A

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Loc: -18.444963, 140.747411 Date: 17/9/2023, 3:33 pm
Linear Ref: 89A 283.007km 1



Photo: Shoulder reconstruction work on 89A

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Photo: Signs for the Karumba business footpath

3. Update on Shire Flood Damage Works

- 3.1. Clarence Bynoe – Inkerman Camp undertaking 89B Restoration Works between the Gilbert River and Dunbar.
- 3.2. Colin Charger – Donors Hill Camp – Working on the Nardoo to Leichhardt.
- 3.3. Gavin Delacour – Deadcalf camp – completed the Broadwater Iffley Road works. Completing works on the Claraville Road.
- 3.4. Josie Bond – Crew at Middle Camp working on the Kowanyama Road.
- 3.5. Cameron Young – Working on the Karumba Pipeline Road. Also constructing shoulders on 89A and working on the Double Lagoon Access Road.
- 3.6. Shaun Henry and crew – Moved to Middle Camp. Completed 3km of pave and seal works on the Burketown Road between Inverleigh and Inverleigh West. They are currently undertaking betterment works. We hope to complete approximately 10km of sealing before the Christmas break.

4. New Projects/Grant Applications

- 4.1. Nil

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- 4.2. Council have prepared and submitted a tender to construct a raised causeway at the Mentana Creek on 89B. Council was successful and have been awarded the Tender.

5. Reports

- 5.1. Nil

- 5.2. Budget

| Row Labels | Sum of Current Budget | Sum of YTD Actual | Sum of Order Value | Sum of Total Actual |
|------------------------------|-----------------------|-------------------|--------------------|---------------------|
| Operating Expenditure | 18,912,338 | 4,750,523 | 4,270,515 | 9,021,038 |
| Airports | 464,808 | 60,645 | 27,345 | 87,990 |
| Asset Management | 279,341 | 28,687 | 4,900 | 33,587 |
| Building Services | 1,283,496 | 51,196 | 145 | 51,342 |
| Coastal Management | 200,000 | 3,410 | 0 | 3,410 |
| Depots & Workshop | 583,329 | 78,875 | 13,221 | 92,095 |
| Engineering Services | 851,025 | 205,176 | 179,625 | 384,801 |
| Fleet & Plant | -2,787,713 | -798,850 | 2,530,626 | 1,731,776 |
| Main Roads (Rmpc And Pw) | 10,658,347 | 4,302,030 | 1,378,757 | 5,680,786 |
| Parks & Gardens | 924,455 | 314,796 | 14,084 | 328,880 |
| Pensioner Housing | 188,400 | 11,196 | 4,406 | 15,602 |
| Private Works | 0 | -728 | 0 | -728 |
| Public Conveniences | 122,162 | 25,681 | 955 | 26,635 |
| Quarries | 52,000 | 7,598 | 0 | 7,598 |
| Reserves | 2,719 | 6,414 | 0 | 6,414 |
| Road | 5,453,471 | 374,229 | 91,710 | 465,940 |
| Staff Housing | 556,500 | 75,524 | 0 | 75,524 |
| Town Planning | 80,000 | 4,646 | 24,740 | 29,386 |
| Operating Income | -16,263,612 | -2,593,815 | 0 | -2,593,815 |
| Airports | -252,500 | -128,072 | 0 | -128,072 |
| Building Services | -3,660 | -5,910 | 0 | -5,910 |
| Fleet & Plant | -50,000 | -11,983 | 0 | -11,983 |
| Main Roads (Rmpc And Pw) | -14,540,000 | -2,428,324 | 0 | -2,428,324 |
| Pensioner Housing | -30,000 | 0 | 0 | 0 |
| Road | -1,365,452 | -16,773 | 0 | -16,773 |
| Staff Housing | -20,000 | 0 | 0 | 0 |
| Town Planning | -2,000 | -2,752 | 0 | -2,752 |
| Grand Total | 2,648,726 | 2,156,708 | 4,270,515 | 6,427,223 |

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11.2 NDRRA/QDRF REPORT

| | |
|----------------------|--|
| Attachments: | 11.2.1. Appendix A - 2021 Expenditure Summary ↓ 11.2.2. Appendix B - 2021 Completed Works Sketch ↓ 11.2.3. Appendix C - 2022 Expenditure Summary ↓ 11.2.4. Appendix D - 2022 Completed Works Sketch ↓ 11.2.5. Appendix E - Betterment Projects ↓ |
| Author: | John Martin - Consultant Engineering |
| Date: | 4 October 2023 |
| Key Outcome: | 5.2 - A safe and sustainable road network |
| Key Strategy: | 5.2.1 Plan and deliver a safe, sustainable and efficient road network. |

Executive Summary:

QRA21: The QRA21 project is approximately 93.2% complete. Construction is currently underway with the QRA21 scope being prioritised to ensure deadlines are met. The current construction program has been compiled to complete all submissions prior to the EOT deadline of 31 December 2023.

QRA22: The QRA22 project is approximately 67.3% complete. Roads with both QRA21 and QRA22 scope have been programmed together where possible to reduce camp and establishment costs. The QRA22 program of work has a deadline of 30 June 2024.

QRA23: Emergency Works are now complete. Both CDO and Emergent Works acquittal documentation has been submitted to QRA prior to their 30 September deadlines. A final outcome report for Submission 5 (Iffley Road Incl Rollover) has been received with approval and prepayment expected shortly. QRA21 and QRA22 scope that received significant additional damage will be submitted to be rolled over into the QRA23 submissions.

RRUPP: Two (2) Remote Roads Upgrade Pilot Program (RRUPP) projects have been approved for construction. The push-up of gravel material has commenced for Iffley Road with construction programmed to start in the middle of October in conjunction with QRA23 scope as per the funding agreement. Works on the Dixie Road will take place in the 2024 calendar year.

MITCHELL RIVER BRIDGE: The Mitchell River Bridge project is progressing well with preliminary design and options analysis in progress.

OTHER: Dunbar – Kowanyama (pavement stabilization and sealing) betterment project and the Poingdestre Creek Causeway upgrade have both recently commenced. The Normanton Stormwater Upgrades betterment project acquittal documentation has been submitted.

RECOMMENDATION:

That Council:

1. accepts the NDRRA/QDRF Report as presented; and
2. that those matters not covered by resolution be noted.

Background:

2021 QRA Event

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1. All five (5) QRA21 REPA submissions have been approved with a total RV of approx. \$39.9million (construction budget of \$31.1million).
2. Approximately 93.2% of the project has been completed with an estimated Expenditure Ratio of 0.90. Refer to Appendix A and B for construction progress summaries.
3. Four (4) crews are in camps around the Shire. The QRA21 scope is being prioritised to ensure submission deadlines are met. Scope that received significant additional damage during the most recent flood event will be submitted to be rolled over into QRA23 submissions to enable treatment upgrades to adequately restore additional damage.
4. All QRA21 submissions have a deadline of 31 December 2023, with Council receiving approval on EOT requests from the previous deadline of 30 June 2023.

2022 QRA Event

1. All six (6) QRA22 REPA submissions have been approved with a total RV of approx. \$66.8million (construction budget of \$46.8million).
2. Approximately 67.3% of the project has been completed with an estimated Expenditure Ratio of 1.02. Refer to Appendix C and D for construction progress summaries.
3. Construction on QRA21 scope is being prioritised to ensure deadlines are met. Roads with both QRA21 and QRA22 scope have been programmed together where possible to reduce camp and establishment costs. Scope that received significant additional damage during the most recent flood event will be submitted to be rolled over into QRA23 submissions to enable treatment upgrades to adequately restore additional damage.
4. The QRA22 program of work has a deadline of 30 June 2024.

2023 QRA Event

1. Carpentaria Shire Council was activated for REPA, Emergency Works and CDO relief measures on 6 January 2023 in response to the Northern and Central Queensland Monsoon and Flooding event.
2. CDO acquittal documentation has been submitted to QRA for the emergency resupply operations and relocation of vulnerable persons from Burketown (Approx. \$546k).
3. Emergency Works around the Shire is now fully complete and acquittal documentation has been submitted to QRA (Approx. \$2.2million) prior to the September 30 deadline

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4. Scope within QRA21 and QRA22 projects that received significant additional damage during the most recent flood event will be submitted to be rolled over into the QRA23 submissions.
5. A final outcome report for Submission 5 (Iffley Road Incl Rollover) has been received from QRA with approval and prepayment to Council expected shortly.

Remote Roads Upgrade Pilot Program

1. Two (2) Remote Roads Upgrade Pilot Program (RRUPP) projects have been approved for construction. The Iffley Road Gravel Upgrade project has a RV of approx. \$4.2million and Koolatah – Dixie Road Widening project has a RV of approx. \$2.5million.
2. Gravel push-up has commenced for the Iffley Road project. It is currently programmed for construction to start in the middle of October in conjunction with the QRA23 Iffley Road scope.
3. The Koolatah – Dixie Road Widening project is to be constructed in conjunction with the QRA23 Koolatah - Dixie Road scope during the 2024 construction season.

Mitchell River Bridge

1. The Mitchell River Bridge (NQNDMP) options analysis is progressing well with preliminary design of three (3) bridge and three (3) alignment options. Costs for precast items, piling and insitu construction work have been sourced and a cost estimate for the options analysis is currently being compiled.
2. Geotechnical investigations have concluded with findings of a dense conglomerate layer rather than initial findings of a layer assumed to be rock. The dense conglomerate is not suitable for rock anchors due to limited shear strength of the rock and the difficulty in installation with a high water table. Three (3) main piling options have been investigated, these include: Cylindrical Bored Pier, Driven UC Piles and Screw Piles.
3. Footing designs now point to use of reinforced steel screw piles into this dense layer. Screw Piles appear to be the best option with the lowest price and quickest installation time which is needed if bridge construction is to be completed in a single construction season.
4. A detailed hydraulics investigation has commenced with LiDar provided to BMT for this study and they are expected to have the report completed by mid-October.
5. The options analysis report and detailed design have a deadline of 30 June 2024. Cost estimates are to be provided to QRA for confirmation of funding quantum.

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6. Completion of the options analysis is expected by the end of October. The detailed design is expected to be completed by the end of December 2023 provided a quick turnaround on the options analysis.

Other

1. Construction for the Dunbar – Kanayama (pavement and sealing) betterment project and Poingdestre Creek Causeway have both recently commenced. A full list of betterment projects can be seen in Appendix E.
2. Acquittal documentation for the Normanton Stormwater Upgrades betterment project has been submitted to QRA before the September 30 deadline.

Consultation (Internal/External):

- Mark Crawley - Chief Executive Officer
- Michael Wanrooy - Director of Engineering
- John Martin and Nick Lennon - ERSCON Consulting Engineers

Legal Implications:

- Nil.

Financial and Resource Implications:

- QRA 20 Trigger Point contribution - \$29,363
- QRA 21 Trigger Point contribution - \$30,180
- QRA 22 Trigger Point contribution - \$30,015
- QRA 23 Trigger Point contribution - \$29,070

Risk Management Implications:

- Low – QRA21 – All submissions have received an EOT until 31 December 2023. There is a low risk that work will not be completed by this deadline based on the current construction programme.
- Low – QRA22 – All submissions have a construction deadline of 30 June 2024. There is a low risk that work will not be completed by this deadline based on the current construction programme.

CARPENTARIA SHIRE COUNCIL

SUMMARY OF QRA21 EXPENDITURE

CURRENT

Project Completed

Forecast Project Expenditure to RV Ratio

1/10/2023

93.2%

0.90



| Submission 1 - CSC.0052.2021E.REC | | | | | |
|-----------------------------------|--------------------------------|------------------------|--------------|----------------------------|--|
| Road Name | Construction Recommended Value | Expenditure | Complete (%) | Expected Expenditure Ratio | Notes |
| Pioneer Access | \$ 43,477.20 | \$ 2,545.40 | 100% | 0.06 | Overlapping camp and establishment costs with simultaneously constructed Trenton Road. When assessing roads together expenditure is expected to align well with the combined RV. |
| Wondoola Access | \$ 145,923.99 | \$ 93,239.01 | 100% | 0.64 | Overlapping camp and establishment costs with simultaneously constructed QRA20 Wondoola Access and QRA20/21 Wondoola Bypass Road. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Wondoola Bypass Road | \$ 335,719.59 | \$ 164,608.83 | 100% | 0.49 | Overlapping camp and establishment costs with simultaneously constructed QRA20 Wondoola Bypass Road and QRA20/21 Wondoola Access. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Glenore Access | \$ 954,142.42 | \$ - | 100% | 0.00 | Road marked at 100% due to significant additional damage incurred from 2023 event. All scope is expected to rollover into QRA23 works. |
| Haydon Access | \$ 294,418.51 | \$ 171,025.90 | 100% | 0.58 | Significant cost savings were achieved due to the construction crew working from town with no camp establishment and ongoing camp costs required during construction. |
| Sawtell Creek Access | \$ 46,052.54 | \$ 31,371.31 | 100% | 0.68 | Significant cost savings were achieved due to the construction crew working from town with no camp establishment and ongoing camp costs required during construction. |
| Warrenvale Access | \$ 112,183.94 | \$ 71,178.92 | 100% | 0.63 | Overlapping camp and establishment costs with simultaneously constructed QRA21 Donors Hill Access. When assessing the roads together expenditure is expected to align closely with the combined RV. |
| Mundjuro Access | \$ 269,163.15 | \$ 917.73 | 100% | 0.00 | Road marked at 100% due to significant additional damage incurred from 2023 event. All scope is expected to rollover into QRA23 works. |
| Trenton Road | \$ 2,759,624.32 | \$ 1,818,405.82 | 100% | 0.66 | Road partially constructed before wet season shutdown, remaining scope will be rolledover into QRA23 scope |
| Iffley Road | \$ 48,565.72 | \$ 45,319.60 | 100% | 0.93 | Road marked at 100% due to significant additional damage incurred from 2023 event. All scope is expected to rollover into QRA23 works. |
| Broadwater Access | \$ 15,718.68 | \$ 12.05 | 100% | 0.00 | Accrued costs processing, construction recently completed |
| Broadwater - Iffley Road | \$ 3,253,190.35 | \$ 2,691,816.50 | 100% | 0.83 | Accrued costs processing, construction recently completed |
| Cowan Downs Access | \$ 109,883.67 | \$ 17,172.96 | 100% | 0.16 | Overlapping camp and establishment costs with simultaneously constructed QRA22 Cowan Downs Access scope. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Claraville Road | \$ 802,925.42 | \$ 35,658.54 | 60% | 0.07 | Accrued costs processing, construction has recently commenced. |
| Old Croydon Road (Unsealed) | \$ 410,198.93 | \$ 3,713.30 | 0% | 1.00 | Preliminary costs booked, no construction has commenced. |
| TOTAL | \$ 9,601,188.43 | \$ 5,146,985.87 | | | |

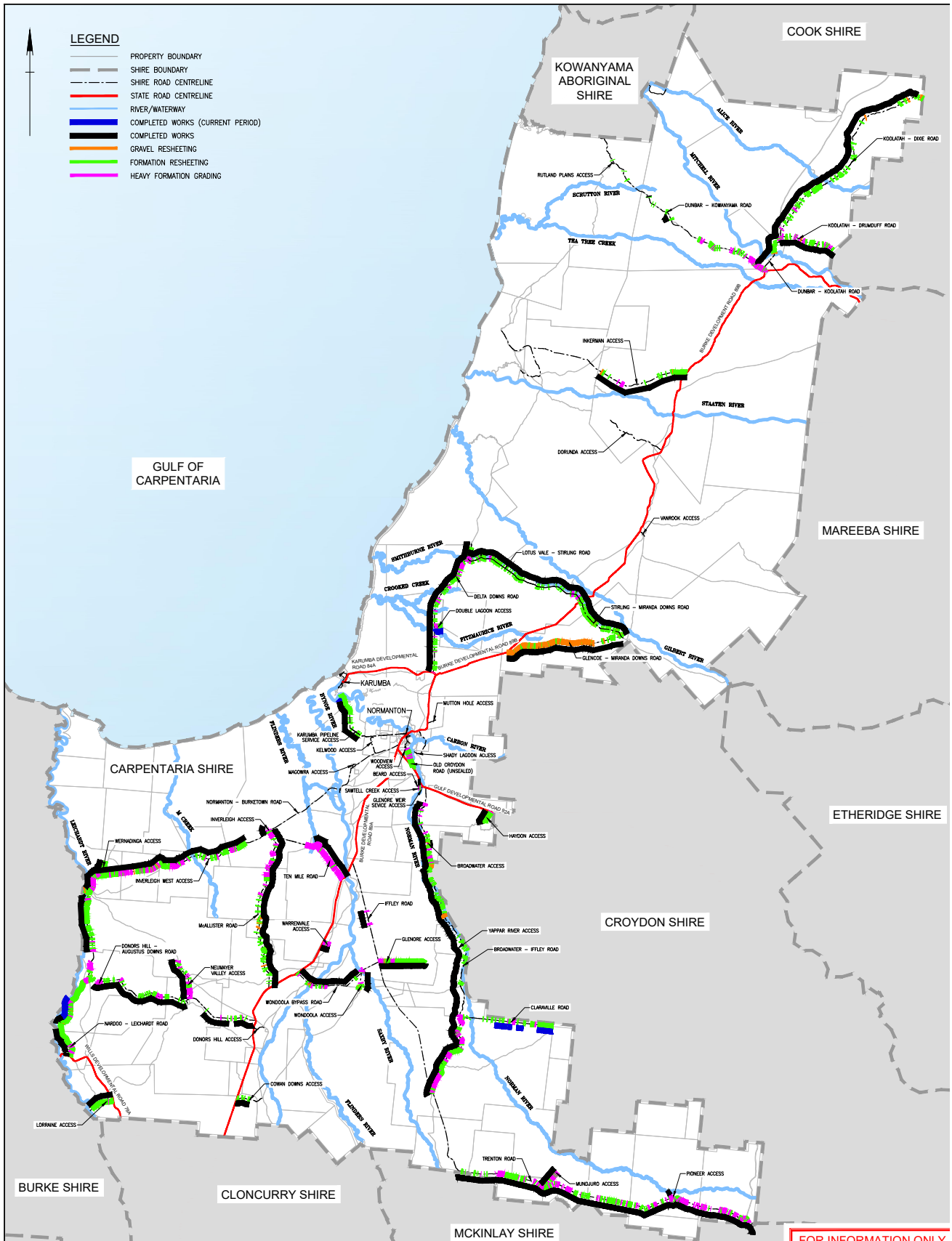
*Expected expenditure ratio is the ratio of final expenditure divided by the recommended value. (i.e. 1.5 is 50% over budget, 0.8 is 20% under budget)

| Submission 2 - CSC.0054.2021E.REC | | | | | |
|--------------------------------------|--------------------------------|------------------------|--------------|----------------------------|---|
| Road Name | Construction Recommended Value | Expenditure | Complete (%) | Expected Expenditure Ratio | Notes |
| Wernadinga Access | \$ 408,403.56 | \$ 206,933.00 | 100% | 0.51 | Overlapping camp and establishment costs with simultaneously constructed Normanton - Burketown. When assessing roads together expenditure is expected to align well with the combined RV. |
| Lorraine Access | \$ 537,639.45 | \$ 549,594.98 | 100% | 1.02 | |
| Ten Mile Road | \$ 812,165.79 | \$ 577,623.55 | 100% | 0.71 | Significant cost savings were achieved due to the construction crew working from town with no camp establishment and ongoing camp costs required during construction. |
| Neumayer Valley Access | \$ 408,933.45 | \$ 127,625.54 | 100% | 0.31 | Overlapping camp and establishment costs with simultaneously constructed QRA21 Donors Hill - Augustus Downs Access and QRA22 Neumayer Valley Access. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Inverleigh Access | \$ 2,341.08 | \$ 3,237.50 | 100% | 1.38 | Overlapping camp and establishment costs with simultaneously constructed QRA21 Inverleigh Access (Secondary Access) and QRA22 Inverleigh and Inverleigh West Access. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Normanton - Burketown Road | \$ 3,384,537.60 | \$ 2,115,708.98 | 100% | 0.63 | Road partially constructed before wet season shutdown, remaining scope will be rolledover into QRA23 scope |
| McAllister Road | \$ 1,111,966.62 | \$ 58,503.91 | 100% | 0.05 | Road partially constructed before wet season shutdown, remaining scope will be rolledover into QRA23 scope |
| Inverleigh Access (Secondary Access) | \$ 6,577.32 | \$ - | 100% | 0.00 | Accrued costs processing, construction recently completed |
| Karumba Pipeline Service Access | \$ 732,792.98 | \$ 627,124.71 | 94% | 0.91 | Accrued costs processing, road is currently under construction |
| Nardoo - Leichardt Road | \$ 4,089,855.77 | \$ 2,605,057.29 | 81% | 0.78 | Accrued costs processing, road is currently under construction |
| Donors Hill - Augustus Downs Road | \$ 1,141,343.18 | \$ 1,256,588.85 | 80% | 1.38 | Accrued costs processing, road is currently under construction |
| Yappar Street | \$ 32,194.71 | \$ - | 0% | 1.00 | |
| TOTAL | \$ 12,668,751.51 | \$ 8,127,998.31 | | | |

| Submission 3 - CSC.0048.2021E.REC | | | | | |
|-----------------------------------|--------------------------------|------------------------|--------------|----------------------------|--|
| Road Name | Construction Recommended Value | Expenditure | Complete (%) | Expected Expenditure Ratio | Notes |
| Inkerman Access | \$ 562,783.25 | \$ 489,051.85 | 100% | 0.87 | Overlapping camp and establishment costs with simultaneously constructed 2020 Inkerman Access. When assessing roads together expenditure is expected to align well with the combined RV. |
| Glencoe - Miranda Downs Road | \$ 3,529,821.76 | \$ 2,577,328.41 | 100% | 0.73 | Overlapping camp and establishment costs with simultaneously constructed Lotus Vale - Stirling Road and Stirling - Miranda Downs Road. When assessing roads together expenditure is expected to align well with the combined RV. |
| Stirling - Miranda Downs Road | \$ 924,687.03 | \$ 228,988.96 | 100% | 0.25 | Road partially constructed before wet season shutdown, remaining scope will be rolledover into QRA23 scope |
| Delta Downs Road | \$ 1,121,390.34 | \$ 209,439.55 | 100% | 0.19 | Road marked at 100% due to significant additional damage incurred from 2023 event. All scope is expected to rollover into QRA23 works. |
| Lotus Vale - Stirling Road | \$ 1,128,254.06 | \$ 516,540.87 | 100% | 0.46 | Road partially constructed before wet season shutdown, remaining scope will be rolledover into QRA23 scope |
| Double Lagoon Access | \$ 165,580.92 | \$ 41,472.42 | 100% | 0.25 | Accrued costs processing, construction recently completed |
| TOTAL | \$ 7,432,517.36 | \$ 4,062,822.06 | | | |

| Submission 4 - CSC.0042.2021E.REC | | | | | |
|-----------------------------------|--------------------------------|------------------------|--------------|----------------------------|---|
| Road Name | Construction Recommended Value | Expenditure | Complete (%) | Expected Expenditure Ratio | Notes |
| Dunbar - Koolatah Road | \$ 254,319.58 | \$ 378,030.27 | 100% | 1.49 | Overlapping camp and establishment costs with simultaneously constructed 2020/21 Koolatah - Drumduff Road, 2020/21 Koolatah - Dixie Road and 2021 Dunbar - Koolatah Road. When assessing roads together expenditure is expected to align well with the combined RV. |
| Koolatah - Drumduff Road | \$ 408,762.84 | \$ 378,959.21 | 100% | 0.93 | Overlapping camp and establishment costs with simultaneously constructed 2020/21 Koolatah - Dixie Road, 2020/21 Dunbar - Koolatah Road and 2021 Koolatah - Drumduff Road. When assessing roads together expenditure is expected to align well with the combined RV. |
| Dunbar - Kowanyama Road | \$ 254,319.58 | \$ 1,105,175.14 | 67% | 1.78 | Overlapping camp and establishment costs with simultaneously constructed QRA22 Dunbar Kowanyama Road scope. When assessing roads together expenditure is expected to align closely with the combined RV. |
| TOTAL | \$ 917,402.00 | \$ 1,862,164.62 | | | |

| Submission 5 - CSC.0049.2021E.REC | | | | | |
|-----------------------------------|--------------------------------|------------------------|--------------|----------------------------|--|
| Road Name | Construction Recommended Value | Expenditure | Complete (%) | Expected Expenditure Ratio | Notes |
| Koolatah - Dixie Road | \$ 1,359,200.81 | \$ 1,847,570.85 | 100% | 1.36 | Road partially constructed before wet season shutdown, remaining scope will be rolledover into QRA23 scope |
| TOTAL | \$ 1,359,200.81 | \$ 1,847,570.85 | | | |



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| NO. | DATE | DESCRIPTION | DESIGN | APPROVED |
|-----|----------|----------------------------|--------|----------|
| 17 | 03/10/23 | REVISED FOR OCT MEETING | AB | |
| 16 | 11/09/23 | REVISED FOR SEPT MEETING | AB | |
| 15 | 08/08/23 | REVISED FOR AUGUST MEETING | AB | |
| 14 | 10/07/23 | REVISED FOR JULY MEETING | AB | |
| 13 | 12/06/23 | REVISION FOR JUNE MEETING | AB | |
| 1 | 19/11/21 | INITIAL ISSUE | | |



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| CLIENT | DATE | ISSUE |
| DESIGN | APPROVED | |
| DESIGN | APPROVED | |
| DATE | ISSUE | |

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| PROJECT REF | CARPENTARIA SHIRE COUNCIL ROADS |
| DRAWING REF | 2021 CONSTRUCTION SEASON COMPLETED WORKS |
| DRAWING NO | 101-021-SK703 |
| SIZE | A1 |
| REVISION | 17 |

CARPENTARIA SHIRE COUNCIL

SUMMARY OF QRA22 EXPENDITURE

CURRENT

Project Completed

Forecast Project Expenditure to RV Ratio

1/10/2023

67.3%

1.02



| Submission 5 - CSC.0059.2122D.REC | | | | | |
|-----------------------------------|--------------------------------|-------------|--------------|----------------------------|---|
| Road Name | Construction Recommended Value | Expenditure | Complete (%) | Expected Expenditure Ratio | Notes |
| Mundjuro Access | \$ 63,144.41 | \$ - | 100% | 0.00 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| Pioneer Access | \$ 11,827.88 | \$ - | 100% | 0.00 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| Trenton Road | \$ 3,930,081.52 | \$ - | 100% | 0.00 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| TOTAL | \$ 4,005,053.81 | \$ - | | | |

*Expected expenditure ratio is the ratio of final expenditure divided by the recommended value. (i.e. 1.5 is 50% over budget, 0.8 is 20% under budget)

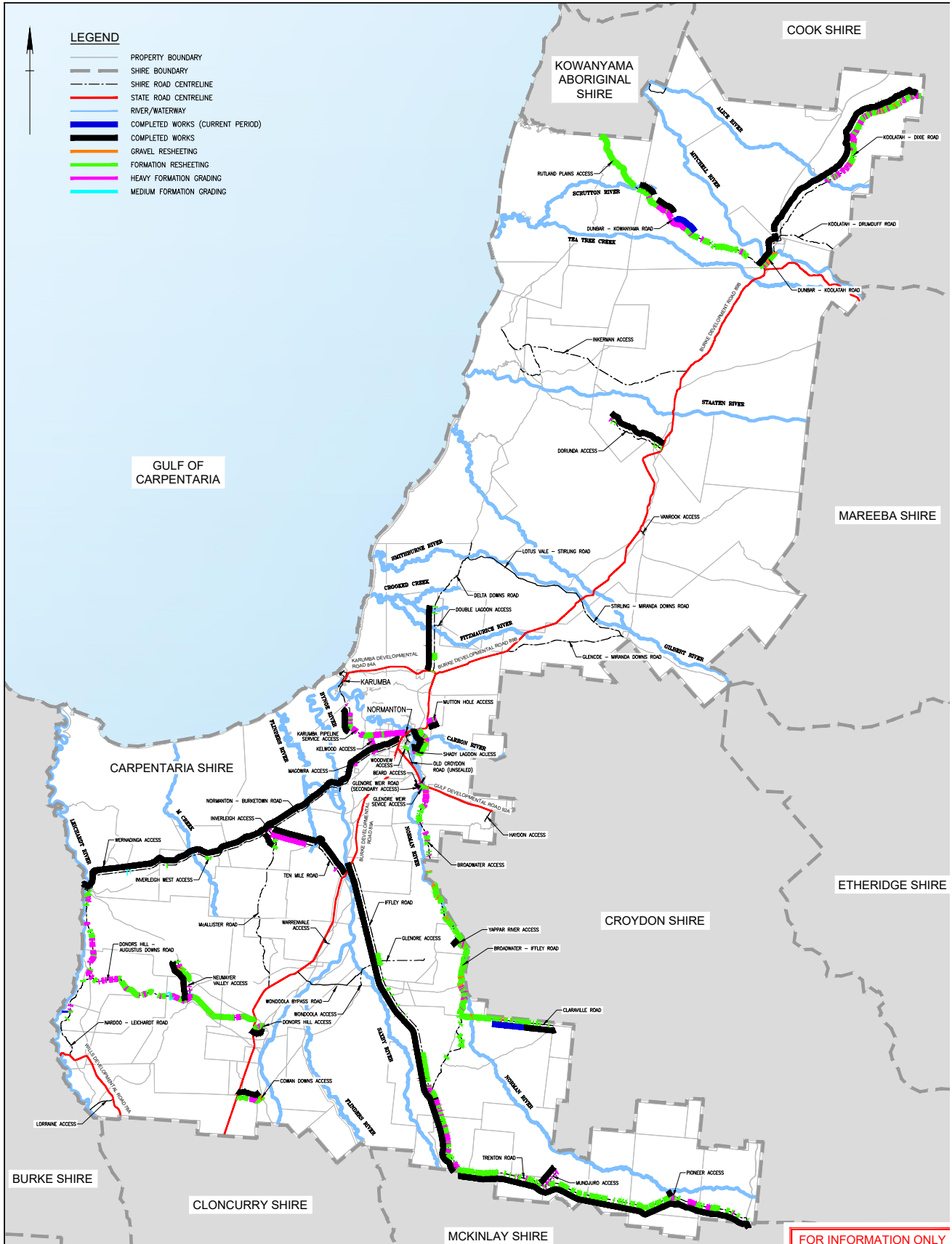
| Submission 1 - CSC.0060.2122D.REC | | | | | |
|--|--------------------------------|------------------------|--------------|----------------------------|---|
| Road Name | Construction Recommended Value | Expenditure | Complete (%) | Expected Expenditure Ratio | Notes |
| Yappar River Access | \$ 96,778.87 | \$ 90,508.65 | 100% | 0.94 | Overlapping camp and establishment costs with simultaneously constructed Yappar River Access (Secondary Access) and QRA21 Broadwater - Iffley Road. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Yappar River Access (Secondary Access) | \$ 39,976.45 | \$ - | 100% | 0.00 | Overlapping camp and establishment costs with simultaneously constructed Yappar River Access and QRA21 Broadwater - Iffley Road. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Beard Access | \$ 21,971.41 | \$ - | 100% | 0.00 | Overlapping camp and establishment costs with simultaneously constructed Glenore Weir Road, Glenore Weir Secondary Access and Glenore Weir Service Access. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Iffley Road | \$ 4,856,868.60 | \$ 1,680.00 | 100% | 0.00 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| Glenore Weir Road | \$ 9,544.65 | \$ 31,987.03 | 100% | 3.35 | Overlapping camp and establishment costs with simultaneously constructed Beard Access, Glenore Weir Secondary Access and Glenore Weir Service Access. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Glenore Weir Road (Secondary Access) | \$ 5,146.14 | \$ - | 100% | 0.00 | Overlapping camp and establishment costs with simultaneously constructed Beard Access, Glenore Weir Road and Glenore Weir Secondary Access. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Glenore Weir Service Access | \$ 63,999.36 | \$ 34,877.56 | 100% | 0.54 | Overlapping camp and establishment costs with simultaneously constructed Beard Access, Glenore Weir Road and Glenore Weir Secondary Access. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Broadwater - Iffley Road | \$ 4,346,661.50 | \$ 1,421,799.91 | 0% | 1.00 | Preliminary costs booked, no construction has commenced. Actual start date to be updated to reflect the actual start date of construction. |
| Claraville Road | \$ 1,665,824.70 | \$ 454,812.15 | 48% | 0.57 | Accrued costs processing, currently under construction |
| TOTAL | \$ 10,970,016.36 | \$ 1,945,156.65 | | | |

| Submission 3 - CSC.0061.2122D.REC | | | | | |
|-----------------------------------|--------------------------------|----------------------|--------------|----------------------------|---|
| Road Name | Construction Recommended Value | Expenditure | Complete (%) | Expected Expenditure Ratio | Notes |
| Mutton Hole Access | \$ 136,902.94 | \$ 75,358.03 | 100% | 0.55 | Significant cost savings were achieved due to the construction crew working from town with no camp establishment and ongoing camp costs required during construction. |
| Shady Lagoon Access | \$ 851,206.58 | \$ 399,500.37 | 100% | 0.47 | Significant cost savings were achieved due to the construction crew working from town with no camp establishment and ongoing camp costs required during construction. |
| Delta Downs Road | \$ 175,940.26 | \$ - | 100% | 0.00 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| Dorunda Access | \$ 51,340.15 | \$ - | 100% | 0.00 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| Dunbar - Koolatah Road | \$ 545,549.26 | \$ 3,522.40 | 100% | 0.01 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| Koolatah - Dixie Road | \$ 2,773,859.17 | \$ - | 100% | 0.00 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| Maggieville Access | \$ 2,604.28 | \$ 1,706.25 | 100% | 0.66 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| Rutland Plains Access | \$ 97,628.71 | \$ - | 0% | 1.00 | |
| TOTAL | \$ 4,635,031.35 | \$ 480,087.05 | | | |

| Submission 2 (CSC.0063.2122D.REC) | | | | | |
|-----------------------------------|--------------------------------|------------------------|--------------|----------------------------|---|
| Road Name | Construction Recommended Value | Expenditure | Complete (%) | Expected Expenditure Ratio | Notes |
| Neumayer Valley Access | \$ 432,541.55 | \$ 393,490.86 | 100% | 0.91 | Overlapping camp and establishment costs with simultaneously constructed QRA21 Donors Hill - Augustus Downs Access and QRA21 Neumayer Valley Access. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Donors Hill Access | \$ 289,892.91 | \$ 149,116.83 | 100% | 0.51 | Overlapping camp and establishment costs with simultaneously constructed with QRA21 Warrenvale Access and QRA21 Donors Hill - Augustus Downs Road. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Inverleigh Access | \$ 27,124.21 | \$ 1,718.26 | 100% | 0.06 | Significant cost savings were achieved due to the construction crew working from town with no camp establishment and ongoing camp costs required during construction. |
| McAllister Road | \$ 146,560.60 | \$ - | 100% | 0.00 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| Normanton - Burketown Road | \$ 162,302.51 | \$ 1,921.48 | 100% | 0.01 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| Ten Mile Road | \$ 537,906.53 | \$ - | 100% | 0.00 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| Cowan Downs Access | \$ 516,686.65 | \$ 401,612.50 | 100% | 0.78 | Overlapping camp and establishment costs with simultaneously constructed with QRA21 Cowan Downs Access. When assessing roads together expenditure is expected to align closely with the combined RV. |
| Donors Hill - Augustus Downs Road | \$ 4,133,078.25 | \$ 176,131.32 | 0% | 1.00 | Preliminary costs booked, no construction has commenced. Actual start date to be updated to reflect the actual start date of construction. |
| Augustus Downs Access | \$ 31,886.54 | \$ - | 0% | 1.00 | |
| Inverleigh West Access | \$ 29,980.97 | \$ 57,998.50 | 0% | 1.00 | Preliminary costs booked, no construction has commenced. Actual start date to be updated to reflect the actual start date of construction. |
| Karumba Pipeline Service Access | \$ 1,125,778.01 | \$ 542,150.67 | 23% | 2.14 | Accrued costs processing, construction recently commenced |
| Kelwood Access | \$ 287,341.93 | \$ - | 0% | 1.00 | |
| Magowra Access | \$ 55,471.26 | \$ - | 0% | 1.00 | |
| Nardoo - Leichardt Road | \$ 853,337.09 | \$ 25,880.65 | 5% | 0.59 | Accrued costs processing, currently under construction |
| Woodview Access | \$ 43,891.63 | \$ 917.51 | 0% | 1.00 | Preliminary costs booked, no construction has commenced. Actual start date to be updated to reflect the actual start date of construction. |
| TOTAL | \$ 8,673,780.64 | \$ 1,750,938.58 | | | |

| Submission 4 (CSC.0064.2122D.REC) | | | | | |
|-----------------------------------|--------------------------------|------------------------|--------------|----------------------------|--|
| Road Name | Construction Recommended Value | Expenditure | Complete (%) | Expected Expenditure Ratio | Notes |
| Dunbar - Kowanyama Road | \$ 3,499,367.68 | \$ 2,749,160.20 | 60% | 1.31 | Overlapping camp and establishment costs with simultaneously constructed QRA21 Dunbar Kowanyama Road scope. When assessing roads together expenditure is expected to align closely with the combined RV. |
| TOTAL | \$ 3,499,367.68 | \$ 2,749,160.20 | | | |

| Submission 6 (CSC.0066.2122D.REC) | | | | | |
|-----------------------------------|--------------------------------|-------------|--------------|----------------------------|---|
| Road Name | Construction Recommended Value | Expenditure | Complete (%) | Expected Expenditure Ratio | Notes |
| Mitchell River Crossing | \$ 15,000,000.00 | \$ - | 100% | 0.00 | Asset marked at 100% due to significant extra damage being identified, a rollover is expected |
| TOTAL | \$ 15,000,000.00 | \$ - | | | |



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| NO. | DATE | DESCRIPTION | DESIGN | APPROVED |
|-----|----------|----------------------------|--------|----------|
| 7 | 3/10/23 | REVISED FOR OCT MEETING | AB | |
| 6 | 11/09/23 | REVISED FOR SEPT MEETING | AB | |
| 5 | 8/08/23 | REVISED FOR AUGUST MEETING | AB | |
| 4 | 10/07/23 | REVISED FOR JULY MEETING | AB | |
| 3 | 12/06/23 | REVISED FOR JUNE MEETING | AB | |
| 1 | 08/05/23 | INITIAL ISSUE | | |



| | | |
|---------------------|--------|----------|
| CLIENT | AB | APPROVED |
| DESIGN | AB | APPROVED |
| DIAL SNOFF APPROVAL | | |
| DATE: | ISSUE: | |

| | | | |
|-------------|--|----------|----|
| PROJECT REF | CARPENTARIA SHIRE COUNCIL ROADS | | |
| DRAWING REF | 2022 CONSTRUCTION SEASON COMPLETED WORKS | | |
| DRAWING NO | 101-022-SK701 | SIZE | A1 |
| | | REVISION | 7 |

Appendix E - Approved Betterment Projects

| Funding Source | Project Name | Total Project Value | Deadline |
|--|--|---------------------|------------|
| Recovery and Resilience Grants (RRG) | Karumba Airport Weather Station | \$87,000 | 01/12/2023 |
| Recovery and Resilience Grants (RRG) | Karumba Chlorine Generator | \$180,000 | 01/12/2023 |
| Recovery and Resilience Grants (RRG) | Normanton Water Treatment Plant Pipework Upgrades | \$150,000 | 01/12/2023 |
| Recovery and Resilience Grants (RRG) | Normanton Water Treatment Plant Storage Upgrades | \$40,000 | 01/12/2023 |
| Recovery and Resilience Grants (RRG) | Investigation into New Karumba Sewage System | \$80,000 | 01/12/2023 |
| Recovery and Resilience Grants (RRG) | Glenore Weir Intake, Pipework and Valve Set Upgrades | \$320,000 | 01/12/2023 |
| Queensland Resilience and Risk Reduction Fund (QRRRF) | Normanton Stormwater Upgrades | \$228,882 | 30/06/2023 |
| Queensland Resilience and Risk Reduction Fund (QRRRF) | Karumba Foreshore | \$500,000 | 31/12/2023 |
| Flood Mitigation Infrastructure (FMI) | Armstrong Creek Causeway | \$793,339 | 31/12/2023 |
| Remote Roads Upgrade Pilot Program (RRUPP) | Iffley Road gravel upgrade | \$4,206,687 | |
| Remote Roads Upgrade Pilot Program (RRUPP) | Koolatah – Dixie Road widening | \$2,477,642 | |
| Queensland Resilience and Risk Reduction Fund (QRRRF) | Karumba Shoreline Protection & Revitalisation – Beach Sand Retention Project | \$1,335,604 | 30/06/2024 |
| Queensland Resilience and Risk Reduction Fund (QRRRF) | Inverleigh West Causeway Upgrade | \$500,000 | 30/06/2024 |
| Queensland Resilience and Risk Reduction Fund (QRRRF) | Mitchell River Crossing Upgrade Investigation | \$300,000 | 30/06/2024 |
| Queensland Betterment Funding | Dunbar - Kowanyama Road (Pavement and Sealing) | \$5,255,089 | 30/06/2024 |
| Community and Recreational Asset Recovery and Resilience Program | Burke and Wills Monument Access Road (Pavement and Sealing) | \$364,268 | 30/06/2024 |
| Flood Risk Management Program (FRMP) | WP3 Flood studies, risk assessments, management studies and intelligence systems | \$171,785 | 30/06/2024 |

Project has been completed

BUSINESS PAPERS

11.3 WATER AND WASTE MONTHLY REPORT

| | |
|----------------------|---|
| Attachments: | NIL |
| Author: | Natasha Glaskin - Manager Water and Sewerage |
| Date: | 4 October 2023 |
| Key Outcome: | A well governed, responsive Council, providing effective leadership and management, and respecting community values |
| Key Strategy: | Provision of safe and reliable infrastructure (roads, water and sewer, buildings and facilities, etc.) |

Executive Summary:

This report has been prepared to provide Council with an overview of actions completed and underway within the Water and Waste Department throughout September.

The following items of interest are presented in further detail within the report:

- Water Industry and Regional Collaboration
 - CSC officers continue to participate in the NW-QWRAP and progress the strategic plan and associated actions.
- Water and Wastewater Operations
 - Aerator Project at Normanton Sewerage Lagoons has been completed.
 - Chlorine Generator performance at Normanton Water Treatment Plant is meeting forecasted expectations, with an estimated reduction in liquid sodium hypochlorite by 50%.
 - Total treated water consumption (Normanton and Karumba) was 80.6ML for the month.
- Karumba Sewerage
 - A total of 6 pump replacements were required within the Karumba Sewerage network (between 1-29 September).
 - Enhancements to the irrigation network continue.

RECOMMENDATION:

That Council:

1. receive and note the Water and Waste Monthly Report for September 2023; and
2. that those matters not covered by resolution be noted.

BUSINESS PAPERS

Background:

Water Industry Update

The North-West QWRAP continue to progress the Strategic Plan. The next scheduled meeting will be in Karumba on 15th November 2023.

Operations

Normanton-Karumba Water Supply Scheme

- Raw water turbidity has reached an all time low (on record since 1997). Clean water is often harder to treat and increased monitoring of processes are required at present which is being compounded by demand. Final water quality remains well within guidelines.

The water level at Glenore Weir was measured at 6.54m on the last day of the month (Figure 1 - Glenore Weir River Height at end of month.) The Bureau of Meteorology recorded 0mm of rain at Normanton Airport during the month (Figure 2 - Monthly Rainfall).



Figure 1 - Glenore Weir River Height at end of month.

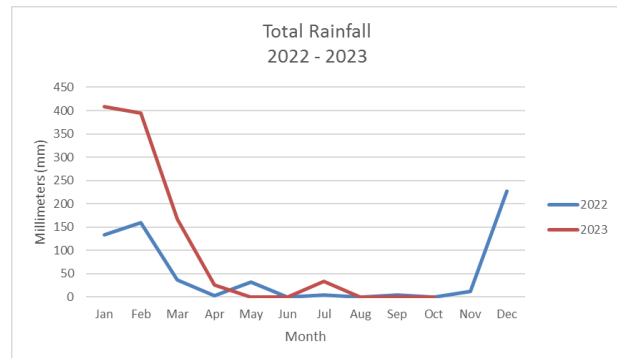


Figure 2 - Monthly Rainfall

For the month of August, approximately 81.7ML was pumped from Glenore Weir and 4.3ML from the Normanton bore for a total of 86ML of raw water.

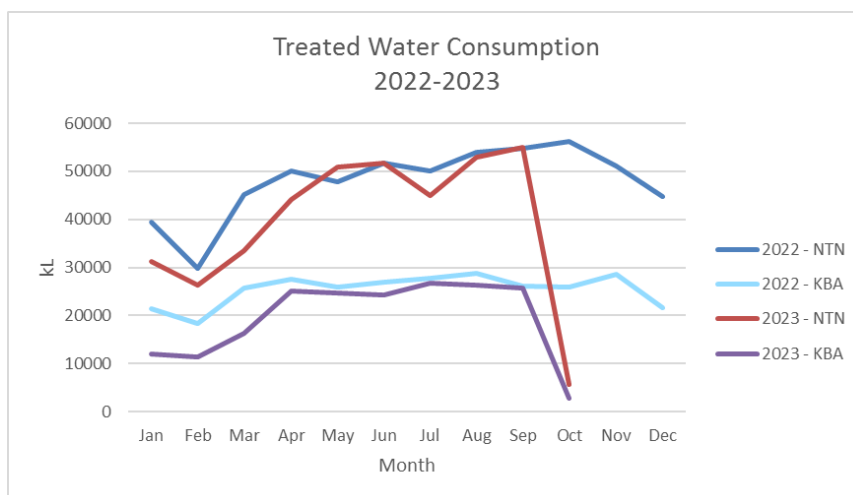


Figure 3 – Treated Water Consumption by Zone

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Normanton Sewerage Scheme

- The STP Lagoon Aeration Project is complete. The new installations are expected to extend the service life and are now compliant with AS3000 – Electrical Cabling Standards. The number of aeration units has doubled, with the change in technology utilizing water cooled motors which should further increase the life of the units.



Figure 4 – Aerator Project

Karumba Sewerage Scheme

- Between 1-29 September, six (6) low pressure pumps were replaced, dropping slightly below the monthly average (Figure 6 - Sewer Reticulation Pump Replacements).
- The Golf Course Irrigation maintenance and upgrades continue. Council officers and local contractors conducted investigatory works early September and follow up works have been planned. Each connection will be upgraded to be waterproofed and enhance ongoing reliability.
- Scope is being developed for the replacement of the membranes. This is a priority for the Water and Waste team at present. Additional information has become available and as a result a subsequent recommendation report will be presented to Council to resolve the preferred way forward.
- Karumba Sewage Treatment facility treated approximately 4ML between 1- 29 September (Figure 5 - Total Monthly inlet flow for Karumba STP).

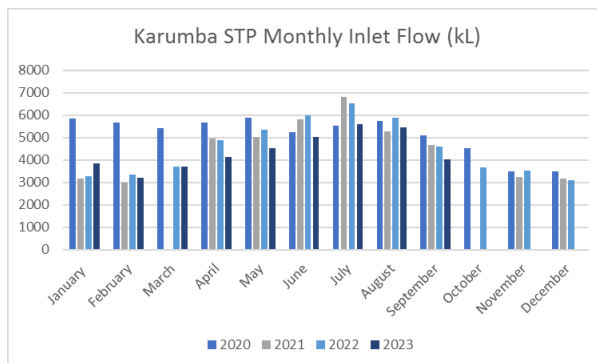


Figure 5 - Total Monthly inlet flow for Karumba STP

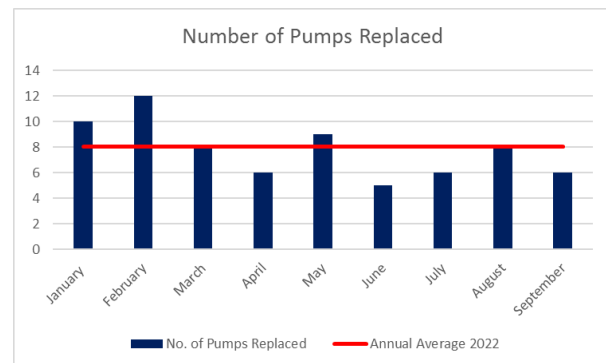


Figure 6 - Sewer Reticulation Pump Replacements

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Waste Services

- The Report by *Resource Innovations* in relation to Council's Waste Operations Audit is expected early October.
- The monthly contract meeting with *Wanless Pty Ltd* is scheduled for 4 October 2023.
 - Contractor has advised Traffic Police issued a warning for the overall height of the truck when transporting the 30m skips from Karumba. Wanless are organising a permit for travel with the bins through TMR and NHVR. The skip bins being transported are Council's Assets.
 - The Landfill Fire reported to the Department of Environment and Science (DES) on 07/09/23 is still pending outcome advice, once received, Council will be informed.
 - Additional resources continue to be investigated by the Contractor.
- Annual scale calibration has been scheduled for 12 October.
- Water and Waste are working with CSC's EO to conduct a signage review. The revised options have been drafted in accordance with the Australian Standards and are below for information. The new signage will assist self-haul disposals to reduce waste stream contaminations. This initiative will also support ongoing licence compliance.

BUSINESS PAPERS

Compliance

| Item | Description | Due | Status | Comment |
|------|--|---------|--------|---|
| 1 | <u>Service Provider Annual Registration</u> | July 23 | ✓ | <u>Complete.</u> |
| 2 | <u>Waste Annual Data Survey</u> | Aug 23 | ✓ | <u>Complete.</u> Data has been estimated as Councils systems do not support data management for the indicators. |
| 3 | <u>Queensland Government Key Performance Indicator Reporting</u> | Oct 23 | ✓ | <u>Complete.</u> Some data has been estimated as Councils systems do not support data management for all indicators. |
| 4 | <u>Waste Environmental Permit Report</u> | Nov 23 | ○ | Pending. |
| 5 | <u>Sewerage Environmental Permit Report</u> | Nov 23 | ○ | Pending. |
| 6 | <u>Drinking Water Quality Management Plan Annual Report</u> | Dec 23 | ✓ | On track. Consultant engaged to complete as part of the statutory review. |
| 7 | <u>Fluoride Public Health Report</u> | Qtrs | ✓ | <u>Complete.</u> |

Projects – Capital & Funded Works Underway

| Project No. | Project Name | On Time | On Budget | Comment |
|-------------|--|---------|-----------|---|
| CO2411 | Waste - New fencing and repair fencing at Normanton Landfill | ✓ | ✓ | Order has been placed. |
| CO2410 | Waste - Security System Design and install - Karumba | ✓ | ✓ | Order has arrived and programming has commenced. |
| CO2409 | Waste - Security System Design and install - Normanton | ✓ | ✓ | Installation has commenced. Order has arrived and programming and installation has commenced. |
| CS2403 | Sewer - Analyser Upgrades / Replacement Program | ✓ | ✓ | Quotes being sought. |
| CS2401 | Sewer - Generator for Pump Station 3 | ○ | ○ | Quotes being sought. |
| CS2202 | Sewer - Karumba - Pump Replacement (eone) | ✓ | ✓ | Stage 1 complete. |
| CS2405 | Sewer - Karumba Sewerage Upgrades and Renewals | ○ | ○ | Specifications being finalized for quotation process to commence. This project includes the enhancements of the Irrigation system. |
| CS2201 | Sewer - Karumba STP - Membrane Replacement & Skid Renewal | ○ | ○ | Options analysis and specification being finalized and will be presented to Council. |
| CS2404 | Sewer - Pump Replacement Program | ✓ | ✓ | Commenced. Additional quotes being sourced. |
| CS2402 | <i>Sewer - STP – Aerators</i> | ✓ | ✓ | <u>Complete.</u> |

BUSINESS PAPERS

| Project No. | Project Name | On Time | On Budget | Comment |
|-------------|--|---------|-----------|--|
| CW2406 | Water - Analyser Upgrades / Replacement Program | ✓ | ✓ | First upgrade ordered. Quotes being sought for remainder of scope. |
| RRF001A | Water - Glenore Weir Raw Water Upgrade - Emergency Intake Structure | ○ | ○ | Engineer currently undertaking review of system requirements to inform works. |
| CW2204 | Water - Glenore Weir Water Pipe Replacement Planning Project | ✓ | ✓ | On Track. Consultation with TMR and QRail to commence. |
| CW2405 | Water - Karumba Chlorination Renewal | ✓ | ✓ | Prioritisation underway and quotes to be sought. |
| RRF002 | <i>Water - Karumba Water Tower/Reservoirs On site Chlorine Generator</i> | ✓ | ✓ | <u>Complete.</u> |
| CW2402 | Water - Meter Replacement Program - Pending advice in Smart Metering Business Case | ○ | ○ | Draft RFT being reviewed by Council officers ahead of release to Market. |
| RRF005 | Water - Normanton Treatment Plant - Replacement of Soda Ash Dosing system | ✓ | ✓ | On track for 19 th October. See Figures Mechanical build – 75% Control Panel – 90% Skid Wiring has commenced |
| CW2401 | Water - Normanton Water Treatment Plant Storage Upgrades | ○ | ✓ | Prioritisation underway and quotes to be sought. |
| CW2408 | Water - Pump Replacement Program | ✓ | ✓ | Quotes being sought. |
| CW2403 | Water - SCADA / Telemetry Renewals | ✓ | ✓ | Awaiting install. |
| WQ2205 | <i>Water - Treatment Plant - Controls/Monitoring - Priorities to be established.</i> | ✓ | ✓ | <u>Complete.</u> |



Figure 7 - Soda Ash Dosing System Construction Progress

Operational Works / Projects raised by Council

| Date | Ref | Description | On Time | On Budget | Comment |
|------|-----|-------------|---------|-----------|---------|
|------|-----|-------------|---------|-----------|---------|

BUSINESS PAPERS

| <u>Date</u> | <u>Ref</u> | <u>Description</u> | <u>On Time</u> | <u>On Budget</u> | <u>Comment</u> |
|-------------|------------|--|----------------|------------------|--|
| 17/05/23 | 2 | Waste Operational Audit Engage an experienced and specialized environmental consultant to identify specific obligations on a contractor to support Council in meeting its obligations at the refuse sites. | ✓ | ✓ | Site visit complete. Pending submission of report by Resource Innovations. |
| 21/06/23 | 3 | Customer Service Standards | ○ | ✓ | Works continue to review the Customer Service Standards including benchmarking and comparison against surrounding Council's and those of similar size. |
| 20/11/23 | 4 | Water and Waste Resourcing Investigate alternate arrangements to deliver services. | ○ | ○ | Scope being finalized for release. |

Consultation (Internal/External):

- Michael Wanrooy - Director of Engineering
- Natasha Glaskin – Manager Water and Waste
- Joe Beddows – Technical Officer (Water and Waste)
- Matthew Brennan – Project Engineer
- Executive Leadership Team
- Jacinda Sceresini – Executive Officer (Projects, Communication and Governance)
- *Resource Innovations*
- Trades and operational staff
- *TEG Consultants*
- *AgNr Consultants*
- *Wanless Pty Ltd*
- Department of Environment and Science

Legal Implications:

- Low.

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Financial and Resource Implications:

- High.

Resources

Water and Waste formally acknowledge the support being provided by Assets & Trades to continue to manage critical operations during shortages.

Resourcing shortages are critical for operation of the Water Treatment Plant in Normanton.

Financial

| Row Labels | Sum of Current Budget | Sum of YTD Actual | Sum of Order Value | Sum of Total Actual |
|-------------------------------------|-----------------------|-------------------|--------------------|---------------------|
| Operating Expenditure | 6,724,388 | 614,078 | 379,701 | 993,778 |
| Landfill/ Waste Transfer Operations | 979,853 | 193,674 | 46,643 | 240,316 |
| Raw Water Network | 55,000 | 436 | 0 | 436 |
| Refuse Collection | 203,083 | 42,021 | 0 | 42,021 |
| Sewerage | 1,923,140 | 128,798 | 107,437 | 236,236 |
| Water | 3,563,313 | 249,149 | 225,621 | 474,769 |
| Operating Income | -4,284,500 | -1,784,679 | 0 | -1,784,679 |
| Landfill/ Waste Transfer Operations | -737,000 | -389,651 | 0 | -389,651 |
| Refuse Collection | 0 | -3,628 | 0 | -3,628 |
| Sewerage | -1,695,000 | -772,423 | 0 | -772,423 |
| Water | -1,852,500 | -618,977 | 0 | -618,977 |
| Grand Total | 2,439,888 | -1,170,601 | 379,701 | -790,900 |

Risk Management Implications:

- Continue to monitor.

BUSINESS PAPERS

11.4 ASSET MANAGEMENT REPORT

| | |
|----------------------|---|
| Attachments: | NIL |
| Author: | Tom Loadsman - Assets Manager |
| Date: | 4 October 2023 |
| Key Outcome: | Day to day management of activities within Engineering Services Directorate |
| Key Strategy: | As per the Departmental Plan for Engineering Services |

Executive Summary:

This report provides information and updates to Council on various tasks that are facilitated within the Asset Managers team. Items of particular interest are discussed in further detail within the report:

RECOMMENDATION:

That Council:

1. receive the Asset Management Report as presented; and
2. that those matters not covered by resolution be noted.

Background:

Action Items Table

| Date: | Ref: | Action | Status | Comment |
|--------------|------|---|---------------|--|
| September 20 | 012 | Concessions not granted. Upgrade the signage to provide passcode to airside traffic. | Part complete | Sign in construction |
| September 20 | | Solar Light at the Rodeo Grounds Gate | Part Complete | Replacement Light ordered |
| September 20 | | Asset Manager to have the necessary repairs undertaken and shade sails returned as soon as possible | Noted | Town crew to work with Trades to find suitable time to reattached shade cloths |

BUSINESS PAPERS

Plant Replacement Program

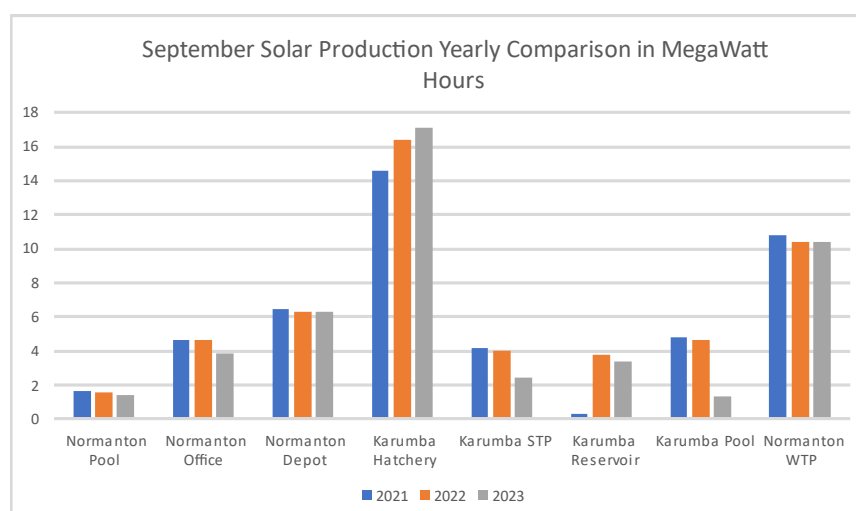
- 2 x Dual Cab Hilux – Pacific Toyota – October fit out booked
- Single Cab Hilux RLO – Pacific Toyota – In quarantine, fit out TBA
- Single Cab Hi-rider Hilux – John Cole – Being fit out at Rydweld and Rolland Graf
- Single Cab petrol Hilux's – John Cole – Being fit out at Rydweld and Rolland Graf
- Dual Cab Hilux 4x4 – John Cole – One in production, one with no eta
- Grader – Hastings – Delivered with pre inspection complete.
- Isuzu Tilt Tray Truck – Ordered – March body build, Expected Delivery May
- Isuzu WTP Tipper – Ordered – Expected Delivery May
- Isuzu Tipper – Ordered - Expected Delivery May
- Plumbers Truck – Ordered – No ETA, possible build date of January
- Replacement Dual cab Hilux P1150 – October fit out booked
- 2024 Grader and light vehicle tender released and will be finalised on the 5th of October.
- Kubota Excavator prices received.

Plant and Fuel

Plant recovery is not available again this month due to a mismatch between Definitv and Synergy. I will update these figures next month when they are more accurate.

Solar System Performance

The chart below details the solar production for the month of August in comparison to previous years. The LWBDC is now back online, producing a healthy amount of energy however this was affected by communications issues which will bump up the figures slightly. The Karumba STP has similar communications issues however the units are still producing power.



BUSINESS PAPERS

Below is a lifetime energy produced by each site multiplied by the average rate of power of 22c per kwh. This does not include over production where energy is sent to the grid at a lower cost.

| Site Name | Lifetime energy Useage Mwh | Estimated Recovery |
|-----------------------|----------------------------|----------------------|
| Normanton Pool | 40.68 | \$ 8,949.60 |
| Normanton Office | 109.93 | \$ 24,184.60 |
| Normanton Depot | 163.43 | \$ 35,954.60 |
| Karumba Hatchery | 326.76 | \$ 71,887.20 |
| Karumba STP | 98.29 | \$ 21,623.80 |
| Karumba Reservoir | 91.98 | \$ 20,235.60 |
| Karumba Pool | 111.79 | \$ 24,593.80 |
| Normanton WTP | 253.01 | \$ 55,662.20 |
| Total Recovery | 1195.87Mwh | \$ 263,091.40 |

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Capital Works Programme

Work has begun on the 23/24 capital works programme. The table below shows the current completion percentage and the operational stage.

| Project Description | Completion % | Stage |
|--|--------------|--|
| Buildings - Normanton Depot Workshop Office - Refurbish | 5% | Scheduled 2024 |
| Buildings - 17 Palmer Street - Internal repaint | 35% | Awarded |
| Buildings - 17 Palmer Street - Renew kitchen/Bathroom | 85% | Tiling/Electrical/finishes |
| Buildings - 52 Green Street - Replace kitchen/Fix Bathroom | 25% | Ordered/Scheduled Nov 23 |
| Buildings - Les Wilson Barra Discovery Centre - Barra pond pump installation | 50% | Pump onsite, civil/plumbing works currently underway |
| Buildings - Les Wilson Barra Discovery Centre - Water Ingress Prevention | 5% | Design/Planning |
| Buildings - 2/150 Yappar Street - Replace shade cloth with roof sheeting | 5% | Scheduled 2024 |
| Buildings - Normanton Shire Office - Airconditioning system (engineering) | 30% | Awarded |
| Buildings - 38 Woodward Street - Veranda repairs | 5% | Scheduled 2024 |
| Buildings - Burns Philip - Renew box guttering | 10% | Technical Assessments |
| Footpaths - New or renewals based on condition assessment | 5% | Planning |
| Buildings - Normanton Shire Office - Renew box guttering | 5% | Technical Assessments |
| Buildings - Brown Street Units - Renew kitchen, floors & internal repaint | 5% | Scheduled 2024 |
| Buildings - Depot Store Mezzanine Floor - Enclose for Records Storage | 5% | Planning |
| Buildings - Burns Philip - Top office repairs | 5% | Scheduled 2024 |
| Other - Normanton Water Park - Control system | 25% | Ordered |
| Buildings - 12 Airport Road - External repaint | 10% | Quotations |
| Flood Camera - New camera at Mitchell River | 0% | Tentative/Funded |
| Flood Gauges - Refurb existing gauges | 0% | Tentative/Funded |
| Buildings - 1 Brodie Street - Replace floor coverings | 5% | Moved to Other Priorities |
| Buildings - 2 Norman Street - Roof Renewal | 20% | Return to Quotations Contractor pulled out |
| Buildings - 2/72 Thompson Street - Refurb entire unit | 5% | Planning |
| Buildings - 23 Woodward Street - External painting | 10% | Quotations |
| Buildings - 36 Woodward Street - External repaint | 10% | Quotations |
| Waste - Security System Design and install - Karumba | 40% | Ordered and Installation scheduled |
| Waste - Security System Design and install - Normanton | 40% | Ordered and Installation scheduled |
| Cemetery - priorities from Masterplan Karumba & Normanton | 0% | Technical Assessments |

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Normanton Pool Kiosk and Changerooms – LRCIP funding

Design has been altered based upon previous community feedback, continuing consultation between engineering and communities’ departments. Below is a draft version of the design, we are planning to return to community consultation for final comments before progressing.

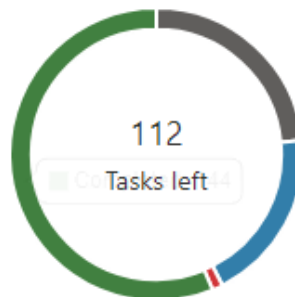


BUSINESS PAPERS

Trades Report

The Trades department have performed multiple reactive, preventative, and capital works over the month of August with Notable items are provided in more detail below. Sean is working through the backlog of electrical/technical jobs whilst also supporting the water and waste team. We have installed new number plate recognition cameras for both dumps and he is programming these up to hopefully reduce theft. Robert has been busy with plumbing inspections, sewer and water meter installations/disconnections and other maintenance tasks. Malcolm is continuing work on 17 Palmer Street as discussed below as well as completing the installation of the “We Are One” statue on the main street. The team also moved a camp from 7mile to middle camp and returned to install a second toilet block the next week.

Status



| | |
|-------------|-----|
| Not started | 60 |
| In progress | 49 |
| Late | 3 |
| Completed | 144 |

Asset Works Department Job Status – (23/24 FY)

BUSINESS PAPERS

17 Palmer Street

Renovations continue with the kitchen and bathroom nearing completion.



Consultation (Internal/External):

- Michael Wanrooy – Director of Engineering
- Executive Leadership Team
- Trades and operational staff

Legal Implications:

- Low – within operational parameters

Financial and Resource Implications:

- Low - Within Budget

Risk Management Implications:

- Within normal operating parameters.

BUSINESS PAPERS

11.5 WORKSHOP REPORT

| | |
|----------------------|--|
| Attachments: | NIL |
| Author: | William Bollen - Workshop Foreman |
| Date: | 4 October 2023 |
| Key Outcome: | 5.1 - Integrated and timely provision and management of sustainable infrastructure and assets |
| Key Strategy: | 5.1.1 Develop a Strategic Infrastructure and Asset Management Plan to guide the provision, maintenance, decommissioning, replacement and enhancement of Council assets and infrastructure. |

Executive Summary:

This report provides information and updates to Council on various maintenance and repairs that are facilitated within the Workshop.

RECOMMENDATION:

That Council:

1. receive the Workshop Report as presented; and
2. that those matters not covered by resolution be noted.

Background:

Please note majority of these service and repairs include travel time and some minor defects are not recorded below.

| Plant Type | Plant Number | Maintenance Task |
|-------------------|---------------------|---|
| Hilux | P9918 | Service |
| Hilux | P1170 | Repair ABS loom |
| Grader | P3717 | 250hr Service, repair harness to alternator, repair short at injector, change ball cups, adjust circle, adjust blade slides, replace cutting edge, clean cooling system, repair harness to ECM. |
| Float | P0394 | Adjust brakes and grease |
| Hilux | P9934 | Logbook Service, replace all 4 tyres |
| Hilux | P9933 | Logbook Service, repair damaged indicator circuit |
| Hilux | P9808 | Logbook Service |
| Stabilizer | P3811 | Service following Manufacturers specification |
| Grader | P3316 | 250hr Service and take fluid samples |
| Hilux | P1168 | Logbook Service |
| Truck | P2903 | Logbook Service |
| Cruiser | P1172 | Logbook Service Note-Windscreen needs replacing |
| Grader | P3515 | General Service, adjust circle, diagnose wiper issue |

BUSINESS PAPERS

| | | |
|-------------|------------|---|
| Loader | P3701 | Replace 2x wear plates on bucket edge corners using existing bolts and nuts |
| Prime Mover | P2403 | Logbook Service, rear mudguard on order |
| Grader | P3316 | Manufacturer Log Service |
| Skid Steer | P3810 | Replace all drive hoses both sides of machine, replace all cab filters, repair hole in A/C vent tube, replace cab mounts, fill with hydraulic oil |
| Kubota | P4013 | Service, repair cracks in deck, fit plate to guard |
| Hilux | P9807 | 120,000klm Service, replace UHF Aerial |
| Cruiser | P9928 | Replace windscreen, replace spare tyres x2 |
| Trailer | P4017 | Replace 5 core harness and taillights |
| Cruiser | P9925 | 80,000klm Service |
| Cruiser | P9314 | Replace battery and test alternator |
| Trailer | - | Replace light plug and repair clamp on fuel pod |
| Cruiser | P9936 | Replace Isolator, clear fault codes, replace H4 bulb. |
| Cruiser | P1165 | 60,000klm Service |
| Hilux | P9933 | Logbook Service |
| Hilux | P9934 | Logbook Service |
| Grader | P3515 | Repair loom to A/C compressor and clean cooling system |
| Hilux | P1771 | Logbook service, check A/C system |
| Cruiser | P9923 | Repair mudguards |
| Cruiser | P9919 | Windscreen replacement, Service, Tyres |
| Cruiser | P9936 | Repair UHF handpiece wire, lube drivers door |
| | | Waiting on parts |
| Truck | P2902 | Bell Housing |
| Backhoe | P3609 | Engine replacement |
| P3011 | Skid Steer | Hydraulic rams |

Consultation (Internal/External):

- Nil.

Legal Implications:

- Nil.

Financial and Resource Implications:

- Nil.

Risk Management Implications:

- Within normal operating parameters.

BUSINESS PAPERS

11.6 BUILDING AND PLANNING REPORT

Attachments: NIL
Author: Elizabeth Browning - Engineering Records Operator
Date: 4 October 2023

Key Outcome: 4.1 - Sustainable urban and rural development

Key Strategy: 4.1.1 Ensure development accords with Carpentaria Shire Council's planning scheme, planning instruments, codes and legislation.

Executive Summary:

The report is to advise Council of relevant planning and building activities within the Shire for the month of September 2023.

RECOMMENDATION:

That Council note and accept the content of the Building and Planning Report as presented.

Background:

Planning Applications Received

| DA No. | Applicant | Address | Application Type | Status |
|--------|-----------|---------|------------------|--------|
| N/A | | | | |

Planning Applications Approved

| DA No. | Applicant | Address | Application Type | Status |
|--------|---|--|--|--------------------------|
| I/2308 | BPK Wren Pty Ltd c/- RPS AAP Consulting | 18 Philp Street Normanton QLD 4890 (Lot 5 SP136532) | MCU (Multiple Dwelling) 4 duplex units | Approved with conditions |
| I/2315 | Andrew Murphy | 1 Beard Crescent Normanton QLD 4890 (Lot 1 RP902029) | MCU Building on Industrial Lot) Carports & access | Approved with conditions |

Building Applications Received by Building Certifier

| DA No. | Applicant | Address | Application Type | Value |
|--------|-----------|---------|------------------|-------|
| N/A | | | | |

BUSINESS PAPERS

Non-Conformance

| DA No. | Applicant | Address | Application Type | Status |
|--------|-----------|---------|------------------|--------|
| N/A | | | | |

Applications pending waiting on further information (Applicants advised)

| DA No. | Applicant | Address | Application Type | Date Received |
|--------|--|--|--|---|
| I/2227 | Epic Environmental Pty Ltd on behalf of AACo | (Lot 2 TD1, Lot 1 & 2 on TD4, & Lot 166 SP276509 | Assessment Determination – Gulf Irrigation Project | 01/12/2022. (Request for Third Party advice) |
| I/2302 | tba | 3 Ellis Street, Normanton 4890 | Dual occupancy | tba |
| I/2304 | Tba | Karumba Point Caravan Park, Karumba QLD 4891 | Purchase State Land (boundary realignment – Lot 11 SP258858) | tba |

Consultation (internal/external)

- Jennifer Roughan – Consultant Town Planner
- Peter Watton – Project Manager/Building Certifier
- Stacey Devaney – Senior Planner, RPS
- Marina Dunstan – Senior Associate, Preston Law
- Dept of State Development, Infrastructure, Local Government and Planning
- Dept of Environment and Science

Legal implications

- N/A

Policy Implications

- N/A

Financial and Resource Implications

- N/A

Risk Management Implications

- Low – risks are within normal operational parameters.

BUSINESS PAPERS

11.7 FAST TRACKED PLUMBING APPLICATION OPTION - OPT OUT

| | |
|----------------------|---|
| Attachments: | NIL |
| Author: | Tom Loadsman - Assets Manager |
| Date: | 4 October 2023 |
| Key Outcome: | Day to day management of activities within Engineering Services Directorate |
| Key Strategy: | As per the Departmental Plan for Engineering Services |

Executive Summary:

Council officers are requesting a resolution that Council will not deal with any Plumbing applications relating to permits for work to be carried out in its local government area as fast-track applications (a fast-track opt-out declaration).

RECOMMENDATION:

That Council opt out of accepting 2 day “fast tracked plumbing applications.”

Background:

Under the *Plumbing and Drainage Regulations 2019*, Councils have 10 business days to assess plumbing applications and issue permits. Under this same legislation there is an option to “fast track” applications in which Council must have assessed and issued permits within 2 business days should all items be in order.

The current process requires our Plumbing and Admin team to process the application and take payment based upon the information provided. The application must then be assessed by Council’s Plumbing Inspector who can confirm the application is correct and advise if approval is granted. Due to limited staff availability, this process often takes up to 10 days to complete.

Under section 40 (1) of the *Plumbing & Drainage Regulation 2019*, local governments may;

- (1) *A local government may, by resolution, declare that it will not deal with any applications relating to permits for work to be carried out in its local government area as fast-track applications (a fast-track opt-out declaration).*

Consequently, if the local government makes a fast-track declaration for its local government area, it must;

- (a) *publish the declaration on its website; and*
- (b) *give a copy of the declaration to—*
 - (i) *the chief executive; and*
 - (ii) *if the local government is a participating local government for a distributor retailer—the distributor-retailer; and*
- (c) *ensure a copy of the declaration may be inspected, free of charge, at the local government’s public office.*

BUSINESS PAPERS

Conclusion

The ensure continual compliance with the legislation, it's our recommendation that a resolution be made to OPT out of fast-tracked plumbing applications within our local government area.

Consultation (Internal/External):

- Michael Wanrooy – Director of Engineering
- Manager of Water and Waste
- Plumbing inspector
- Building and planning officers

Legal Implications:

- Low – within operational parameters

Financial and Resource Implications:

- Low - Within Budget

Resources –

- Within normal operating parameters.
- Council officers would not be able to manage multiple fast-tracked applications. Currently the implications on resources to manage a fast-tracked application are significant and detract from other critical functions of the team. Risk Management Implications
- Council's risk of non-compliance with the Regulation will be reduced if the resolution to opt out of the fast-tracked application is resolved.

BUSINESS PAPERS

11.8 PURCHASE OF ADAS CALIBRATION SYSTEM

| | |
|----------------------|---|
| Attachments: | 11.8.1. Logicar ADAS Brochure ↓ |
| Author: | Tom Loadsman - Assets Manager |
| Date: | 4 October 2023 |
| Key Outcome: | Day to day management of activities within Engineering Services Directorate |
| Key Strategy: | As per the Departmental Plan for Engineering Services |

Executive Summary:

Council officers are requesting to purchase an Advanced Driver Assistance System calibration unit due to the high number of vehicles requiring replacement windscreens.

RECOMMENDATION:

That Council purchase an ADAS calibration unit up to the value of \$35,000

Background:

The workshop is required to replace on average 50 windscreens per year. Currently all Hilux and Prado model cars have ADAS systems with models such as Landcruiser's and Isuzu's expected to have these systems in the near future. These ADAS units are mounted on the windscreen and include sensors such as lane assist, emergency braking, traffic sign recognition and adaptive cruise control.

Currently vehicles with ADAS units that require windscreens to be replaced are done so without calibration of the ADAS unit. If these remain uncalibrated, it is possible that this may cause the vehicle to assist the driver in a manner with is not required, potentially causing an incident. Currently no other businesses within our Shire have ADAS calibration units, and customers are required to sign waivers to push responsibility onto the drivers, a direction Council officers advised Council to not pursue due to legality risks. Notwithstanding, the wait time for windscreens to be replaced by other businesses in town during the tourist season can be 3-4 weeks. ADAS calibration from businesses in Cairns can cost up to \$600 each plus the costs of driving/transporting the vehicles to and from Cairns.

To ensure Council officers can replace windscreens in vehicles with ADAS systems installed, it is proposed that Council purchase an ADAS calibration unit to the value to \$35,000. This calibration unit is compact and can be wheeled out into the workshop in front of the vehicle where the calibration can take place. All units quoted include onsite training with the workshop staff with some models requiring licence fees of up to \$1000 per year.

Conclusion

It is recommended that Council release a budget of up to \$35000 from the plant reserve for the purchase of an ADAS unit to assist works staff with calibration on new vehicles.

BUSINESS PAPERS

Consultation (Internal/External):

- Michael Wanrooy – Director of Engineering
- Workshop Foreman

Legal Implications:

- High – Without this unit windscreen replacements could cause unpredictable vehicle movements.

Financial and Resource Implications:

- Medium – No budget currently allocated.

Resources –

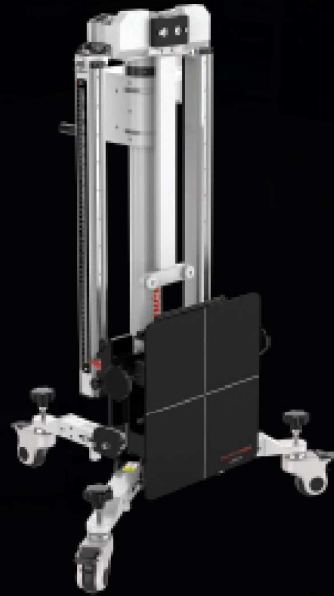
- Within normal operating parameters.

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Workshop Equipment & Service

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ADVANCED DRIVER ASSISTANCE SYSTEMS



FEATURES

- Easy step by step set up, specific to OEM requirements, using either the LAUNCH AUSCAN or the LAUNCH EUROTAB diagnostic tool.
- Fully foldable design consists of folding base, close-fitting foldable arms and foldable crank handle for easy storing and transportation requirements.
- Multi-functional base integrates 360° rotating wheels, wheel locks and fine-tuning height-adjustment to adapt to uneven ground levels.
- Equilateral, 3-point triangle design of the base ensures a stable frame.
- Digital distance laser for accurate and precise height adjustments.
- Five line laser and fine-tuning adjustments knob helps to easily center the device both parallel and square to the vehicle for precise calibrations.
- Special small target design makes it easier to transport and store.
- 23-style manufacturer standard targets provide one-stop calibration service.

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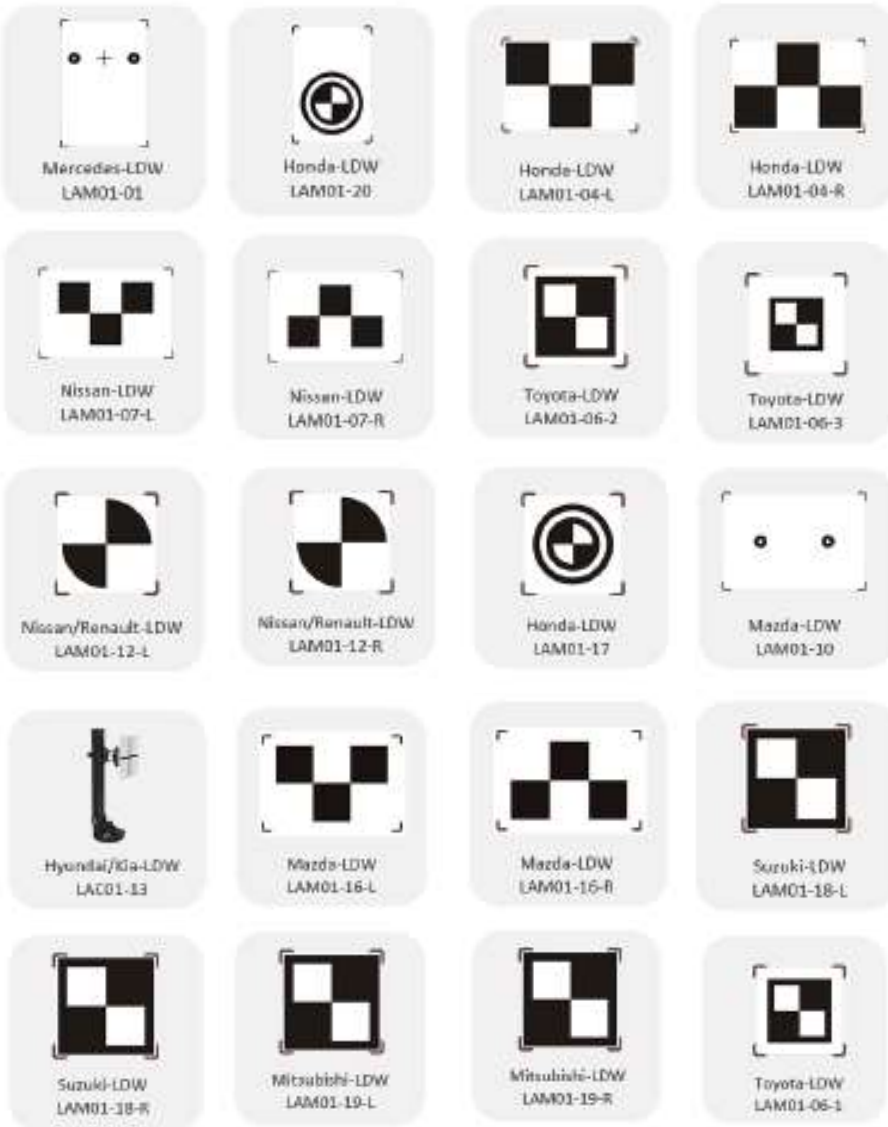
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LDW Large Targets



LDW Target Extension Rod



Radar Targets



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BUSINESS PAPERS

11.9 PURCHASE OF NEW WHEEL LOADER

| | |
|----------------------|---|
| Attachments: | NIL |
| Author: | Tom Loadsman - Assets Manager |
| Date: | 4 October 2023 |
| Key Outcome: | Day to day management of activities within Engineering Services Directorate |
| Key Strategy: | As per the Departmental Plan for Engineering Services |

Executive Summary:

The current 966k loader is used primarily to load quad and triple road trains as part of the road construction programme and has accumulated a high number hours. Unplanned maintenance is begging to increase and major maintenance will be required in the short term. This report proposed to replace the current 966 loader with a comparable model.

RECOMMENDATION:

That Council:

1. Release budget funds of \$825,000 for a new 966K Loader
2. Auction existing 966k loader.

Background:

P3701 - Caterpillar Loader 966K – Purchased in 2015 – 9098 hours.
Recovery (post 2019) - \$623,632.79.
Costs (post 2019) – \$379,140.88.
2019 - 2023 Net position \$244.491.91

This loader has a high number of hours and is approaching its midlife refurbishment. The wiring harness is starting to show signs of wear and this machine also requires a cylinder pin rebuild that of which will require external workshop services at a high cost to Council. Estimated costs for this work is in excess of \$100,000. The machine has had emissions control modifications which are also expected to cause grief into the future. The current sized loader has a bucket size of 4.8m which is required to be able to load quads and triple in a reasonable time as per the works schedule.

P3008 - Caterpillar Loader 950H – Purchased in 2009 – 10026 hours.
Recovery (post 2019) – \$130,643.56
Costs (post 2019) – \$130,737.12
Net position – \$93.44

We also have a 950K loader that is used primarily at the Normanton waste facility. This machine has been modified with solid tyres and is used for fire breaks and in Dump fire situations. It also plays an important role in loading trucks and transferring material when the 966 is out of town. It is estimated that this machine would return \$130,000 if sold at Auction, but that would leave council without a backup loader for operations closer to town.

BUSINESS PAPERS

Options

1. Replace P3701 with the equivalent of a 966 Loader at an estimated cost of \$825,000
2. Replace P3701 with the equivalent of a 950SZ at an estimated cost of \$750,000

Conclusion:

It is the recommendation of Council officers to purchase one new loader to replace the existing 966K. The estimated cost of a new loader is \$825,000 with the old loader estimated to recover \$300,000 upon sale. It has been advised by Council officers that a 950 would not be suitable for this task as the smaller bucket size of 3.6m holds considerably less material.

Consultation (Internal/External):

- Michael Wanrooy – Director of Engineering
- Workshop Foreman
- Works Manager

Legal Implications:

- Low – within operating parameters

Financial and Resource Implications:

- Medium – No budget currently allocated.

Resources –

- Within normal operating parameters.

BUSINESS PAPERS

11.10 PURCHASE OF NEW MINI EXCAVATOR

| | |
|----------------------|---|
| Attachments: | NIL |
| Author: | Tom Loadsman - Assets Manager |
| Date: | 4 October 2023 |
| Key Outcome: | Day to day management of activities within Engineering Services Directorate |
| Key Strategy: | As per the Departmental Plan for Engineering Services |

Executive Summary:

RECOMMENDATION:

That Council purchase the Kubota Excavator and trailer at a cost of \$91127.00

Background:

Council resolved to purchase a replacement excavator in the 2023 budget meeting for a budget of \$80,000 with a trade in value of \$15,000. We have received two quotations for this excavator, both of which were conforming.

| All Class Kubota – U25-3HG | | Hastings Deering – Cat 302 2.5t | |
|-----------------------------|-------------|---------------------------------|--------------|
| Excavator & Accessories | \$64,164.60 | Excavator and Accessories | \$98,665 |
| Dual Axle Aluminium Trailer | \$17,849.70 | Dual Axle Aluminium Trailer | \$9290.00 |
| Total Costs | \$82014.30 | Total Costs | \$107,955.00 |

Conclusion:

Council officers recommend the Kubota U25-3HG on the grounds of price and equipment familiarity.

Consultation (Internal/External):

- Michael Wanrooy – Director of Engineering
- Workshop Foreman
- Works Manager

Legal Implications:

- Low – within operating parameters

Financial and Resource Implications:

- Low – Budget Allocated

Resources –

- Within normal operating parameters.

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- 12 GENERAL BUSINESS**
- 13 CLOSURE OF MEETING**