

Notice of Meeting

Audit, Risk and Improvement Committee Meeting

An Audit, Risk and Improvement Committee Meeting of Byron Shire Council will be held as follows:

Venue	Conference Room, Station Street, Mullumbimby
Date	Thursday, 17 November 2022
Time	11.30am

Esmeralda Davis
Director Corporate and Community Services

I2022/1623
Distributed 10/11/22



BYRON
SHIRE
COUNCIL

CONFLICT OF INTERESTS

What is a “Conflict of Interests” - A conflict of interests can be of two types:

Pecuniary - an interest that a person has in a matter because of a reasonable likelihood or expectation of appreciable financial gain or loss to the person or another person with whom the person is associated.

Non-pecuniary – a private or personal interest that a Council official has that does not amount to a pecuniary interest as defined in the Code of Conduct for Councillors (eg. A friendship, membership of an association, society or trade union or involvement or interest in an activity and may include an interest of a financial nature).

Remoteness – a person does not have a pecuniary interest in a matter if the interest is so remote or insignificant that it could not reasonably be regarded as likely to influence any decision the person might make in relation to a matter or if the interest is of a kind specified in the Code of Conduct for Councillors.

Who has a Pecuniary Interest? - a person has a pecuniary interest in a matter if the pecuniary interest is the interest of the person, or another person with whom the person is associated (see below).

Relatives, Partners - a person is taken to have a pecuniary interest in a matter if:

- The person’s spouse or de facto partner or a relative of the person has a pecuniary interest in the matter, or
- The person, or a nominee, partners or employer of the person, is a member of a company or other body that has a pecuniary interest in the matter.

N.B. “Relative”, in relation to a person means any of the following:

- (a) the parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descends or adopted child of the person or of the person’s spouse;
- (b) the spouse or de facto partners of the person or of a person referred to in paragraph (a)

No Interest in the Matter - however, a person is not taken to have a pecuniary interest in a matter:

- If the person is unaware of the relevant pecuniary interest of the spouse, de facto partner, relative or company or other body, or
- Just because the person is a member of, or is employed by, the Council.
- Just because the person is a member of, or a delegate of the Council to, a company or other body that has a pecuniary interest in the matter provided that the person has no beneficial interest in any shares of the company or body.

Disclosure and participation in meetings

- A Councillor or a member of a Council Committee who has a pecuniary interest in any matter with which the Council is concerned and who is present at a meeting of the Council or Committee at which the matter is being considered must disclose the nature of the interest to the meeting as soon as practicable.
- The Councillor or member must not be present at, or in sight of, the meeting of the Council or Committee:
 - (a) at any time during which the matter is being considered or discussed by the Council or Committee, or

- (b) at any time during which the Council or Committee is voting on any question in relation to the matter.

No Knowledge - a person does not breach this Clause if the person did not know and could not reasonably be expected to have known that the matter under consideration at the meeting was a matter in which he or she had a pecuniary interest.

Non-pecuniary Interests - Must be disclosed in meetings.

There are a broad range of options available for managing conflicts & the option chosen will depend on an assessment of the circumstances of the matter, the nature of the interest and the significance of the issue being dealt with. Non-pecuniary conflicts of interests must be dealt with in at least one of the following ways:

- It may be appropriate that no action be taken where the potential for conflict is minimal. However, Councillors should consider providing an explanation of why they consider a conflict does not exist.
- Limit involvement if practical (eg. Participate in discussion but not in decision making or vice-versa). Care needs to be taken when exercising this option.
- Remove the source of the conflict (eg. Relinquishing or divesting the personal interest that creates the conflict)
- Have no involvement by absenting yourself from and not taking part in any debate or voting on the issue as of the provisions in the Code of Conduct (particularly if you have a significant non-pecuniary interest)

Committee members are reminded that they should declare and manage all conflicts of interest in respect of any matter on this Agenda, in accordance with the [Code of Conduct](#).

RECORDING OF VOTING ON PLANNING MATTERS

Clause 375A of the Local Government Act 1993 – Recording of voting on planning matters

- (1) In this section, **planning decision** means a decision made in the exercise of a function of a council under the Environmental Planning and Assessment Act 1979:
- (a) including a decision relating to a development application, an environmental planning instrument, a development control plan or a development contribution plan under that Act, but
- (b) not including the making of an order under that Act.
- (2) The general manager is required to keep a register containing, for each planning decision made at a meeting of the council or a council committee, the names of the councillors who supported the decision and the names of any councillors who opposed (or are taken to have opposed) the decision.
- (3) For the purpose of maintaining the register, a division is required to be called whenever a motion for a planning decision is put at a meeting of the council or a council committee.
- (4) Each decision recorded in the register is to be described in the register or identified in a manner that enables the description to be obtained from another publicly available document and is to include the information required by the regulations.
- (5) This section extends to a meeting that is closed to the public.

OATH AND AFFIRMATION FOR COUNCILLORS

Councillors are reminded of the oath of office or affirmation of office made at or before their first meeting of the council in accordance with Clause 233A of the Local Government Act 1993. This includes undertaking the duties of the office of councillor in the best interests of the people of Byron Shire and the Byron Shire Council and faithfully and impartially carrying out the functions, powers, authorities and discretions vested under the Act or any other Act to the best of one's ability and judgment.

BYRON SHIRE COUNCIL

BUSINESS OF MEETING

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2. DECLARATIONS OF INTEREST – PECUNIARY AND NON-PECUNIARY

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ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

**Report No. 3.1 Minutes of the Audit, Risk and Improvement
Committee Meeting held 18 August 2022**

5 **Directorate:** Corporate and Community Services
Report Author: Mila Jones, Governance and Internal Audit Coordinator
File No: I2022/1114

10

RECOMMENDATION:

That the minutes of the Audit, Risk and Improvement Committee Meeting held on 18 August 2022 be confirmed.

15

Report

The unconfirmed minutes of the Audit, Risk and Improvement Committee Meeting of 18 August 2022 are available on Council's website and can be viewed at this [link](#).

Report to Council

- 5 The minutes were reported to and adopted by Council on [29 September 2022](#) with an amendment to the recommendation for report 4.2. See comments below.

Comments

It is to be noted that at the Council meeting, an extra resolution was included with the Committee recommendation for report 4.2:

- 10 *That the Draft Audit, Risk and Improvement Committee Constitution be amended at part 9 Secretariat to allow for the agenda to be distributed 14 days prior to the meeting, rather than a week prior to the meeting.*

- 15 This was a necessary step since, at the Committee meeting in August the Committee endorsed the Draft Constitution be reported to Council for adoption. At that time the Draft Constitution specified that the Agenda documents be provided to members one week prior to the meeting. However, later in the Committee meeting during a general discussion, the members requested that future Agenda documents be distributed to members 10 day prior to Committee meetings. However, at the Council meeting, Cr Hunter recommended that the Agenda be distributed 14 days prior.

20

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 4.1 Internal Audit Plan 2023-2024

Directorate: Corporate and Community Services

5 **Report Author:** Mila Jones, Governance and Internal Audit Coordinator

File No: I2022/1115

Summary:

10 On 23 September 2021 Council adopted the initial Internal Audit Plan 2021-2024 which was endorsed by the ARIC on 19 August 2021. Following this, an updated plan for 2022-2024 was recommended to Council on 23 June 2022 which was endorsed by the ARIC on 19 May 2022.

At the ARIC meeting on 19 May 2022, the Committee also recommended that a further plan for 2022-2024 be provided to the ARIC at its meeting 18 August 2022. This plan was endorsed by Council at its Ordinary Meeting on 22 September 2022.

15 At the ARIC meeting on 18 August 2022, the Committee also recommended that the 2023-2024 plan be provided once again to the Committee at its meeting on 17 November 2022.

This report presents a summary of the plan for 2023-2024 as requested by the Committee at its meeting on 18 August 2022, for endorsement by the Committee and recommendation to Council.

20

RECOMMENDATION:

- 25
1. That the Audit, Risk and Improvement Committee recommend to Council that the revised Internal Audit Plan 2023-2024 (E2022/104827) be endorsed.
 2. That the Audit, Risk and Improvement Committee receive a detailed version of the Internal Audit Plan 2023-2024 at the first meeting in 2023 to allow for any refinement of the Plan.

Attachments:

30

- 1 Confidential - Internal Audit Program Summary 2023-2024, E2022/104827

Report

Internal Audit Plans are prepared each four years and reconfirmed with the Committee annually, in the event there's been a significant change to a risk area/ICAC investigation/operational change or other trigger. Internal Audit Plans are prepared by Council's Internal Auditors, Grant Thornton, in consultation with the Executive Team, key managers, and the Chair of the Committee.

Council adopted the initial Internal Audit Plan 2021-2024 at its Ordinary Meeting on 23 September 2021 based on the Committee's recommendation from the 19 August 2021 ARIC meeting. A revised version for 2022-2024 was adopted by Council on 23 June 2022 based on the Committee's recommendation at its meeting on 19 May 2022. This revised plan considered resourcing implications of the severe weather event that occurred in early 2022.

Following a further recommendation from the Committee at its 19 May meeting, the Plan, without change to proposed audits, was again reported to the Committee on 18 August 2022 and endorsed by Council at its Ordinary Meeting on 29 September 2022. At the Committee meeting on 18 August 2022, the Committee recommended that the internal auditors present a further plan for 2023-2024 to the Committee at its meeting on 19 November 2022.

This report now presents a summary of the plan, with an amendment to the earlier versions to replace the quarter 4 review of development assessments with a review of developer contributions. The Sustainable Development team are currently undergoing a comprehensive external audit of development application processes by the Audit Office of NSW. There is little value in scheduling an internal audit so closely after the external audit as it would be an inefficient use of resources and unlikely yield different outcomes. Findings of the external audit will be presented to the ARIC once they have been received from the Audit Office of NSW.

As this report presents a summarised plan, Grant Thornton proposes to present a detailed version including risk assessments and previous reviews to the first meeting in 2023 to allow for any refinement by the ARIC.

30 Key issues

The timing of the proposed internal audits has been informed by operational and strategic priorities, as well as resourcing capacity, to ensure that internal audits optimise value for Council.

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action	Code	OP Activity
1: Effective Leadership We have effective decision making and community leadership that is open and informed	1.2: Engage and involve community in decision making	1.2.4: Advisory Committees - Coordinate advisory committees to inform decision making on their areas of expertise	1.2.4.2	Coordinate the Audit Risk and Improvement Committee and internal audit program including reporting

Recent Resolutions

- 22-261 – [Ordinary Meeting 23 June 2022](#)
- 5 • 22-539 – [Ordinary Meeting 29 September 2022](#)

Legal/Statutory/Policy Considerations

10 The performance of the Internal Audit Services is required to be undertaken in accordance with the terms and conditions of Internal Audit Services Contract 2021-0001. These terms and conditions require consideration of the NSW Department of Premier and Cabinet, Office of Local Government, Internal Audit Guidelines and compliance with the associated professional accounting and audit standards.

Financial Considerations

15 There has been budget allocated to resource four internal audits per year in accordance with the tender criteria set by Council, and the contractual arrangements accepted by Grant Thornton.

Consultation and Engagement

In preparing the updated Plan, Grant Thornton consulted with:

- Internal Audit Committee Members
- Council’s Executive Team
- 20 • Acting Director Corporate Services
- Governance and Internal Audit Coordinator

Report No. 4.2 2023 Agenda Schedule

Directorate: Corporate and Community Services

Report Author: Mila Jones, Governance and Internal Audit Coordinator

File No: I2022/1440

5 **Summary:**


The purpose of this report is to present the 2023 Agenda Schedule for consideration and endorsement by the Audit, Risk and Improvement Committee.

10

RECOMMENDATION:

That the Audit, Risk and Improvement Committee considers and endorses the Agenda Schedule for 2023 (Attachment 2 E2022/98398).

15 **Attachments:**

1 ARIC Agenda Schedule 2023, E2022/98398 

Report

5 The draft Agenda Schedule for 2023 contains items to be considered at each meeting to assist the Audit, Risk and Improvement Committee in fulfilling its obligations under the Constitution and the Local Government Act. It should be noted that the meeting schedule has returned to the standard 5 meetings per year for 2023; the 2022 schedule included less meetings due to the late start of the new term of Council and no extraordinary meeting in October 2022.

An agenda schedule is prepared annually to ensure relevance of information provided to the Committee.

10 This report presents the 2023 Agenda Schedule for consideration and endorsement by the Committee.

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action	Code	OP Activity
1: Effective Leadership We have effective decision making and community leadership that is open and informed	1.2: Engage and involve community in decision making	1.2.4: Advisory Committees - Coordinate advisory committees to inform decision making on their areas of expertise	1.2.4.2	Coordinate the Audit Risk and Improvement Committee and internal audit program including reporting

Recent Resolutions

15 Not applicable.

Legal/Statutory/Policy Considerations

[Section 428A of the Local Government Act 1993](#)

Financial Considerations

Nil for this report.

20 Consultation and Engagement

Consultation on the 2023 Agenda Schedule is via this report.

**Report No. 4.3 Audit, Risk and Improvement Committee
Performance Review**

Directorate: Corporate and Community Services

Report Author: Mila Jones, Governance and Internal Audit Coordinator

5 **File No:** I2022/1446

Summary:

The Chair of the Audit, Risk, and Improvement Committee (ARIC) would like members to reflect on the performance of the ARIC, pursuant to the obligation under clause 11 of the [Constitution](#), in order for the ARIC to formally consider a report at its next meeting.

10

RECOMMENDATION:

That the Audit, Risk and Improvement Committee members consider its performance in accordance with the requirements of the Constitution and prepare a report for the next ARIC meeting.

20

Report

The Chair of the Audit, Risk and Improvement Committee (ARIC) would like members to reflect on the performance of the ARIC in order to meet its obligation under clause 11 of the [ARIC Constitution](#):

- 5 *The Chair of the Committee shall initiate a review of the performance of the Committee annually. The review shall be conducted on a self-assessment basis (unless otherwise determined by the Chair), with appropriate input from management and any other relevant stakeholders, as determined by the Chair.*

10 The Chair has requested members reflect on the following questions with respect to performance ahead of the meeting on 17 November 2022:

1. What is effective
2. What is not working
3. Where we would like to see more/less involvement of the ARIC
- 15 4. What should be the standing items (if any)* (standing items is the subject of a separate report to the ARIC on 17 November 2022 titled 2023 Agenda Schedule)

* Current standing items include:

- Legislative compliance monitoring and reporting
- Policy Register
- Enterprise Risk Management
- 20 • Business Continuity
- Cyber Security
- Fraud and Corruption Control
- Financial Statements
- Delegations
- 25 • Integrated Planning and Reporting, including Annual Report presentation
- Service Delivery Review (only as required)
- Performance Review
- Internal Audit Plan
- Internal Audit Review

- External Audit Plan
 - External Audit Engagement Plan
 - External Audit Activity Report
 - Year End Audit Management Letter
- 5
- Constitution Review
 - Committee Performance Review
 - Committee Agenda Schedule Setting

Next steps

10 It is recommended that the ARIC prepare a formal self-assessment report for tabling at the next ARIC meeting.

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action	Code	OP Activity
1: Effective Leadership We have effective decision making and community leadership that is open and informed	1.2: Engage and involve community in decision making	1.2.4: Advisory Committees - Coordinate advisory committees to inform decision making on their areas of expertise	1.2.4.2	Coordinate the Audit Risk and Improvement Committee and internal audit program including reporting

Financial Considerations

Nil for this report.

15 **Consultation and Engagement**

Chair, ARIC.

Report No. 4.4 Business Continuity Plan Review 2022

Directorate: Corporate and Community Services

Report Author: Amber Watt, Strategic Risk Coordinator

File No: I2022/1476

5 **Summary:**

Business Continuity Management is an integral part of good governance and an important element in Council's Risk Management Framework. The suite of documents associated with business continuity management were first endorsed in March 2020 and are required to be reviewed regularly.

10 This report presents the revised Business Continuity Plan Part 1 – Manual following the most recent review and outlines the continuous improvement activities Council undertakes to ensure business resilience and sustainability of its operations.

This information is provided to support the Committee in carrying out its assurance role, in relation to risk management.

15

RECOMMENDATION:

20 **That the Audit Risk and Improvement Committee endorses the revised Business Continuity Plan Part 1 – Manual (E2022/100219).**

Attachments:

1 Business Continuity Plan Part 1 - Manual (V3 Working)(3), E2022/100219 

25

Report

5 Business Continuity Management is an integral part of good governance and an important element in Council's Risk Management Framework. The suite of documents associated with business continuity management were first endorsed in March 2020 and are required to be reviewed regularly.

An annual review of the BCP has been completed in accordance with the review schedule outlined in section 1.9 of the BCP Part 1 – Manual. The BCP is comprised of the following documents:

BCP Part 1 - Manual

10 BCP Part 2 - Procedure (including Forms and Templates)

BCP Part 3 – Contacts List and Business Continuity Coordination Centre Locations

Directorate Business Continuity Plans containing all identified Critical Function Sub Plans:

- General Manager's Office
- Corporate & Community Services
- 15 • Infrastructure Services
- Sustainable Environment and Economy

Parts 2 and 3 of the BCP and the Directorate plans and sub-plans are live documents, reviewed and updated regularly and focus on the operational elements of the BCP.

20 The BCP was activated during the flood events of February and March 2022. A post-event debrief, facilitated by Marsh, was held in May 2022 to review the extent of the impact on the organisation, what Council did well and what needed improvement, key weaknesses and vulnerabilities and the effectiveness of the response and overall framework.

25 As a result of the debrief, a number of actions were agreed upon by the Continuity Management Team. Actions that have been completed to date include:

- Creation of a Media Communications Critical Function Sub-Plan
- Revisions to the Customer Service Critical Function Sub-Plan
- Creation of First 48 Hours Roster for Media Communications and Business Systems and Technology
- 30 • Creation of Asset Register of IT Equipment
- Business Interruption Checklist
- Inclusion of video for staff induction process – BCP and the role of the Continuity Management Team
- 35 • Councillor Communication Protocol for a Business Interruption or Emergency
- Training for Councillors on Business Disruption Events and Natural Disaster as part of the induction process

Next steps

Management will continue to work on the agreed actions from the post-event debrief. This will be monitored by the Strategic Risk Coordinator.

- 5 The full suite of BCP documents will be submitted for endorsement at the Executive Team Meeting (Operational) scheduled for 16 November.

A BCP Desktop exercise will be scheduled for early 2023.

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action	Code	OP Activity
1: Effective Leadership We have effective decision making and community leadership that is open and informed	1.1: Enhance trust and accountability through open and transparent leadership	1.1.5: Risk Management - Recognise risks and manage them proactively	1.1.5.2	Review and embed Council's Business Continuity Plan

Recent Resolutions

- 10 Training for Councillors on Business Disruption Events and Natural Disaster (Res **22-148**)

Consultation and Engagement

Activities for Review, Accountability and Timeframes are outlined in section 1.9 of the BCP Part 1 – Manual, coordinated by the Strategic Risk Coordinator. Included in the annual review process if the Executive Team, Managers and members of the Continuity

- 15 Management Team.

Report No. 4.5 Financial Reporting to Audit, Risk and Improvement Committee

Directorate: Corporate and Community Services

Report Author: James Brickley, Manager Finance

5 **File No:** I2022/1557

Summary:

The Audit, Risk and Improvement Committee considered a report at its meeting on 18 August 2022 regarding financial reporting. This was on the premise of assisting the committee to fulfil its obligations in relation to financial management.

10 This report is prepared to address the recommendation from the 18 August 2022 Committee Meeting, notwithstanding that this request is not strictly considered the role of the Committee according to the legislation, which articulates the role is to ensure the adequacy and effectiveness of council's financial management processes (not performance).

15

RECOMMENDATION:

20 **That the Audit, Risk and Improvement Committee receive financial reporting updates on a monthly basis at the same time as the elected Council in the format provided at Attachment 1.**

Attachments:

- 25 1 Example of Proposed Monthly Financial Reporting for ARIC, E2022/105545 
- 2 Example of Council Budget - All Programs, Revenues, Expenses, Capital, Reserves, Loans and Program Results, E2022/105546 

Report

The Audit, Risk and Improvement Committee has requested to be provided with financial reporting to assist in fulfilling its obligations in relation to Financial Management.

5 After consideration of this matter at its 18 August 2022 Committee Meeting, the Committee resolved as follows:

Committee Recommendation:

1. *That a revised version of the financial reporting update be presented to the Committee at the November 2022 meeting.*
- 10 2. *That Council notes that the Audit, Risk and Improvement Committee receive financial reporting updates.*

(Georghiou/Hunter)

The recommendation was put to the vote and declared carried

15 This report is provided to suggest how financial reporting may be facilitated with the Committee bearing in mind Council also has a separate Finance Advisory Committee that considers financial reporting and makes recommendations to Council.

20 Before the consideration of any alternative reporting format, the following wording was included in the report to the 18 August 2022 Meeting and is provided again in italics to the Committee in respect of their role understanding the responsibility for financial management rests with the elected Council. It is only the Council that can pass resolutions as to the direction of its financial resources and/or address issues with any financial performance matter:

25 *The proposed [Draft Guidelines for Risk Management and Internal Audit Framework for Local Councils](#), page 79-80 outline the role and responsibilities of the Audit, Risk and Improvement Committee regarding financial management. This relates to the financial management framework of Council and ensuring Council is complying with Accounting Standards and other external accountability requirements and has adequate procedures and policies related to financial management, not the specific ongoing review of financial performance of the Council.*

30 *Council also has a Finance Advisory Committee which meets quarterly on the same day as the Audit, Risk and Improvement Committee. This Committee receives reports on Council's financial performance progressively, including the Quarterly Budget Reviews, and considers these with recommendations to be put forward to the elected Council for determination.*

35 Nevertheless, if the Audit, Risk and Improvement Committee wish to receive a financial report for information, an example was provided to the Committee at the 18 August 2022 Committee Meeting which is the same report provided to Councillors on a monthly basis.

A version of that report as at 30 September 2022 is provided at Attachment 1.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.5

The Manager Finance received an email from Committee Member Mr Grinberg on 20 August 2022 that suggested a format for presentation indicated in the picture below and with the following wording:

<i>Program</i>	<i>Operating Revenue YTD</i>	<i>Operating Expenditure YTD (actual + committed)</i>	<i>Capital Expenditure YTD (actual + committed)</i>	<i>Net YTD (surplus/deficit)</i>	<i>Grant</i>	<i>Reserve</i>	<i>Adjusted Net YTD + Grant & Reserve</i>
Cavanbah Centre	216,872	773,354	114,059	-615,555			-615,555
Public Libraries	0	2,147,398	0	-2,147,398			-2,147,398
Sandhills Childcare	1,376,632	1,583,618	0	-206,986			-206,986
Other Childcare	441,170	401,611	0	39,559			39,559
First Sun Caravan	2,120,909	2,470,783	59,073	-408,947			-408,947
Suffolk Park Caravan	816,005	757,490	225,380	-166,865			-166,865
Water Management	8,642,715	10,102,947	257,284	-1,717,516			-1,717,516

- 5 *Hi James – as we discussed on Thursday, I have attached the sort of format that would show net surplus/cost of council programs. I have taken the sample programs & numbers from the June 30 report in the current ARIC agenda papers. Clearly I have no access to what additional funds from Grants & Reserves are applicable, so they should be added in as actually applied, as per your suggestion. Likewise budget numbers can be added as currently, as long the view fits on one A4, horizontally if required. I believe that this sort of presentation would inform both ARIC and councillors better. I look forward to your thoughts.*
- 10
- 15 *All the best, many thanks*

Council already provides a one page summary of its budget and publishes it as part of its Annual Integrated Planning and Reporting documents. An example of this on an A4 page is provided at Attachment 2. As Attachment 2 shows, there are thirty one individual budget programs managed by Council and considering all the major revenue/expense inputs budget wise, this stretches across a full page. It is not possible to add the required information (actuals and budget variance) without expanding onto multiple pages.

20

Considering the role of the committee and the resourcing required for this reporting, it is recommended that the Committee receives a report as per the sample in Attachment 1. This is suggested for the following reasons:

25

- The report has been provided to Councillors on a monthly basis for a number of years without concerns raised, and it provides a broader general overview of the financial performance of the Council including other indicators such as outstanding rates and charges, investment levels, interest revenue and loan repayments.
 - Systems have been established to extract the information to populate the report within the confines of Council's corporate software Authority which has reporting features that could be considered 'below acceptable' at times.
- 30

- Council has a Finance Advisory Committee that meets the same day as the Audit, Risk and Improvement Committee to consider financial reporting matters and it is not considered an efficient use of Council resources if the same or similar reporting is provided to both Committees. There is potential to duplicate effort.
- 5 • As indicated earlier in the report, this matter is not considered to be within the remit of the Audit, Risk and Improvement Committee but in the interests of providing requested information, the report at Attachment 1 is considered adequate.

10 It is also understood a subsequent request has been made to provide information in a .csv file format. If the Committee accepts the report as indicated in Attachment 1, the report will be provided as a .pdf document, with the addition of the three main tables of operating expenditure, operating revenue and capital expenditure as a .csv file each month.

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action	Code	OP Activity
1: Effective Leadership We have effective decision making and community leadership that is open and informed	1.3: Ethical and efficient management of resources	1.3.1: Financial Management - Ensure the financial integrity and sustainability of Council through effective financial management	1.3.1.1	Provide monthly financial reports to Executive Team and Council
1: Effective Leadership We have effective decision making and community leadership that is open and informed	1.3: Ethical and efficient management of resources	1.3.1: Financial Management - Ensure the financial integrity and sustainability of Council through effective financial management	1.3.1.2	Provide Quarterly Budget Reviews to Council for adoption.

<p>1: Effective Leadership We have effective decision making and community leadership that is open and informed</p>	<p>1.3: Ethical and efficient management of resources</p>	<p>1.3.1: Financial Management - Ensure the financial integrity and sustainability of Council through effective financial management</p>	<p>1.3.1.3</p>	<p>Provide completion of Council's statutory annual financial statements for 2021/2022.</p>
<p>1: Effective Leadership We have effective decision making and community leadership that is open and informed</p>	<p>1.3: Ethical and efficient management of resources</p>	<p>1.3.1: Financial Management - Ensure the financial integrity and sustainability of Council through effective financial management</p>	<p>1.3.1.4</p>	<p>Financial reporting as required provided to Council and Management.</p>

Legal/Statutory/Policy Considerations

The Local Government Act 1993 (Chapter 13) and Local Government General Regulation 2021 (Part 9) outline the responsibilities of Council amongst other things in regard to financial management.

- 5 Section 428A of the Local Government Act 1993 outlines what the Audit, Risk and Improvement Committee must keep under review in regards to Council operations and this includes at Section 428A(2)(d) financial management.

The current Draft Guidelines for Risk Management and Internal Audit Framework issued by the Office of Local Government (specifically Page 79 and 80).

- 10 <https://www.olg.nsw.gov.au/wp-content/uploads/2021/08/Draft-Guidelines-for-Risk-Management-and-Internal-Audit-Framework-for-Local-Councils-in-NSW.pdf>

Financial Considerations

- 15 There are no financial considerations related to this report on the assumption that the Audit, Risk and Improvement Committee accepts the financial reporting option outlined in this report as it can be provided within existing resources.

Report No. 4.6 Draft 2021-2022 Financial Statements

Directorate: Corporate and Community Services

Report Author: James Brickley, Manager Finance

File No: I2022/1555

5 Summary:

10 The Draft 2021-2022 Financial Statements have been completed and submitted for external audit. Ordinarily Council would need to adopt the annual financial statements prior to 31 October in any given year however, for the 2021-2022 financial year Byron Shire Council has been granted an extension from the Office of Local Government officially until 15 December 2022.

At the time of preparing this report, due to the new agenda timeframes for the Committee, the audit is still ongoing and has not been finalised.

15 It is expected the audit will be finalised, or at least the financial statements representing results unlikely to be changed, to be available prior to this meeting and therefore a supplementary agenda including the Report on the Financial Statements, the Draft General Purpose and Special Purpose Financial Statements will be distributed to Committee Members.

20

CONFIDENTIAL REPORTS - CORPORATE AND COMMUNITY SERVICES

**Report No. 5.1 CONFIDENTIAL - Internal Audit Report Quarter 1
2022-23 including Open Space Review**

5 **Directorate:** Corporate and Community Services
Report Author: Mila Jones, Governance and Internal Audit Coordinator
File No: I2022/863

Summary:

10 This report presents the Internal Audit Recommendations Summary Report for Quarter 1
2022-2023 prepared by the Internal Auditor, Grant Thornton (GT). The report is at
Confidential Attachment 1. It also presents the full internal audit status report prepared by
Council for Quarter 1 which is at Attachment 2.

The status report contains the remaining recommendations from each audit review
conducted by Council's previous internal audit provider.

15 This report also presents the Internal Audit of Open Space (September 2022) completed
by GT. The report is at Confidential Attachment 3. This audit received a review rating of
Acceptable and it identified two medium and two low rated issues.

20 **RECOMMENDATION:**

1. **That pursuant to Section 10A(2)(a) and (d)i of the Local Government Act, 1993,
Council resolve to move into Confidential Session to discuss the report
Internal Audit Report Quarter 1 2022-23 including Open Space Review.**
- 25 2. **That the reasons for closing the meeting to the public to consider this item be
that the report contains:**
 - a) **personnel matters concerning particular individuals (other than
councillors)**
 - b) **commercial information of a confidential nature that would, if disclosed
prejudice the commercial position of the person who supplied it**
- 30 3. **That on balance it is considered that receipt and discussion of the matter in
open Council would be contrary to the public interest, as:**

the nature and content of internal audit reports is for operational purposes.

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CONFIDENTIAL REPORTS - CORPORATE AND COMMUNITY SERVICES

5.1

Attachments:

- 1 Confidential - Summary of Internal Audit Recommendations - Quarter 1 2022-2023, E2022/102222
- 5 2 Confidential - Internal Audit Recommendations Status Quarter 1 2022-2023, E2022/96912
- 3 Internal Audit Report - Open Spaces, E2022/102322

Report No. 5.2 CONFIDENTIAL - Risk Report

Directorate: Corporate and Community Services

Report Author: Amber Watt, Strategic Risk Coordinator

File No: I2022/1512

5

Summary:

This report presents an update on Council's current review of the Strategic and Operational Risk Registers. It also outlines risk management activities and improvements planned or underway.

10 The intent is to continue this review project to ensure the information is accurate and complete and present a report to ARIC in 6 months.

RECOMMENDATION:

- 15 1. That pursuant to Section 10A(2)(f) of the Local Government Act, 1993, Council resolve to move into Confidential Session to discuss the report Risk Report.
2. That the reasons for closing the meeting to the public to consider this item be that the report contains:
- 20 a) details of systems and/or arrangements that have been implemented to protect council, councillors, staff and Council property
3. That on balance it is considered that receipt and discussion of the matter in open Council would be contrary to the public interest, as:

Risk Management

25 **Attachments:**

- 1 Strategic and Operational Risk Report - October 2022, E2022/104226

30

Report No. 5.3 CONFIDENTIAL - Cyber Security and IT System Outages Quarterly Update

Directorate: Corporate and Community Services

Report Author: Colin Baker, Manager Business Systems and Technology

5 **File No:** I2022/1536

Summary:

This report provides a summary of cyber security activities and IT service outages during the reporting period from 1 July 2022 to 30 September 2022.

10 Cyber security improvements work is ongoing. Council's corporate IT systems now comply with the top four mitigation strategies in the Federal Government "Essential 8" security framework. Cyber improvements work in Council's Utilities IT systems has now commenced.

15 One significant cyber security incident occurred during the reporting period. Council uses the Commonwealth Bank BPoint platform to facilitate online customer payments. The BPoint platform experienced intermittent outages due to malicious activity from threat actors.

No other significant IT outages occurred during the reporting period.

20

RECOMMENDATION:

1. That pursuant to Section 10A(2)(f) of the Local Government Act, 1993, Council resolve to move into Confidential Session to discuss the report Cyber Security and IT System Outages Quarterly Update.
- 25 2. That the reasons for closing the meeting to the public to consider this item be that the report contains:
 - a) details of systems and/or arrangements that have been implemented to protect council, councillors, staff and Council property
- 30 3. That on balance it is considered that receipt and discussion of the matter in open Council would be contrary to the public interest, as:

Exposes information security risks and vulnerabilities that could assist unauthorised threats to Council's information and systems.

**Report No. 5.4 CONFIDENTIAL - External Audit Actions Quarter
1 2022-2023 Update**

Directorate: Corporate and Community Services

Report Author: James Brickley, Manager Finance

5 **File No:** I2022/1556

Summary:

10 This report provides an update on external audit matters raised in the 2021 External Audit Year End Management Letter, and items from prior years' external audit management letters still outstanding. Council has not been issued with a 2022 External Audit Interim Audit Management Letter at this stage nor a 2022 External Audit Year End Management Letter as that audit is still being undertaken at the time of preparing the report.

15 There are currently seven outstanding items with three items proposed to be closed. There has continued to be little opportunity to work on these items given the impact of the February/March 2022 flood event and subsequent recovery, in addition to other projects including finalisation of the 2021-2022 Financial Statements.

RECOMMENDATION:

- 20
1. That pursuant to Section 10A(2)(f) of the Local Government Act, 1993, Council resolve to move into Confidential Session to discuss the report External Audit Actions Quarter 4 2021-2022 Update.
 2. That the reasons for closing the meeting to the public to consider this item be that the report contains:
 - a) details of systems and/or arrangements that have been implemented to protect council, councillors, staff and Council property

25

 3. That on balance it is considered that receipt and discussion of the matter in open Council would be contrary to the public interest, as:

Nature and content of audit reports is for operational purposes and report details information about Council systems, controls and processes.

30 **Attachments:**

- 1 Confidential - External Audit Activity Report Quarter 1 2022-2023 reported to ARIC 17 November 2022, E2022/105544




**Report No. 7.1 Annual Legislative Compliance Status
Report 2021-2022**

5 **Directorate:** Corporate and Community Services
Report Author: Mila Jones, Governance and Internal Audit Coordinator
File No: I2022/1314

Summary:

10 This report presents the status of Council's compliance with legislative reporting requirements for the 2021-2022 financial year.

Attachments:

- 15 1 Legislative Compliance Reporting Status as at 30 June 2022, E2022/85214 
 2 Corporate Compliance Plan, E2020/31148 
 3 Corporate Compliance Standard, E2020/31151 

Report

The first attachment to this report provides evidence of Council’s compliance with legislative reporting requirements for 2021-2022. For the period 2021-2022 there were no areas of concern where compliance was not met, or where actions had not been taken toward compliance.

Compliance reviews assess whether specific legislation, directions and regulations have been adhered to. Council’s Legislative Compliance Reporting Register provides:

- a system to retrospectively report on compliance.
- a systematic approach to the compliance calendar produced by the Office of Local Government but also includes various other reporting obligations including those required of environmental planning licences, Government Information (Public Access) Act, Protection of the Environment Operations Act and others.

The register itself will not ensure compliance, however it provides a prompt and a tool to ensure Council takes a systematic and comprehensive approach to reviewing and reporting on compliance.

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action	Code	OP Activity
1: Effective Leadership We have effective decision making and community leadership that is open and informed	1.1: Enhance trust and accountability through open and transparent leadership	1.1.2: Governance - Ensure legislative compliance and support Councillors to carry out their civic duties	1.1.2.1	Coordinate review, maintain and report on Council's Legislative Compliance Reporting Register

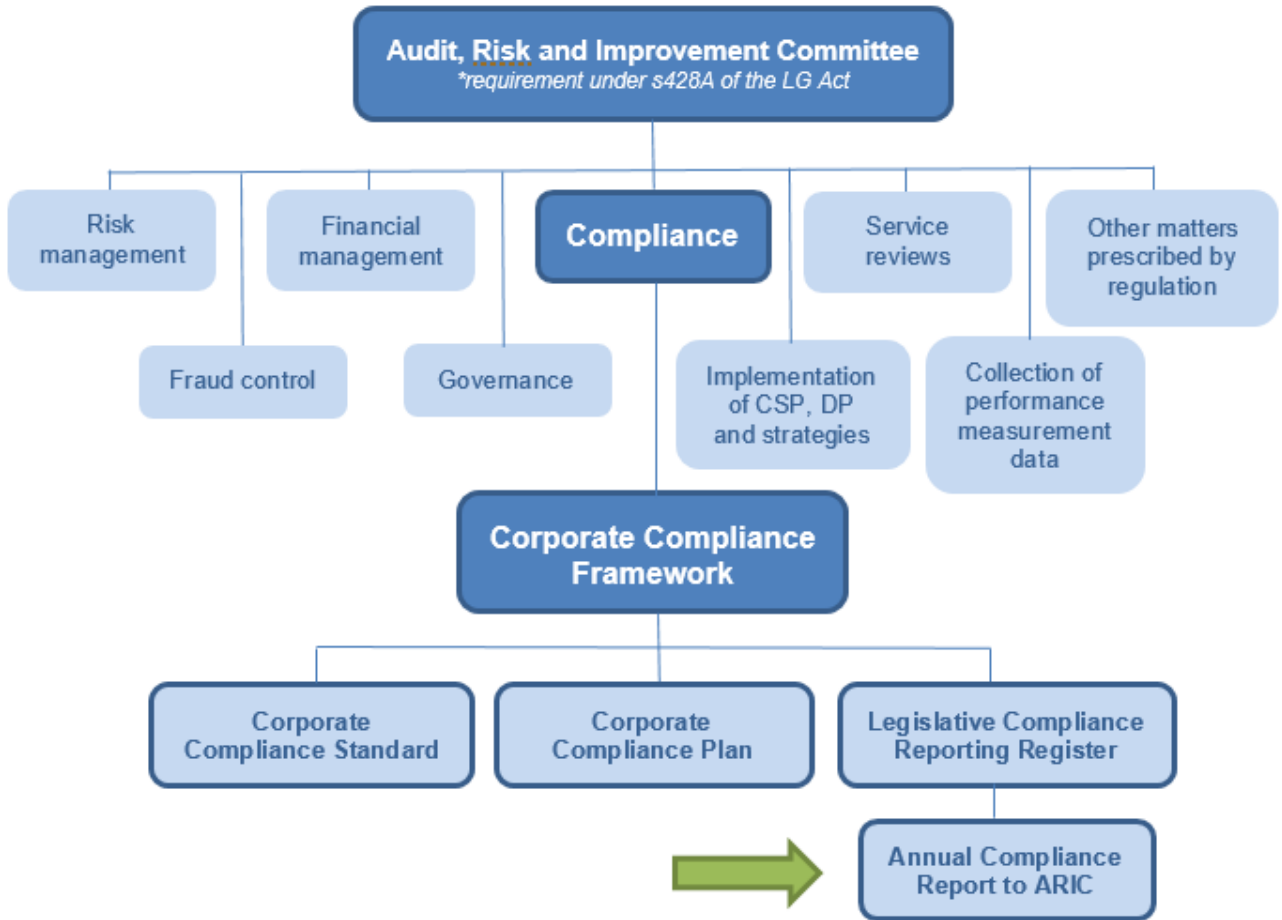
Legal/Statutory/Policy Considerations

This report meets the requirements of the Office of Local Government’s proposed Risk Management and Internal Audit Framework, and Council’s Corporate Compliance Framework.

Council’s Corporate Compliance Framework includes:

- Corporate Compliance Plan (adopted by Council on 25 June 2020 and included at Attachment 2 for reference for new Committee members)
- Corporate Compliance Standard (adopted by Council on 25 June 2020 and included at Attachment 3 for reference for new Committee members)

- Legislative Compliance Reporting Register (Attachment 1)



Financial Considerations

Nil

5 Consultation and Engagement

This status report was presented to the Executive Team on 14 September 2022 following consultation with relevant managers and staff for the completion of this status update.

Report No. 7.2 Status of Council Policies 2021-2022

Directorate: Corporate and Community Services

Report Author: Mila Jones, Governance and Internal Audit Coordinator

File No: I2022/1438


5 Summary:

For the information of the Audit, Risk and Improvement Committee (ARIC), this report is submitted to assist the Committee in fulfilling its obligations under its Constitution and the Local Government Act 1993.

10 An important component of public sector governance is establishing key policies and ensuring they are available, regularly updated and monitored for compliance.

An annual review of Council's policies is conducted by the Governance and Internal Audit Coordinator in consultation with the relevant document development officers. This report is submitted to the ARIC annually in accordance with the Annual Agenda Schedule.

15 Attachments:

1 Status of Policies as at 30 June 2022, E2022/98278 

Report

This report is submitted to assist the Audit, Risk and Improvement Committee in fulfilling its obligations under its Constitution and the Local Government Act 1993.

5 The Constitution provides at part 5 the Committee's duties and responsibilities which include:

5.1 Compliance

a) *Review whether management has in place relevant policies and procedures, and these are periodically reviewed and updated.*

10 In response to a previous internal audit recommendation (2017 Internal Audit of Corporate Compliance and Policy Management), Council has improved its commitment to and resourcing of the coordination, review and maintenance of Council's policies, to support ongoing improvement.

Policy status as at 30 June 2022

15 As at 30 June 2022 Council had 97 adopted Council policies which are published on Council's website.

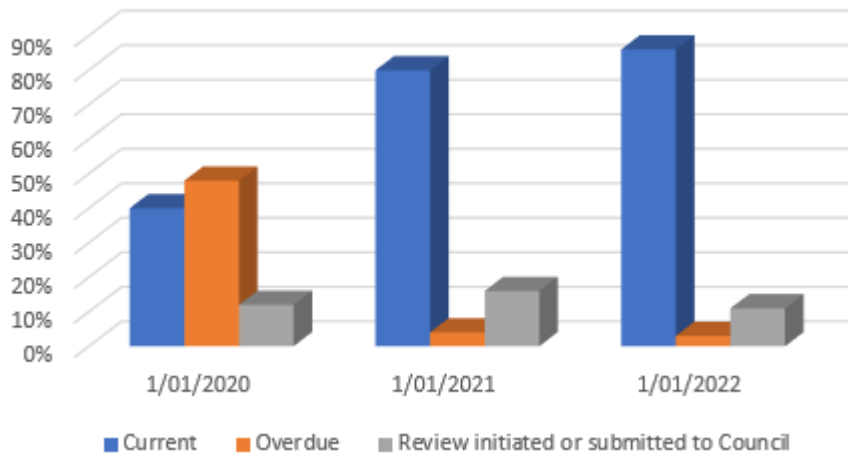
The status of the 97 policies was:

Status as at 30/06/22	Number	Percentage
Current	83	85.5%
Submitted to Council	0	0%
Review Initiated	11	11.5%
Overdue for Review	3	3%

It was also determined in 2021/22, that a further four policies (not included in the table above) were redundant and these were endorsed for repeal by Council.

20 These figures show an increase in the currency of Council's policies compared to previous years as indicated in the following graph. These figures indicate a continuing positive trend.

Policy Status Over Time



Next steps – Review 2022-2023

5 The policy review for 2022 -2023 has commenced. Staff continue to review Council policies, with the Governance team providing the processes and framework to support currency across the organisation.

A rolling four year policy review timetable has been developed to assist the review process. It has been included in this report at Attachment 1. This timetable is subject to change where updates to legislation may require certain policies to be reviewed sooner than anticipated.

10 Due to the impact of the floods on the workload of a number of teams, a number of policies that are due for review in 2022-2023, will be deferred to 2023-2024, on agreement by the Executive Team at their meeting on 19 October 2022 based on competing priorities.

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action	Code	OP Activity
1: Effective Leadership We have effective decision making and community leadership that is open and informed	1.1: Enhance trust and accountability through open and transparent leadership	1.1.1: Leadership - Enhance leadership effectiveness, capacity, and ethical behaviour	1.1.1.1	Coordinate Council's annual policy review program, update and publish adopted policies

Legal/Statutory/Policy Considerations

Councils have a number of statutory policies that it must adopt, the others are optional. These optional policies are useful to:

- reflect a council's key issues and responsibilities
- 5 • guide staff and ensure consistency
- clearly inform the public of a council's commitments

10 Not keeping abreast of the most recent developments in legislative requirements, and the community's and Council's position on certain matters, undermines confidence in Council's decision making process. This in turn, may have an adverse impact on Council's reputation.

Additionally, the risk of maintaining outdated policy positions is that persons may form the incorrect view that certain activities are still acceptable or legal.

Financial Considerations

There are no financial implications.

15 **Consultation and Engagement**

Manager Corporate Services

Governance and Internal Audit Coordinator

Managers

Document Development Officers

20 Executive Team

Council

Public via exhibition periods

Note: All Council Policies are available on Council's website at [Policies - Byron Shire Council \(nsw.gov.au\)](#)

25

Report No. 7.3 Delegation of Functions 2022

Directorate: Corporate and Community Services

Report Author: Mila Jones, Governance and Internal Audit Coordinator

File No: I2022/1461

5 Summary:

This report is presented to the Audit, Risk and Improvement Committee (ARIC) to assist the Committee in fulfilling its obligations under its Constitution and the Local Government Act 1993.

10 Administration and review of Council's delegations is conducted by the Governance and Internal Audit Coordinator on an on-going basis and reported to the Executive Team every six months and to the ARIC annually in accordance with the ARIC Annual Agenda Schedule.

Attachments:

15

1 Delegation of Functions to the Mayor, General Manager and Directors, E2022/99107 

Report

This report is submitted to assist the Audit, Risk and Improvement Committee in fulfilling its obligations under its Constitution and the *Local Government Act 1993*.

5 The Constitution provides at part 5 the Committee's duties and responsibilities which include:

5.5 Governance

a) *Review whether appropriate processes and systems are in place for the management and exercise of delegations.*

10 In accordance with section 377 of the *Local Government Act 1993* Council, by resolution, delegates its powers, authorities, duties and functions to the General Manager.

The General Manager is empowered to delegate powers, authorities, duties and functions to Council staff.

15 The full list of functions and authorities that have been delegated to the Mayor, General Manager and Council staff is maintained and administered in Council's Delegations and Policies Register. This register is reviewed and updated six monthly or sooner if required, and may be amended due to legislative changes, policy changes, resolutions of Council or otherwise. There are a total of 230 active functions and authorities in Council's Delegations Register, with the relevant delegations assigned to approximately 300 staff members and the Mayor.

20 **Mayor and General Delegations**

At the Ordinary Meetings on 23 June 2022 and 25 August 2022 the Mayor and General Manager's delegations were reviewed and updated as is required within 12 months of a local government election. Attachment 1 to this report provides the most recent delegations to the Mayor, General Manager and Directors.

25 **Review of Legislation 2021-2022**

During this review period, the amended, new and repealed legislation listed below was noted to have had no, or minimal, impact on Council's register of delegations:

1. *Aviation Transport Security Regulation 2005*
2. *Biodiversity Conservation Act 2016*
- 30 3. *Biosecurity Act 2015*
4. *Children (Education and Care Services National Law Application) Act 2010*
5. *Children's Guardian Act 2019*
6. *Coastal Management Act 2016*
7. *Companion Animals Act 1998*
- 35 8. *Companion Animals Regulations 2018*
9. *Community Land Development Act 1989* (repealed and replaced by 2021 Act)
10. *Community Land Management Act 1989* (repealed and replaced by 2021 Act)
11. *Contaminated Land Management Act 1997*

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FOR INFORMATION ONLY

7.3

12. *Conveyancing Act 1919*
13. *Crown Land Management Act 2016*
14. *Design and Building Practitioners Act 2020*
15. *Environmental Planning and Assessment Act 1979*
- 5 16. *Environmental Planning and Assessment (Development Certification and Fire Safety) Regulation 2021*
17. *Environmental Planning and Assessment Regulation 2000* (mostly repealed and replaced by 2021 Regulation)
- 10 18. *Environmental Planning and Assessment (Development Certification and Fire Safety) Regulation 2021*
19. *Fines Act 1996*
20. *Government Information (Public Access) Act 2009*
21. *Health Records and Information Privacy Act 2002*
22. *Heavy Vehicle National Law (NSW)*
- 15 23. *Heritage Act 1977*
24. *Land and Environment Court Act 1979*
25. *Liquor Act 2007*
26. *Local Government Act 1993*
27. *Local Government (General) Regulation 2005* (repealed and replaced by 2021 Regulation)
- 20 28. *Ombudsman Act 1974*
29. *Privacy and Personal Information Protection Act 1998*
30. *Protection of the Environment Operations (Clean Air) Regulation 2010* (repealed and replaced by 2021 Regulation)
- 25 31. *Protection of the Environment Operations (Noise Control) Regulation 2017*
32. *Protection of the Environment Operations (Waste) Regulation 2014*
33. *Protection of the Environment Operations Act 1997*
34. *Public Health Act 2010*
35. *Public Health Regulation 2012*
- 30 36. *Public Interest Disclosures Act 1994*
37. *Public Works and Procurement Act 1912*
38. *Radiocommunications Act 1992 (Cth)*
39. *Real Property Act 1900*
40. *Road Rules 2014*
- 35 41. *Road Transport Act 2013*
42. *Road Transport (General) Regulation 2013* (repealed and replaced by 2021 Regulation)
43. *Roads Act 1993*
44. *Roads Regulation 2018*
- 40 45. *Rural Fires Act 1997*
46. *Strata Schemes Development Act 2015*
47. *Strata Schemes Management Act 2015*
48. *Waste Avoidance and Resource Recovery Act 2001*
49. *Water Management Act 2000*
- 45 50. *Workers Compensation Act 1987*
51. *Workplace Injury Management and Workers Compensation Act 1998*

Key issues

5 The delegations assigned to the Mayor and staff are based on the position they hold in Council and the tasks they are required to perform in that position. Staff are at risk of undertaking their roles illegally or not in accordance with Council’s resolutions or policies, when acting outside their delegations or by having incorrect delegations assigned to them.

To increase understanding and acceptance of delegations, the Mayor and staff are required to acknowledge each function and authority either electronically within the Delegations Register or in writing. This is done upon commencement of their role or when delegations change.

10 ***Enterprise Risk Management***

Delegations are listed as a control measure in Council’s Risk Register with regard to the following risk areas:

Risk Title	Risk Description
Corporate Compliance	Council does not implement adequate processes and controls to ensure corporate compliance across the organisation and prevent fraud and corruption leading to significant illegal, fraudulent or corrupt activity and/or breach of legislative or regulatory, requirements resulting in penalties/sanctions, legal disputes or litigation and financial loss
Fraud - Unauthorised Delegation	Council is bound to certain legal and service obligations due to an officer of Council acting outside of their delegation resulting in financial loss, potential legal ramifications and reputational harm.

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action	Code	OP Activity
1: Effective Leadership We have effective decision making and community leadership that is open and informed	1.1: Enhance trust and accountability through open and transparent leadership	1.1.2: Governance - Ensure legislative compliance and support Councillors to carry out their civic duties	1.1.2.2	Maintain, publish and report on relevant registers including delegations, Councillors and designated staff disclosures of interests, Councillor and staff gifts and benefits, and staff secondary employment.

Recent Resolutions

- 22-311 from the [Ordinary Meeting of 23 June 2022](#) (for the Mayor's and General Manager's delegation of functions)
- 5 • 22-439 from the [Ordinary Meeting of 25 August 2022](#) (for an amendment to the General Manager's delegation of functions)

Legal/Statutory/Policy Considerations

- [Section 377 of the Local Government Act 1993](#)
- [Section 378 of the Local Government Act 1993](#)
- As identified in the body of the report.

10 Financial Considerations

There are no financial considerations.

Consultation and Engagement

- 15 Prior to making any amendments to Council's Delegations Register, consultation is held with relevant managers, the Executive Team, Council and when required, a firm of solicitors that Council subscribes to for the purpose of delegations.

**Report No. 7.4 Operational Plan 2022/23 Quarter 1 Report -
to 30 September 2022**

Directorate: Corporate and Community Services

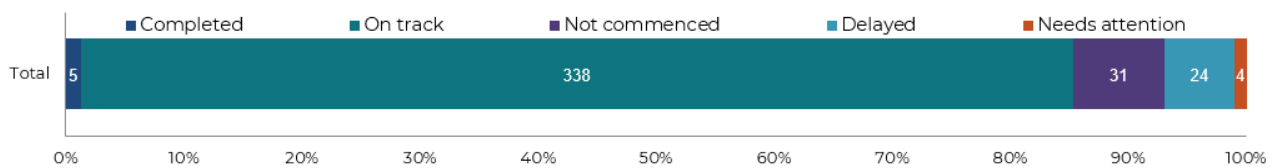
Report Author: Heather Sills, A/ Manager Corporate Services

5 **File No:** I2022/1515


Summary:

Council’s Operational Plan outlines its projects and activities to achieve the commitments in its four-year Delivery Program. In accordance with the *Local Government Act 1993* progress reports must be provided at least every six months.

10 This report represents the progress toward the activities in the 2022/23 Operational Plan at the end of the first quarter, being 30 September 2022. A summary of the status is provided in the graph below:



15 **Attachments:**

1 Operational Plan Quarterly Report - Q1 - 30 September 2022, E2022/102504 

Report

The Delivery Program and Operational Plan are two key corporate documents that establish Council’s goals and priorities for the term and the current financial year. The Delivery Program is supported by the annual Operational Plan, which identifies the individual projects and activities that will be undertaken for the year to achieve the commitments made in the Delivery Program.

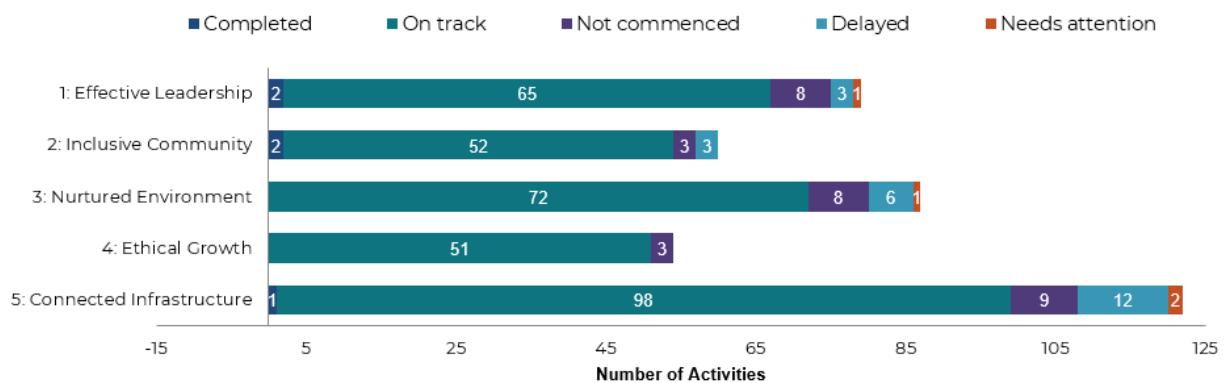
The General Manager is required to provide six monthly progress reports to the Council on the Delivery Program. While the requirement is six monthly reporting, Council is provided with a Quarterly Report on the activities in the Operational Plan, to promote effective and efficient reporting and decision making.

Community Objectives

The report (#E2022/102504) is structured by the five Community Objectives in the Byron Shire Community Strategic Plan:

- Effective Leadership: We have effective decision making and community leadership that is open and informed
- Inclusive Community: We have an inclusive and active community where diversity is embraced and everyone is valued
- Nurtured Environment: We nurture and enhance the natural environment
- Ethical Growth: We manage growth and change responsibly
- Connected Infrastructure: We have connected infrastructure, transport, and facilities that are safe, accessible, and reliable

Q1 Status by Community Objective:



The report details Council’s progress toward the activities in the 2022/23 Operational Plan. It includes a status update on progress and commentary on the activities undertaken during the reporting period.

Each section notes the progress against the activities including:

- Activity
- Measure

- Timeframe
- Comments
- Status

- 5
- ✓ **Completed:** the activity has been completed in accordance with the prescribed measures
 - ▶ **On Track:** progressing and on track, in accordance with the timeframe, measures, and budget
 - ⊗ **Needs Attention:** indicates that the scope of the activity may need to be reviewed in line with constraints such as timeframe/budget
 - 10 || **Delayed** - progressing but not currently on track with the timeframe, measures, or budget
 - **Not Commenced** – not yet commenced or due to commence

Strategic Considerations

Community Strategic Plan and Operational Plan

CSP Objective	CSP Strategy	DP Action
1: Effective Leadership We have effective decision making and community leadership that is open and informed	1.1: Enhance trust and accountability through open and transparent leadership	1.1.4: Performance Measurement and Reporting - Embed a robust performance management system through the development of an outcomes measurement framework

15 Legal/Statutory/Policy Considerations

The General Manager is required under Section 404 (5) of the *Local Government Act 1993* to provide regular progress reports as to the Council's progress with respect to the principal activities detailed in the Delivery Program/Operational Plan.

Financial Considerations

- 20 Council's financial performance for the reporting period is addressed in the Quarterly Budget Review.

Consultation and Engagement

- 25 The progress reports on the Operational Plan and Delivery Program are published on Council's website as a way of ensuring transparency around how Council is progressing activities and actions.