



The Barossa Council

NOTICE OF MEETING

Notice is hereby given that the next ordinary meeting of an Audit Committee will be held on Wednesday 16 February 2022 in the Council Chambers, 43-51 Tanunda Road, Nuriootpa, commencing at 9.00am.

Martin McCarthy
CHIEF EXECUTIVE OFFICER
AUDIT COMMITTEE

A G E N D A

1. AUDIT COMMITTEE

- 1.1 Welcome
By Mr Brass – meeting declared open
- 1.2 Members Present
- 1.3 Leave of Absence
Nil
- 1.4 Apologies for Absence
Nil
- 1.5 Minutes of previous meetings – for confirmation:
 - 1.5.1 Audit Committee meeting held on Wednesday 15 December 2021 at 9.00am
- 1.6 Notice of Motion
Nil
- 1.7 Questions with or without Notice
Nil

- 1.8 Declaration of Interest
Members are required to declare and manage conflicts of interest in accordance with the *Local Government Act*.

2. CONSENSUS AGENDA

2.1	Local Government Reform - Commencement of Provisions Relating to Audit Committee	3
2.2	Audit Committee Work Plan 2021/22	6
2.3	Mid-Year Budget Review	10
2.4	Cyber Security Update	30

3. CONSENSUS AGENDA ADOPTION

3.1 ITEMS FOR EXCLUSION FROM CONSENSUS AGENDA

3.2 RECEIPT OF CONSENSUS AGENDA

3.3 DEBATE OF ITEMS EXCLUDED FROM CONSENSUS AGENDA

4. DEBATE AGENDA

4.1	The Barossa Council 2021 Risk Evaluation Report	31
4.2	Treasury Management Review	82
4.3	Risk Management Programs and Projects - Update	86
4.4	2022/23 Audit Committee Budget	100

5. CONFIDENTIAL AGENDA

Nil

6. URGENT OTHER BUSINESS

7. NEXT MEETING

Wednesday 11 May 2022 at 9.00am

8. CLOSURE

CONSENSUS AGENDA REPORT**CONSENSUS AGENDA****2.1 LOCAL GOVERNMENT REFORM - COMMENCEMENT OF PROVISIONS RELATING TO AUDIT COMMITTEE**

Author: Team Leader, Corporate Governance and Information Services
22/10321

Following reform of the *Local Government Act 1999* (the "Act"), various commencement dates for the amendments have now been gazetted.

An extract of the Proclamation published in the Gazette is attached. The Proclamation should be read with reference to the Statutes Amendment (Local Government Review) Act 2021 and the Local Government Act.

Advice from the Local Government Association (LGA) has now confirmed that the changes to the audit and risk committee contemplated by Part 3, Division 2 of the Act as amended will commence on 30 November 2023.

The LGA has noted that it will be releasing more information closer to the commencement date, on how councils should prepare for the changes.

RECOMMENDATION

That the report item 2.1 be received and noted.

ATTACHMENTS

Attachment 1 Extract of Government Gazette - No. 82 - Thursday, 23 December 2021 [↓](#)

SUPPORTING REFERENCES

Nil

23 December 2021

THE SOUTH AUSTRALIAN GOVERNMENT GAZETTE

No. 82 p. 4619

South Australia

Legislation Interpretation Act (Commencement) Proclamation 2021

1—Short title

This proclamation may be cited as the *Legislation Interpretation Act (Commencement) Proclamation 2021*.

2—Commencement of Act

The *Legislation Interpretation Act 2021* (No 36 of 2021) comes into operation on 1 January 2022.

Made by the Governor

with the advice and consent of the Executive Council
on 23 December 2021

South Australia

Statutes Amendment (Local Government Review) Act (Commencement) Proclamation 2021

1—Short title

This proclamation may be cited as the *Statutes Amendment (Local Government Review) Act (Commencement) Proclamation 2021*.

2—Commencement of suspended provisions

- (1) The following provisions of the *Statutes Amendment (Local Government Review) Act 2021* (No 26 of 2021) come into operation on 6 January 2022:
 - (a) section 79(3) to (5) (inclusive);
 - (b) section 80(3) to (5) (inclusive) and (7);
 - (c) section 82, but only insofar as it designates the current content of section 125 of the *Local Government Act 1999* as subsection (1) and inserts subsection (2) into that section;
 - (d) section 87(3);
 - (e) section 90(1);
 - (f) section 95;
 - (g) section 98;

No. 82 p. 4620

THE SOUTH AUSTRALIAN GOVERNMENT GAZETTE

23 December 2021

- (h) section 126, but only insofar as it inserts the following into the *Local Government Act 1999*:
 - (i) the heading to Chapter 13 Part A1;
 - (ii) the heading to Chapter 13 Part A1 Division 2;
 - (iii) the heading to Chapter 13 Part A1 Division 2 Subdivision 2;
 - (iv) section 262F heading and (3) to (6) (inclusive).
- (2) Section 79(2) and (8) of the Act come into operation on 30 April 2022.
- (3) The following provisions of the Act come into operation on 30 June 2022:
 - (a) sections 8 and 9;
 - (b) section 17;
 - (c) section 55;
 - (d) section 147(1) to (3) (inclusive).
- (4) Section 79(1) of the Act comes into operation on 30 June 2023.
- (5) The following provisions of the Act come into operation on 31 August 2023:
 - (a) section 5(9);
 - (b) section 93;
 - (c) section 94(1).
- (6) The following provisions of the Act come into operation on 30 November 2023:
 - (a) section 5(8);
 - (b) section 59;
 - (c) section 81;
 - (d) section 82, but only insofar as it inserts subsection (3) into section 125 of the *Local Government Act 1999*;
 - (e) sections 83 to 85 (inclusive);
 - (f) section 87(1) and (2);
 - (g) section 88(3);
 - (h) section 89;
 - (i) section 141(3) and (6);
 - (j) section 195.

Made by the Governor

with the advice and consent of the Executive Council
on 23 December 2021

CONSENSUS AGENDA REPORT

CONSENSUS AGENDA

2.2 AUDIT COMMITTEE WORK PLAN 2021/22

Author: Chief Executive Officer
22/10428

The Audit Committee Work Plans (Attachment 1) have been updated.

RECOMMENDATION

That the report item be received and noted.

ATTACHMENTS

Attachment 1 Audit Committee Work Plan 2021-22 [↓](#)

SUPPORTING REFERENCES

Local Government Act 1999

The Barossa Council Audit Committee Work Plan 2021/22

(4 meetings each financial year - October, December, February, June)

Activity	Responsible Officer	Estimated Timing	Frequency	Current Status	Date Completed 2021/22	Comments
Financial Reporting						
Review and establish Audit Committee budget	Manager Financial Services	Feb Meeting	Annually			
Review draft Budget & LTFF - assumptions and indexation	Manager Financial Services	April meeting	Annually			
Review draft AB&BP document	Manager Financial Services	June meeting	Annually			
Review Treasury Management performance	Senior Accountant	Feb Meeting	Annually			
Review Budget Update – Quarterly as at 31 March	Manager Financial Services	June meeting	Annually			
Review Budget Update – Quarterly as at 30 September	Manager Financial Services	Dec meeting	Annually			
Review Mid – year Budget Review – Quarterly as at 31 December	Manager Financial Services	Feb Meeting	Annually			
Receive draft Financial Statements for last financial year - Council and Nuriootpa Centennial Park Authority including Auditor attendance	Manager Financial Services	Oct meeting	Annually			
Draft Report on Financial Results, including carry forwards	Manager Financial Services	Oct meeting	Annually			
Receive adopted Financial Statements and Report on Financial Results for last year - Council and Nuriootpa Centennial Park Authority	Manager Financial Services	Dec meeting	Annually			
Review of Finance / Accounting Policies	Manager Financial Services		As required			
Review decisions on interpretations of accounting standards taking into account the views of management and the external auditors.	Manager Financial Services		As required			
Enterprise Risk Management						
Review and recommend the approval of statements to be included in the annual report on risk management and internal control (Audit Committee TOR requirement)	Risk Coordinator	Oct Meeting	Annually			
Receive Risk Management Report - includes updates on: - Risk Management and WHS&IM Plans - Risk Register - Local Government Risk Services - WHS Committee - Emergency Management - Risk/WHS Incidents - Corrective and Preventative Actions - Workplace Inspections - Internal Financial Control	Director Corporate Services and Business Innovation	Each normal meeting	Quarterly		Quarterly	Provided each quarter.
Receive directorate risk reports showing relevant risks and how they are being managed	Executive Leadership Team		As required		Finished in 20/21	First round of presentations undertaken.
External Audit						

Activity	Responsible Officer	Estimated Timing	Frequency	Current Status	Date Completed 2021/22	Comments
Review any representation letter(s) requested by the external auditors	Manager Financial Services		As required			
Discuss with management and/or external auditors any matters arising from the interim audits	Manager Financial Services		As required			
Discuss with management and/or external auditors any matters arising from the year end audit	Audit Committee	Oct Meeting	Annually			
Oversee the selection process for new auditors or reappointment of existing auditors	Audit Committee	prior to 30/6/22	By 30/6/22 and as required			
Reporting Responsibilities						
Establish meeting schedule and work plan	Manager Financial Services	June Meeting	Annually		Dec-21	Completed
Propose and provide information relevant to the review of Council's Strategic Management Plans	CEO		As required			
Receive quarterly Performance and Activity Reports on measures adopted within the Corporate Plan	CEO	Each normal meeting	Quarterly			Currently being re-designed to align with new corporate plan and dedicated responsible resource being recruited.
Review Policies as required: Risk Management/ Governance/Strategic/Finance	Various Officers		As required			
Review Council's Public Disclosure Policy and Process (refer 29/10/19 meeting)	CEO				Oct-19	Completed should have previously been removed
Annual report on Audit Committee activities to Council	Audit Committee Chairperson	Oct meeting	Annually			
Chairperson to present Audit Committee Annual Report to Council	Audit Committee Chairperson	Nov/Dec Cncl mtg	Annually			
Review Council Annual Report	CEO	Oct Meeting	Annually			
Complete Audit Committee annual self-assessment	Audit Committee	Dec meeting	Annually			
Business Continuity Plan update	Director Corporate Services and Business Innovation		As required			
Other						
Review Terms of Reference (Incorporate any Actions below)	CEO		Annually			ToR currently being updated likely to be presented to next meeting. with new reforms not commencing until late 2023 the ToR need to be updated.
From Audit Committee Self Assessment 2020						
Performance of external auditor needs to be formally assessed	MFS					
Formal induction for new Committee Members	MFS					
A need to review the completeness and range of Performance Indicators that are reported to Council	CEO					Currently being re-designed to align with new corporate plan and dedicated responsible resource being recruited.
From Audit Committee Self Assessment 2019						
Induction/training of new Committee members						
Council to consider internal audit function expansion beyond financial controls						

Activity	Responsible Officer	Estimated Timing	Frequency	Current Status	Date Completed 2021/22	Comments
Audit Committee Membership - recruiting to ensure appropriate skill set and ability						
Meeting Actions						
(12/6/13 and 8/6/16 meetings) Policy and Process for treatment of Attractive Assets and review of current controls to ensure they are adequate	MFS			Work in progress		
(5/10/17 meeting) Strategic Corporate Risks - CEO continue to provide reports and updated risk assessments to the Audit Committee as works are undertaken.	CEO		Quarterly		Various	Presentation provided and work continues under the implementation of the Enterprise Risk Framework.
(5/10/17 meeting) Service Review and Continuous Improvement - CEO continue to provide reports and findings to the Audit Committee as works are undertaken.	CEO				Various	Now embedded in organisation under new Directorate.
(29/10/19 meeting) Further governance be incorporated into the Audit Committee Terms of Reference at the next review of the document.	CEO				N/a	ToR currently being updated likely to be presented to next meeting, with new reforms not commencing until late 2023 the ToR need to be updated.
(16/12/19 meeting) Consideration be given to engaging a consultant to test non-financial risks, particularly any categorised as Extreme or High	DCS&BI				N/a	Not considered necessary with structural changes made to risk arrangements internally.
(23/6/2020 meeting) Any impact to Council operations from changes to legislation be presented to Committee for consideration	CEO				Various	And ongoing
(21/10/2020 meeting) MES and R&ICC to review recent audits and consider any benefits (or not) of an external review of the procurement system.	DCS&BI				Various	And ongoing
(21/10/2020 meeting) Officers to discuss with Chair of NCPA Audit Committee, the introduction of annual Self-Assessment	CEO					Completed
(31/04/2021 confidential meeting) ICT security systems and management reports - Review reports which go to CMT to come to Audit Committee	CEO					

CONSENSUS AGENDA REPORT**CONSENSUS AGENDA****2.3 MID-YEAR BUDGET REVIEW**

Author: Accountant
22/10665

The 2021/22 Mid-Year Budget Review as at 31 December 2021 was adopted by Council on 15 February and is available on Council's website – www.barossa.sa.gov.au

RECOMMENDATION

That the report item 2.3 be received and noted.

ATTACHMENTS

Attachment 1 Mid-Year Budget Review [↓](#)

SUPPORTING REFERENCES

Nil



Annual Budget and Business Plan 2021/22

Mid-Year Budget Review

As at 31 December 2021

Budget Update Report

Executive Summary	2
Uniform Presentation of Finances	3
Key Performance Indicators	4
Summary of Operating Budget Variance Adjustments	5
Summary of Capital Budget Variance Adjustments	9
Statement of Comprehensive Income	11
Statement of Financial Position	12
Statement of Changes in Equity	13
Statement of Cash Flows	14

Annual Business Plan Report

Operating Result – The Barossa Council	15
Subsidiary Result – Nuriootpa Centennial Park Authority (NCPA)	15
Capital Works Program	16

Executive Summary

This report is a Mid-Year Budget Review as at 31 December 2021 for the 2021/22 financial year pursuant to Regulations 7, 9 and 10 of the Local Government (Financial Management) Regulations 2011 under the Act. Unless otherwise indicated figures shown are for the 2021/22 financial year and the variance report comparison is actual to original budget.

The proposed Revised Budget adjustments include a number of 'one-off' variations shown as Favourable (F) or Unfavourable (U).

Long Term Financial Plan (LTFP) - Review

Since the adoption of the Budget, Council has made decisions on projects that have material financial implications not only for the 2021/22 year (these are included within the yearly budget wherever possible) but also may affect the longer term. In some cases, not all information is available for these projects and not included in the budget review. The following list is a summary of these types of projects:

- ❖ Infrastructure expenditure on project scoping, designs and works with this budget update at \$14.4m this includes additional and carried forward expenditure with this update at \$3.1m, see more detail in this report. The updated budget includes not limited to: Bridges \$1.6m; Foot/bike paths \$1.3m; Resheeting and road shoulders – \$1m; Sealing/resealing/reconstruction – \$4.6m; Stormwater – \$1.3m; Community Wastewater Management Systems (CWMS) \$1.8m; and Streetscaping at Mount Pleasant and Angaston \$0.6m.
- ❖ Office and Community Facilities inc. The Big Project (TBP) expenditure on project scoping, designs and works with this budget update at \$14.4m this includes additional and carried forward expenditure to 22/23 \$7.9m, see more detail in this report. TBPs are included in the adopted LTFP and will be regularly monitored as/when substantial costings and actual build costs are incurred to ensure financial sustainability is checked and reported to Council. TBP actual expenditure included in this budget update:
 - Angas Recreation Park – tennis/netball courts, cricket nets, multifunctional clubrooms, second oval and landscaping - \$2.7m
 - Barossa Culture Hub – \$5.3m c/fwd to 22/23
 - Barossa Rugby - \$1.25m; \$1.25m c/fwd to 22/23
 - Curdnatta Recreation Park – tennis courts cricket nets \$134k
 - Stockwell Recreation Park – BMX track, fitness infrastructure, civil works, landscaping and trail \$371k
 - Talunga Caravan Park Facilities, including cabins \$2m
 - Old Talunga Recreation Park – upgrade and lighting \$427k
 - Tanunda Recreation Park – oval widening, junior sports field, playground and cricket nets \$2.3m
 - Williamstown Queen Victoria Jubilee Park (QVJP) – \$14k
 - Nuriootpa Centennial Park – Recreation Park – soccer pitch, infrastructure and change rooms \$2.8m; \$1.25m c/fwd to 22/23
- ❖ The Councils Community Wastewater Management Systems (CWMS) operating result and capital expenditure programs are transferred to/from a reserve held specifically for this service area. A review of the service charges and rating methodology is required to check the charge vs service provision in line with legislative and ESCOSA requirements.
- ❖ Council continues to monitor the impact of the COVID-19 pandemic on our community, organisation, services and service delivery. This will impact on Council finances but at this time is not expected to vary significantly from the long-term financial plan and financial position. Council also has a number of additional costs due to COVID-19. These include cleaning, personal protective equipment and ICT related costs. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern
- ❖ The adopted budget included loan financing of \$13.1m, this has been reduced by \$9.5m to \$3.6m due to the delay with significant projects along with additional cash brought forward from last year.

Uniform Presentation of Finances

for the year ending 30 June 2022

The following is a high level summary of both operating and capital investment activities of the Council prepared in a uniform and consistent basis. All Councils in South Australia voluntarily have agreed to summarise annual budgets and long term financial plans on the same basis. The arrangement ensures that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

		Original Full Year Budget	Actuals as at 31 Dec	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carried Forward to next year	Proposed Full Year Revised Budget
	Budget Adjustment Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1-7	40,690	37,464	41,048	(5)	0	41,043
Less Expenses	8-11	(41,537)	(18,526)	(42,221)	111	0	(42,110)
Operating Surplus / (Deficit)		(847)	18,938	(1,173)	106	0	(1,067)
Less Net Outlays on Existing Assets							
Capital Expenditure on Renewal and Replacement of Existing Assets	12	(6,491)	(2,725)	(8,514)	(315)	186	(8,643)
add back Depreciation, Amortisation and Impairment	10	8,848	4,424	8,848	0	0	8,848
add back Proceeds from Sale of Replaced Assets	13	252	242	449	0	0	449
		2,609	1,941	783	(315)	186	654
Less Net Outlays on New and Upgraded Assets							
Capital Expenditure on New and Upgraded Assets	14	(23,881)	(4,065)	(28,375)	(418)	7,939	(20,854)
add back Amounts Received Specifically for New and Upgraded Assets	15	7,387	4,121	10,724	0	(2,913)	7,811
add back Proceeds from Sale of Surplus Assets	16	0	0	0	0	0	0
		(16,494)	56	(17,651)	(418)	5,026	(13,043)
Net Lending / (Borrowing) for Financial Year		(14,732)	20,935	(18,041)	(627)	5,212	(13,456)

Uniform Presentation of Finances

Funding Source for the movement in Net Lending / (Borrowing)	(\$'000)
Original Full year Budget Net Lending / (Borrowing)	(14,732)
Carried Forward Budget Adjustments approved at the Council meeting 24 November 2021 – Report on Financial Results	(1,841)
Funds were held for these projects in cash and investments at 30 June 2021	
Other Budget Adjustments - September Budget Update. Funds required for these items will decrease Councils cash and investments. This amount includes amendments approved at the Council meetings held July, August and September 2021	(1,468)
Budget Adjustments - December Mid-year Budget Review. Funds required for these items will decrease Council's cash and investments	(627)
Carried Forward Budget Adjustments to 2022/23	5,212
Proposed Full-year Revised Budget - Net Lending / (Borrowing)	(13,456)

Key Performance Indicators (KPI)

Key Performance Indicators (KPI)	Original Budget 30 June 2022	Mid-year Budget Review 31 Dec 2021
Operating Surplus / (Deficit) (\$'000)	(847)	(1,067)

Target To achieve an operating breakeven position, or better, over any five-year period.

Notes Operating Surplus decreased as a result of net operating carried forwards from last year of \$215k

Operating Surplus Ratio	(2.1%)	(2.6%)
-------------------------	--------	--------

Target To achieve an operating surplus ratio of between -2% to 10.

Notes The adopted LTFP 3-year average for this ratio was 1%, this update projects an annual result of (2.6%). Using the last 2 years actuals 2020 at 3.9% and 2021 at 6.7% and this Budget update of (2.6%) the three average is 2.7%, within the adopted target range of (2%) to 10%.

Net Financial Liabilities (\$'000)	23,116	15,254
------------------------------------	--------	--------

Target Council's level of net financial liabilities (NFL) is no greater than its annual operating revenue and not less than zero.

Notes An improvement (reduction) to net liabilities as a result of the better cash at bank position from last year actual result as compared to the estimates used for this year adopted budget.

Net Financial Liabilities Ratio	56.8%	37.2%
---------------------------------	-------	-------

Target Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.

Notes This ratio has improved; refer to the comments in the Net Financial Liabilities indicator above.

Asset Funding Renewal Ratio	99%	132%
-----------------------------	-----	------

Target Capital outlays on renewing/replacing assets is greater than 80% but less than 110% of Infrastructure Asset Management Plans (previously depreciation) over a rolling 3-year period, the ratio shown above is for the current year only.

Notes Expenditure on Renewal & Replacement Assets has been substantially higher than the amounts in the IAMP's for the same periods and the ratio is as follows for: 2018/19 443%, 2019/20 actual 92%, 2020/21 actual 216% and this revised forecast of 132%. The Renewal spends in the IAMP's for the last 3 years are \$972k, \$4,964k and \$2,195k respectively and for 2021/22 the IAMP renewal spend is \$4,946. This was believed to be inaccurate and so for the purposes of this KPI in the LTFP a more appropriate planned spend has been calculated at \$6,566k. The Original Budget renewal capital expenditure was \$6,491k and this Budget update is \$8,643k this includes the Carried Forwards an increase of \$2,024k. The annual budget ratio was budgeted at 99% with this update the expected renewal spend has increased to 132%.

It is expected the renewal spend information will be more accurate when the four-year review of the IAMP's is undertaken during 2022.

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Operating Adjustments							
Financial Services	General Rates Income	Rate Rebates - Mandatory Rebates	Mandatory rebate overprovided	Reduction to expenditure	(11,318)		(11,318)
Financial Services	General Rates Income	Rate Rebates - Discretionary Rebates	Discretionary rebate overprovided for Revaluation Initiative	Addition to income	(9,959)		(9,959)
Rates					Note 1	0	(21,277)
Statutory Charges					Note 2	0	0
Nuriootpa Centennial Park	Caravan Park - Cabin Fees	Nuriootpa Caravan Park (NCPA)	Reduction on actuals	Reduction to income	70,000		70,000
User Charges					Note 3	70,000	70,000
Grants, Subsidies and Contributions					Note 4	0	0
Financial Services	Interest Earned (LG Finance Auth.)	Administer Council investments	Greater investments held increasing income	Addition to income	(15,000)		(15,000)
Investment Income					Note 5	(15,000)	(15,000)
Reimbursements					Note 6	0	0
Library Services	Recoupments - Insurance Claims	Library Svcs - Miscellaneous	Recognise recoupments received.	Addition to income	(1,080)		(1,080)
Offices and Community Facilities	Recoupments - Insurance Claims	Rec Park - Stockwell	Recognise recoupments received.	Addition to income	(1,063)		(1,063)
Works Operating	Recoupments - Insurance Claims	Public Conveniences	Recognise insurance reimbursement	Addition to income	(2,534)		(2,534)
Works Operating	Recoupments - Insurance Claims	Machine/Vehicle/Equip - Other	Recognise insurance reimbursement	Addition to income	(4,998)		(4,998)
Works Administration	Recoupments - Income Protection Insurance	Works Leave - Workers Compensation	Recognise recoupments received.	Addition to income	(17,379)		(17,379)
Works Operating	Other Income - Misc.	Machine/Vehicle/Equip - Other	Recognise additional revenue	Addition to income	(2,034)		(2,034)
Other Income					Note 7	(29,088)	0
Financial Services	Salaries - Finance staff	Accounts Payable	Budget reallocation	Reduction to expenditure	(1,000)		(1,000)
Financial Services	Salaries - Environmental Services staff	Accounts Payable	Temp staff assisting in Accounts Payable during resourcing gaps	Addition to expenditure	4,200		4,200
Financial Services	Salaries - Finance staff	Rating/Assessment Records - Administer	Resourcing reallocations	Reduction to expenditure	(4,997)		(4,997)
Financial Services	Salaries - Environmental Services staff	Rating/Assessment Records - Administer	Temp Staff assisting rates during employment gaps, rates generation	Addition to expenditure	20,106		20,106
Employee Costs					Note 8	18,309	0
Offices and Community Facilities	Contractors - Fire Equipment Servicing	Hall - Nuriootpa	Big Project HQ expense	Addition to expenditure	1,518		1,518
Offices and Community Facilities	Contractors - Bldg Maintenance Services	Hall - Nuriootpa	Big Project HQ establishment costs	Addition to expenditure	3,300		3,300
Offices and Community Facilities	Contractors - Bldg Maintenance Services	Community Building - Repair	Angas Rec Park upgrades for existing toilet emergency light	Transfer From - Assets Ledger	(1,780)		(1,780)
Offices and Community Facilities	Contractors - Domestic Waste Collection	Hall - Nuriootpa	Big Project HQ establishment costs	Addition to expenditure	525		525
Offices and Community Facilities	Contractors - Other Services	Hall - Nuriootpa	Big Project HQ associated establishment costs	Addition to expenditure	9,500		9,500
Offices and Community Facilities	Consultants - Other	Nuriootpa Swimming Pool	community consultation postponed	Reduction to expenditure	(135,000)		(135,000)
Offices and Community Facilities	Contractors - Tagging & Testing	Hall - Nuriootpa	Big Project HQ establishment costs	Addition to expenditure	400		400
Offices and Community Facilities	Insurance - Income Protection Insurance	Community Assets & Facilities	Insurance reduction in Acutals	Reduction to expenditure	(119)		(119)
Financial Services	Contractors - Relief Staff	Accounting/Finance - Miscellaneous	Temp Accounting resources during employment gaps	Addition to expenditure	5,851		5,851
Financial Services	Contractors - Property valuations	Rating/Assessment Records - Administer	Budget underestimated for Valuation growth	Addition to expenditure	2,767		2,767
Financial Services	Software - Purchase Licence Fee	Annual Financial Statements	Financial Statements software on-line	Addition to expenditure	100		100
Financial Services	Insurance - Income Protection Insurance	Accounts Receivable	Insurance reduction in Acutals	Reduction to expenditure	(36)		(36)
Financial Services	Insurance - Income Protection Insurance	Accounts Payable	Insurance reduction in Acutals	Reduction to expenditure	(86)		(86)
Financial Services	Insurance - Income Protection Insurance	Accounting/Finance - Miscellaneous	Insurance reduction in Acutals	Reduction to expenditure	(452)		(452)
Financial Services	Insurance - Income Protection Insurance	Process Payroll/Maintain Leave Records	Insurance reduction in Acutals	Reduction to expenditure	(107)		(107)
Financial Services	Insurance - Income Protection Insurance	Rating/Assessment Records - Administer	Insurance reduction in Acutals	Reduction to expenditure	(107)		(107)
Financial Services	Insurance - Income Protection Insurance	Rates - Recover Outstanding Rates	Insurance reduction in Acutals	Reduction to expenditure	(41)		(41)
Financial Services	Insurance - Income Protection Insurance	Audit Committee	Insurance reduction in Acutals	Reduction to expenditure	(16)		(16)
Financial Services	Advertising	Rating/Assessment Records - Administer	Cost increase for the 2 papers and Gazette cost	Addition to expenditure	780		780
Financial Services	Postage	Accounts Receivable	Increased allocation and follow up	Addition to expenditure	2,000		2,000
Corporate Services	Contractors - Plant/Machinery Servicing	Executive Vehicle - Mngr Organisational Ppl&Citr	Vehicle costs estimates for Manager Org Culture and HR	Addition to expenditure	500		500
Corporate Services	Energy Costs - Fuel & Lubricants	Executive Vehicle - Mngr Organisational Ppl&Citr	Vehicle costs estimates for Manager Org Culture and HR	Addition to expenditure	2,400		2,400
Corporate Services	Insurance - Income Protection Insurance	Manage OHS&W responsibilities	Insurance reduction in Acutals	Reduction to expenditure	(127)		(127)
Corporate Services	Insurance - Income Protection Insurance	Corporate Governance and Information Services	Insurance reduction in Acutals	Reduction to expenditure	(284)		(284)
Corporate Services	Insurance - Income Protection Insurance	Procurement Shared Services	Insurance reduction in Acutals	Reduction to expenditure	(27)		(27)
Corporate Services	Insurance - Income Protection Insurance	Corporate Governance	Insurance reduction in Acutals	Reduction to expenditure	(99)		(99)
Corporate Services	Insurance - Income Protection Insurance	Risk Management	Insurance reduction in Acutals	Reduction to expenditure	(71)		(71)
Information Technology	Insurance - Income Protection Insurance	Info Tech - Administer Consultants	Insurance reduction in Acutals	Reduction to expenditure	(13)		(13)
Information Technology	Insurance - Income Protection Insurance	Info Tech - Miscellaneous	Insurance reduction in Acutals	Reduction to expenditure	(309)		(309)
Information Technology	Insurance - Income Protection Insurance	Info Tech - Update annual management pla	Insurance reduction in Acutals	Reduction to expenditure	(13)		(13)
Information Technology	Consultants - Other	Info Tech - Administer Consultants	Support Finance system upgrade costs for purchasing module	Transfer To - expenditure	1,100		1,100
Information Technology	Operating Lease Payments - Computer Eq.	Info Tech - Lease Agreements	Additional mobile tech for Development	Transfer To - expenditure	2,805		2,805
Information Technology	Software - Annual Licence Fees	Website - Maintain	Increased costs for website monitoring licences	Addition to expenditure	1,200		1,200
Information Technology	Direct Purchases - Assets < \$5,000	Info Tech - Miscellaneous	Additional items required to allow staff to work from home	Addition to expenditure	12,000		12,000

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Operating Adjustments							
Library Services	Insurance - Income Protection Insurance	Heritage & Community Information	Insurance reduction in Actuals	Reduction to expenditure	(14)		(14)
Library Services	Insurance - Income Protection Insurance	Lend/recover Library Equip/Material	Insurance reduction in Actuals	Reduction to expenditure	(408)		(408)
Library Services	Insurance - Income Protection Insurance	Library - Maint Local History Collection	Insurance reduction in Actuals	Reduction to expenditure	(47)		(47)
Library Services	Insurance - Income Protection Insurance	Manage Library	Insurance reduction in Actuals	Reduction to expenditure	(33)		(33)
Library Services	Insurance - Income Protection Insurance	Library Svcs - Update annual plan	Insurance reduction in Actuals	Reduction to expenditure	(33)		(33)
Library Services	Insurance - Income Protection Insurance	Library - Organise Child & Youth Service	Insurance reduction in Actuals	Reduction to expenditure	(68)		(68)
Library Services	Insurance - Income Protection Insurance	Library - Delivery of Housebound Service	Insurance reduction in Actuals	Reduction to expenditure	(8)		(8)
Library Services	Insurance - Income Protection Insurance	Library Promotion	Insurance reduction in Actuals	Reduction to expenditure	(100)		(100)
Administration	Contractors - Other Services	Admin - The Big Project	The Big Project internet HQ setup	Addition to expenditure	1,210		1,210
Administration	Direct Purchases - Other	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(1,000)		(1,000)
Administration	Direct Purchases - Other	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	1,000		1,000
Administration	Energy Costs - Fuel & Lubricants	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(3,350)		(3,350)
Administration	Energy Costs - Fuel & Lubricants	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	3,350		3,350
Administration	Bank Charges	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	360		360
Administration	Bank Charges	General Admin - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(300)		(300)
Administration	Depreciation Expense - Equipment	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(14,910)		(14,910)
Administration	Depreciation Expense - Equipment	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	14,910		14,910
Administration	Insurance - Income Protection Insurance	Administration - Miscellaneous	Insurance reduction in Actuals	Reduction to expenditure	(578)		(578)
Administration	Insurance - Vehicle Insurance	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(278)		(278)
Administration	Insurance - Vehicle Insurance	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	278		278
Administration	Advertising	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	3,000		3,000
Administration	Advertising	General Admin - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(3,000)		(3,000)
Administration	Printing	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	3,000		3,000
Administration	Printing	General Admin - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(3,000)		(3,000)
Administration	Staff Training - Seminar/Conference Fees	Staff Training - Administration	Reallocation of The Big Project admin	Transfer From - expenditure	(3,000)		(3,000)
Administration	Staff Training - Seminar/Conference Fees	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	3,000		3,000
Administration	Staff Training - Travel Expenses	Staff Training - Administration	Reallocation of The Big Project admin	Transfer From - expenditure	(500)		(500)
Administration	Staff Training - Travel Expenses	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	825		825
Administration	Staff Training - Accommodation Expenses	Staff Training - Administration	Reallocation of The Big Project admin	Transfer From - expenditure	(850)		(850)
Administration	Staff Training - Accommodation Expenses	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	850		850
Administration	Postage	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	750		750
Administration	Postage	General Admin - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(750)		(750)
Administration	Mobile Phone Expenses	Administration - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(1,139)		(1,139)
Administration	Mobile Phone Expenses	Admin - The Big Project	Reallocation of The Big Project admin plus \$450 additional	Transfer To - expenditure	1,589		1,589
Administration	Wireless Broadband	Administration - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(406)		(406)
Administration	Wireless Broadband	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	406		406
Administration	Vehicle Registration	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(586)		(586)
Administration	Vehicle Registration	Admin - The Big Project	Reallocation of The Big Project admin plus \$600 additional TBP	Transfer To - expenditure	1,186		1,186
Administration	Fringe Benefits Tax Expenses	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(10,598)		(10,598)
Administration	Fringe Benefits Tax Expenses	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	10,598		10,598
Administration	Legal Fees	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	5,000		5,000
Administration	Legal Fees	General Admin - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(1,168)		(1,168)
Administration	Other Misc. Expenses - Sundry	Admin - The Big Project	The Big Project admin costs	Addition to expenditure	500		500
Administration	Entertainment Expenses	Admin - The Big Project	The Big Project admin costs	Addition to expenditure	500		500
Nuriootpa Centennial Park	Contractors - Other Services	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(33,040)		(33,040)
Nuriootpa Centennial Park	Contractors - Other Services	Rec Park - Nuriootpa (NCPA)	Align to Q2 actuals	Reduction to expenditure	(4,000)		(4,000)
Nuriootpa Centennial Park	Contractors - Other Services	Nuriootpa Sports Centre (NCPA)	Align to Q2 actuals	Reduction to expenditure	(2,400)		(2,400)
Nuriootpa Centennial Park	Contractors - Other Services	Prider Street Property (NCPA)	Align to Q2 actuals	Reduction to expenditure	(560)		(560)
Nuriootpa Centennial Park	Direct Purchases - Vehicle/Machine Parts	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(1,540)		(1,540)
Nuriootpa Centennial Park	Direct Purchases - Vehicle/Machine Parts	Coulthard Reserve (NCPA)	Align to Q2 actuals	Reduction to expenditure	(120)		(120)
Nuriootpa Centennial Park	Direct Purchases - Vehicle/Machine Parts	Rec Park - Nuriootpa (NCPA)	Align to Q2 actuals	Reduction to expenditure	(280)		(280)
Nuriootpa Centennial Park	Direct Purchases - Vehicle/Machine Parts	Nuriootpa Sports Centre (NCPA)	Align to Q2 actuals	Reduction to expenditure	(40)		(40)
Nuriootpa Centennial Park	Direct Purchases - Vehicle/Machine Parts	Prider Street Property (NCPA)	Align to Q2 actuals	Reduction to expenditure	(20)		(20)
Nuriootpa Centennial Park	Direct Purchases - Stationery	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(900)		(900)
Nuriootpa Centennial Park	Direct Purchases - Stationery	Nuriootpa Sports Centre (NCPA)	Align to Q2 actuals	Reduction to expenditure	(100)		(100)
Nuriootpa Centennial Park	Direct Purchases - Other	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(5,000)		(5,000)
Nuriootpa Centennial Park	Energy Costs - Electricity	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(3,900)		(3,900)
Nuriootpa Centennial Park	Energy Costs - Electricity	Rec Park - Nuriootpa (NCPA)	Align to Q2 actuals	Reduction to expenditure	(100)		(100)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Operating Adjustments							
Nuriootpa Centennial Park	Energy Costs - Electricity	Nuriootpa Sports Centre (NCPA)	Align to Q2 actuals	Reduction to expenditure	(1,000)		(1,000)
Nuriootpa Centennial Park	Energy Costs - Gas	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(2,000)		(2,000)
Nuriootpa Centennial Park	Water - Service Rates	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Addition to expenditure	4,775		4,775
Nuriootpa Centennial Park	Water - Service Rates	Rec Park - Nuriootpa (NCPA)	Align to Q2 actuals	Addition to expenditure	2,625		2,625
Nuriootpa Centennial Park	Water - Service Rates	Prider Street Property (NCPA)	Align to Q2 actuals	Addition to expenditure	100		100
Nuriootpa Centennial Park	Advertising	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(5,000)		(5,000)
Nuriootpa Centennial Park	Telephone	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(1,000)		(1,000)
Office of the Mayor and CEO	Contractors - Other Services	Office of the Mayor and CEO	Recruitment support costs for Director Corp Svcs and Business Innovation \$4950 / (\$1100) transfer to 141-661 to support Finance system upgrade costs for purchasing module	Addition to expenditure	3,850		3,850
Office of the Mayor and CEO	Consultants - Other	Office of the Mayor and CEO	LX Smart Regions contract as approved by Council in December 2021	Addition to expenditure	75,000		75,000
Office of the Mayor and CEO	Direct Purchases - Other	Australia Day	Council approved for unspent \$ from 20/21 for use on future events	Addition to expenditure	12,500		12,500
Office of the Mayor and CEO	Direct Purchases - Other	Office of the Mayor and CEO	Transfer budget to capital for business case implementation desks and equipment purchases.	Transfer From - Assets Ledger	(10,000)		(10,000)
Office of the Mayor and CEO	Insurance - Income Protection Insurance	Office of the Mayor and CEO	Insurance reduction in Acutals	Reduction to expenditure	(330)		(330)
Office of the Mayor and CEO	Insurance - Income Protection Insurance	Council Elections	Insurance reduction in Acutals	Reduction to expenditure	(3)		(3)
Office of the Mayor and CEO	Insurance - Income Protection Insurance	Prepare Council Agenda	Insurance reduction in Acutals	Reduction to expenditure	(34)		(34)
Office of the Mayor and CEO	Donations - Sundry	Community Events	Vintage festival budget applied to 21/22 in error next year of event is 22/23	Reduction to expenditure	(5,000)		(5,000)
Development Services	Contractors - Works Contract Labour Staff	Development Assessment and Advice	Transferred to Consultants Fee, 371-878 Legal Fees and 385-878 Legal Fees	Reduction to expenditure	(32,500)		(32,500)
Development Services	Consultants - Code Amendments	Policy, Code and Strategic Projects	Transferred from Contractors to Consultants	Addition to expenditure	7,500		7,500
Development Services	Insurance - Income Protection Insurance	Compliance, Monitoring & Enforcement	Insurance reduction in Acutals	Reduction to expenditure	(202)		(202)
Development Services	Insurance - Income Protection Insurance	Policy, Code and Strategic Projects	Insurance reduction in Acutals	Reduction to expenditure	(26)		(26)
Development Services	Insurance - Income Protection Insurance	Development Assessment and Advice	Insurance reduction in Acutals	Reduction to expenditure	(757)		(757)
Development Services	Insurance - Income Protection Insurance	Support Building Fire Safety Committee	Insurance reduction in Acutals	Reduction to expenditure	(28)		(28)
Development Services	Insurance - Income Protection Insurance	Assessment Panel	Insurance reduction in Acutals	Reduction to expenditure	(52)		(52)
Development Services	Staff Training - Seminar/Conference Fees	Development Assessment and Advice	Transferred to 142/690 - Info Tech - Lease Agreements/Operating Lease Payments to cover new surface pro for building officer position	Transfer From - expenditure (negative amount)	(2,805)		(2,805)
Development Services	Contributions - Other	Development Assessment and Advice	Budget adjustment required due to PLUS contribution to the Portal being in Group A (\$59,100) annually	Addition to expenditure	41,100		41,100
Development Services	Legal Fees	Compliance, Monitoring & Enforcement	Tracking above expected budget due to several enforcement matters proceeding to Court	Addition to expenditure	15,000		15,000
Development Services	Legal Fees	Development Assessment and Advice	Transferred from 385-657 Contractors - Works Contract Labour Staff	Addition to expenditure	10,000		10,000
Organisational Development	Consultants - Other	Human Resources - Miscellaneous	Recruitment Costs offset by reduction in salary for Manager ICT	Addition to expenditure	15,000		15,000
Organisational Development	Insurance - Income Protection Insurance	Human Resources - Miscellaneous	Insurance reduction in Acutals	Reduction to expenditure	(187)		(187)
Organisational Development	Insurance - Income Protection Insurance	Strategic Plan Updates	Insurance reduction in Acutals	Reduction to expenditure	(29)		(29)
Organisational Development	Insurance - Income Protection Insurance	People and Culture Development	Insurance reduction in Acutals	Reduction to expenditure	(262)		(262)
Organisational Development	Advertising	Human Resources - Miscellaneous	Increase in recruitment advertising costs required due to increased recruitment activity and the implementation of the business case.	Addition to expenditure	7,750		7,750
Organisational Development	Legal Fees	Industrial Relations	Additional costs experienced in implementing organisation restructure.	Addition to expenditure	10,000		10,000
Publicity and Public Relations	Insurance - Income Protection Insurance	Public Relations Service	Insurance reduction in Acutals	Reduction to expenditure	(110)		(110)
Community Programs and Development	Insurance - Income Protection Insurance	Community Assistance Scheme	Insurance reduction in Acutals	Reduction to expenditure	(13)		(13)
Community Programs and Development	Insurance - Income Protection Insurance	Community Programs and Development	Insurance reduction in Acutals	Reduction to expenditure	(13)		(13)
Customer Service	Insurance - Income Protection Insurance	Customer Service Operations	Insurance reduction in Acutals	Reduction to expenditure	(482)		(482)
Community Services	Insurance - Income Protection Insurance	Collaborative Officer	Insurance reduction in Acutals	Reduction to expenditure	(63)		(63)
Community Services	Insurance - Income Protection Insurance	Administer Volunteer Resource Centre	Insurance reduction in Acutals	Reduction to expenditure	(91)		(91)
Community Services	Insurance - Income Protection Insurance	Arts Officer	Insurance reduction in Acutals	Reduction to expenditure	(53)		(53)
Barossa Visitor Centre	Insurance - Income Protection Insurance	Barossa Cycle Hub	Insurance reduction in Acutals	Reduction to expenditure	(7)		(7)
Environmental Services	Insurance - Income Protection Insurance	Environmental Management	Insurance reduction in Acutals	Reduction to expenditure	(57)		(57)
Health Services	Insurance - Income Protection Insurance	Waste Water Applications	Insurance reduction in Acutals	Reduction to expenditure	(135)		(135)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Operating Adjustments							
Health Services	Insurance - Income Protection Insurance	Legionella Control	Insurance reduction in Actuals	Reduction to expenditure	(5)		(5)
Health Services	Insurance - Income Protection Insurance	Immunisation Clinics	Insurance reduction in Actuals	Reduction to expenditure	(14)		(14)
Health Services	Insurance - Income Protection Insurance	Public Health and Wellbeing Plan	Insurance reduction in Actuals	Reduction to expenditure	(43)		(43)
Health Services	Insurance - Income Protection Insurance	Health Assessment and Advice	Insurance reduction in Actuals	Reduction to expenditure	(83)		(83)
Health Services	Insurance - Income Protection Insurance	Food Inspection and Compliance	Insurance reduction in Actuals	Reduction to expenditure	(107)		(107)
Waste Services	Insurance - Income Protection Insurance	Hard and Other Waste	Insurance reduction in Actuals	Reduction to expenditure	(12)		(12)
Waste Services	Insurance - Income Protection Insurance	Garbage - Disposal and Collection	Insurance reduction in Actuals	Reduction to expenditure	(46)		(46)
Waste Services	Insurance - Income Protection Insurance	Green Waste Collection and Disposal	Insurance reduction in Actuals	Reduction to expenditure	(27)		(27)
Waste Services	Insurance - Income Protection Insurance	Recyclables Collection and Disposal	Insurance reduction in Actuals	Reduction to expenditure	(47)		(47)
Works Administration	Insurance - Income Protection Insurance	Engineering Services - Miscellaneous	Insurance reduction in Actuals	Reduction to expenditure	(135)		(135)
Works Administration	Insurance - Income Protection Insurance	Works - Provide Clerical Support	Insurance reduction in Actuals	Reduction to expenditure	(108)		(108)
Works Administration	Insurance - Income Protection Insurance	Wks - Asset Management Plan	Insurance reduction in Actuals	Reduction to expenditure	(223)		(223)
Works Administration	Insurance - Income Protection Insurance	Engineering Support Services - Misc.	Insurance reduction in Actuals	Reduction to expenditure	(960)		(960)
Regulatory Services	Insurance - Income Protection Insurance	By-Laws & LG Act Administration	Insurance reduction in Actuals	Reduction to expenditure	(42)		(42)
Regulatory Services	Insurance - Income Protection Insurance	Fire Prevention and Control	Insurance reduction in Actuals	Reduction to expenditure	(37)		(37)
Regulatory Services	Insurance - Income Protection Insurance	Dog and Cat Management	Insurance reduction in Actuals	Reduction to expenditure	(239)		(239)
Regulatory Services	Insurance - Income Protection Insurance	Local Nuisance and Litter Control	Insurance reduction in Actuals	Reduction to expenditure	(65)		(65)
Works Operating	Insurance - Income Protection Insurance	Cemeteries	Insurance reduction in Actuals	Reduction to expenditure	(40)		(40)
Works Operating	Insurance - Income Protection Insurance	Works - Update Annual Management Plan	Insurance reduction in Actuals	Reduction to expenditure	(42)		(42)
Materials, Contract and Other Expenses				Note 9	(128,753)	0	(71,547)
Depreciation, Amortisation and Impairment				Note 10	0	0	0
Finance Costs				Note 11	0	0	0
NET TOTAL - Operating Adjustments					(105,809)	0	(48,603)
Reserve Account Adjustments only					0	0	0

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Capital Expenditure on Renewal and Replacement of existing assets								
Nuriootpa Centennial Park	Internal Roadways - NCPA Nuriootpa Centennial Park Authority	Capital Exp-Nuriootpa Caravan Park	Capital Expenditure Structures - Contrac	Allocation to Ensuite sites and room divider	Transfer From - expenditure	(22,857)		(22,857)
Offices and Community Facilities	Nuriootpa Office/Library	Capital Exp-Misc properties	Capital Expenditure Bldgs - Contractors	Transfer budget to capital for business case implementation desks and equipment purchases.	Transfer To - expenditure	10,000		10,000
Offices and Community Facilities	Swimming Pool, BV Recreation Centre	Capital Exp-The Rex Barossa Aquatic Fitness	Capital Expenditure Bldgs - Contractors	Tile replacement project approved by Council 18/1/2022	Addition to expenditure	450,000		450,000
Offices and Community Facilities	Irrigation Equipment Tanunda Recreation	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	Reallocation from the general expenditure for this project	Transfer To - expenditure	189,135		189,135
Offices and Community Facilities	The Rex Barossa Aquatic and Fitness Cent	Capital Exp-The Rex Barossa Aquatic Fitness	Capital Expenditure Bldgs - Contractors	Workkk will now be performed in 22/23	Carried forward expenditure	(186,000)		(186,000)
Works Administration	Office Vehicle-Director Development and	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget	Transfer From - expenditure	(10,250)		(10,250)
Works Administration	Office Vehicle - Manager Community and C	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget	Transfer From - expenditure	(7,350)		(7,350)
Works Administration	Office Vehicle - Manager Health Services	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget / Contingency	Transfer From - expenditure	(3,250)		(3,250)
Works Administration	Office Vehicle - Senior Manager Planning	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget	Transfer From - expenditure	(9,250)		(9,250)
Works Administration	Office Vehicle - Library Pool Vehicle	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget / Contingency	Transfer From - expenditure	(7,750)		(7,750)
Works Administration	Office Vehicle - Contingency	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget / contingency	Transfer From - expenditure	(23,750)		(23,750)
Works Capital	Tanunda Rec Park Oval Irrigation	Capital Exp-Other Sporting Reserves	Capital Expenditure Structures - Contrac	Reallocation from the general expenditure for this	Transfer From - expenditure	(189,135)		(189,135)
Works Capital - Road Seal	Reseal Budget	Capital Exp - Road resealing	Capital Expenditure Structures - Contrac	Transfer to Saleyard Road Footpath	Transfer From - expenditure	(61,000)		(61,000)
Capital Expenditure on Renewal and Replacement of Existing Assets						Note 12	128,543	0
Asset Sales adjustments/Capital Income								
Proceeds from Sale of Replaced Assets						Note 13	0	0
NET TOTAL - Asset Renewal/Replacement Adjustments							128,543	0
								128,543

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Capital Expenditure on New and Upgraded assets								
Nuriootpa Centennial Park	Nuriootpa Soccer Clubrooms	Capital Exp-Nuriootpa Recreation Park	Capital Expenditure Structures - Contrac	Building construction of Nuriootpa soccer project will be undertaken in 22/23	Carried forward expenditure	(1,250,000)		(1,250,000)
Nuriootpa Centennial Park	Ensuite Sites - Nuriootpa Centennial Park Authority	Capital Exp-Nuriootpa Caravan Park	Capital Expenditure Structures - Contrac	Allocation of \$20k from internal roadworks budget and additional amount needed for this project	Transfer To - expenditure	30,000		30,000
Nuriootpa Centennial Park	NCPA - Caravan Park Office Room Divider	Capital Exp-Nuriootpa Caravan Park	Capital Expenditure Structures - Contrac	Amount required for completion of Divider, works C/fwd from last year	Transfer To - expenditure	8,691		8,691
Offices and Community Facilities	Barossa Rugby Park - The Big Project	Capital Exp-Barossa Rugby Precinct	Capital Expenditure Structures - Contrac	Adjusting rugby timing for expected spend in 21/22	Carried forward expenditure	(1,360,500)		(1,360,500)
Offices and Community Facilities	Angas Rec Park Multi Functional Clubroom	Capital Exp-Angas Rec Park	Capital Expenditure Structures - Contrac	Transfer from 582 for existing toilet emergency light	Transfer To - expenditure	1,780		1,780
Offices and Community Facilities	Tanunda Recreation Park Playground	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	as approved 21.12.21 Council meeting + \$6K for additional two tree removals	Addition to expenditure	279,440		279,440
Offices and Community Facilities	Nuriootpa Swimming Pool Project	Capital Exp - Nuriootpa Swimming Pool	Capital Expenditure Structures - Contrac	Project delivered under budget	Reduction to expenditure	(24,913)		(24,913)
Sec 41 Committees - Gallery	Barossa Culture Hub - The Big Project	Capital Exp-Barossa Regional Gallery	Capital Expenditure Structures - Contrac	BBRF 5 unsuccessful rolling creative industries centre forward to 22/23	Carried forward expenditure	(5,328,144)		(5,328,144)
Works Administration	Office Vehicle - Manager Development Ser	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget	Transfer To - expenditure	26,850		26,850
Works Administration	Office Vehicle - Manager TBA	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget / Contingency	Transfer To - expenditure	34,750		34,750
Works Capital Footpaths	Footpath - Saleyard Road Mount Pleasant	Capital Exp-Footpaths	Capital Expenditure Structures - Contrac	Transfer from Reseal Unallocated	Transfer To - expenditure	61,000		61,000
Offices and Community Facilities	The Big Project - Recreation Phase 1 Imp	Capital Exp-Misc Community properties	Capital Exp - Salaries	Not yet required from Williamstown	Transfer To - expenditure	14,286		14,286
Offices and Community Facilities	Williamstown QVIP - The Big Project	Capital Exp-Williamstown QVJ Park	Capital Expenditure Structures - Contrac	Not yet required	Transfer From - expenditure	(14,286)		(14,286)
Capital Expenditure on New and Upgraded Assets						Note 14	(7,521,046)	0
Amounts received specifically for New and Upgraded Assets/Profit and loss for asset disposal								
Works Ovals and Open Space	The Big Project - Phase 1 Implementation		Capital Grant - Other	BBRF 5 unsuccessful rolling creative industries centre forward to 22/23	Carried forward income	2,415,088		2,415,088
Works Ovals and Open Space	Barossa Rugby Precinct Development Tanunda		Capital Grant - Other	Rugby estimated to be 50% spent in 21/22 matching capital grant with expenditure	Carried forward income	497,500		497,500
Amounts Received Specifically for New and Upgraded Assets						Note 15	2,912,588	0
Asset Sales adjustments								
Asset Disposal and Fair Value Adjustments						Note 16	0	0
NET TOTAL - Asset New/Upgrade Adjustments							(4,608,458)	0
NET TOTAL - Capital Adjustments						<i>Note: for reconciliation purposes the report includes Approved Carried Forwards</i>		
							(4,479,915)	0

Statement of Comprehensive Income

for the year ending 30 June 2022

	Budget Adjustment Notes	Original Full Year Budget (\$'000)	Actuals as at 31 Dec (\$'000)	*Full year Revised Budget in Last Update (\$'000)	Budget Adjustments Quarter 2 (\$'000)	Carried Forward (\$'000)	Proposed Full Year Revised Budget (\$'000)
Income							
Rates	1	33,650	33,623	33,650	21		33,671
Statutory Charges	2	741	509	741	0		741
User Charges	3	3,157	1,291	3,154	(70)		3,084
Grants, Subsidies and Contributions	4	2,212	1,576	2,540			2,540
Investment Income	5	96	62	96	15		111
Reimbursements	6	41	25	41			41
Other Income	7	793	378	826	29		855
Net Gain – Joint Ventures and Associations		0	0	0			0
Total Revenues		40,690	37,464	41,048	(5)	0	41,043
Expenses							
Employee Costs	8	14,512	6,796	14,569	18		14,587
Materials, Contracts and Other Expenses	9	17,698	7,114	18,325	(129)		18,196
Depreciation, Amortisation and Impairment	10	8,848	4,424	8,848			8,848
Finance Costs	11	479	192	479			479
Net Loss – Joint Ventures and Associations		0	0	0			0
Total Expenses		41,537	18,526	42,221	(111)	0	42,110
Operating Surplus / (Deficit)		(847)	18,938	(1,173)	106	0	(1,067)
Asset Disposal and Fair Value	16	(621)		(621)			(621)
Amounts Received Specifically for New or Upgraded Assets	15	7,387	4,121	10,724		(2,913)	7,811
Physical Resources Received Free of Charge		282		282			282
Net Surplus / (Deficit)		6,201	23,059	9,212	106	(2,913)	6,405
Changes in revaluation surplus - infrastructure, property, plant and equipment		0	0	0	0	0	0
Infrastructure, property, plant and equipment Impairment (Expense)/Recoupments offset to Asset Revaluation Reserve		0	0	0	0	0	0
Total Other Comprehensive Income		0	0	0	0	0	0
Total Comprehensive Income		6,201	23,059	9,212	106	(2,913)	6,405

*Full Year Revised Budget is the Budget Update as at 31 September 2021, adopted by Council at the November 2021 meeting.

Statement of Financial Position

as at 30 June 2022

	Original Full Year Budget (\$'000)	Proposed Full Year Revised Budget (\$'000)
Assets		
Current Assets		
Cash and Cash Equivalents	92	99
Trade and Other Receivables	2,728	2,485
Other Financial Assets	0	0
Inventories	375	219
Subtotal	3,195	2,803
Non-Current Assets Held for Sale	0	0
Total Current Assets	3,195	2,803
Non-current Assets		
Financial Assets	1,323	1,328
Equity Accounted Investments in Council Businesses	2,299	2,286
Infrastructure, Property, Plant and Equipment	423,438	406,936
Other Non-Current Assets	0	5,503
Total Non-current Assets	427,060	416,053
Total Assets	430,255	418,856
Liabilities		
Current Liabilities		
Trade and Other payables	3,341	4,547
Borrowings	9,558	4,071
Provisions	2,422	2,383
Total Current Liabilities	15,321	11,001
Non-Current Liabilities		
Borrowings	10,774	6,834
Provisions	1,164	1,331
Total Non-current Liabilities	11,938	8,165
Total Liabilities	27,259	19,166
Net Assets	402,996	399,690
Equity		
Accumulated Surplus	97,132	97,825
Asset Revaluation Reserve	294,334	289,320
Other Reserves	11,530	12,545
Total Equity	402,996	399,690

Statement of Changes in Equity

as at 30 June 2022

	Accumulated Surplus (\$'000)	Asset Revaluation Reserve (\$'000)	Other Reserves (\$'000)	Total Equity (\$'000)
Original Budget				
Balance at end of previous reporting period	83,250	277,475	9,982	370,707
30 June 2021 (Original Budget 2020/21)				
Restated opening balance (2020/21 Revised Budget)	90,562	283,033	11,899	385,494
Net Surplus / (Deficit) for year	6,201			6,201
Other Comprehensive Income	0	0	0	0
Gain on revaluation of infrastructure, property, plant and equipment	0	11,301	0	11,301
Transfer between reserves	(369)	0	369	0
Balance at the End of Period	96,394	294,334	12,268	402,996

For actual results for the Statement of Changes in Equity please refer to the General Purpose Financial Statements for the year ended 30 June 2021

Proposed Full Year Revised Budget				
Balance at end of previous reporting period	83,250	277,475	9,982	370,707
Restated opening balance (2020/21 Financial Statements)	90,827	278,019	13,138	381,984
Net Surplus / (Deficit) for year	6,405			6,405
Other Comprehensive Income	0	0	0	0
Gain on revaluation of infrastructure, property, plant and equipment	0	11,301	0	11,301
Transfer between reserves	(369)	0	369	0
Balance at the End of Period	96,863	289,320	13,507	399,690

Statement of Cash Flows

as at 30 June 2022

	Original Full Year Budget	Proposed Full Year Revised Budget
	(\$'000)	(\$'000)
Cash Flows from Operating Activities		
Receipts		
Operating Receipts	40,594	40,932
Investment Receipts	96	111
Payments		
Operating payments to Suppliers and Employees	(32,347)	(32,920)
LandFill rehabilitation expense	(362)	(362)
Finance Payments	(479)	(479)
Net Cash Provided by (or Used in) Operating Activities	7,502	7,282
Cash Flows from Investing Activities		
Receipts		
Amounts Specifically for New or Upgraded Assets	7,387	4,493
Sale of Replaced Assets	252	449
Sale of Surplus Assets	0	0
Net Purchase of Investment Securities	0	0
Repayments of Loans by Community Groups	72	72
Payments		
Expenditure on Renewal / Replacement of Assets	(6,491)	(8,643)
Expenditure on New / Upgraded Assets	(23,881)	(20,854)
Net Purchase of Investment Securities	0	0
Loans made to Community Groups	(650)	(650)
Net Cash Provided by (or Used in) Investing Activities	(23,311)	(25,133)
Cash Flows from Financing Activities		
Receipts		
Loans Received	13,100	3,600
Proceeds from Bonds and Deposits	0	0
Finance Lease Funds	0	0
Proceeds from Internal Borrowings	700	700
Payments		
Repayments of Borrowings	(1,410)	(1,410)
Repayment of Bonds and Deposits	0	0
Repayment of Lease Liabilities	(42)	(42)
Repayment of Internal Borrowings	(700)	(700)
Net Cash Provided by (or Used in) Financing Activities	11,648	2,148
Net Increase / (Decrease) in Cash Held	(4,161)	(15,703)
Cash and Cash Equivalents at Beginning of Period	4,253	15,802
Cash and Cash Equivalents at End of Period	92	99

Mid-Year Budget Review 2021/22 – as at 31 December 2021 | The Barossa Council | Page 14

Annual Business Plan

Operating Result - The Barossa Council (Excludes NCPA)

Operations

	Original Full Year Budget	Actuals as at 31 Dec	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carried Forward to 2022/23	Proposed Full Year Revised Budget
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	38,812	36,601	39,173	65	0	39,238
Expenditure	39,574	17,622	40,258	(57)	0	40,201
Capital Amounts	7,387	4,121	10,724	0	(2,913)	10,724
Net Surplus (Deficit)	6,625	23,100	9,639	122	(2,913)	9,761

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the 15 February 2022 meeting.

Associated Entities – Subsidiary

Operating Result - Nuriootpa Centennial Park Authority

Responsibilities and Services Provided: Established as a subsidiary of Council pursuant to Section 42 of the Local Government Act 1999, the Nuriootpa Centennial Park Authority manages and maintains the Nuriootpa Caravan Park and adjacent sporting and leisure facilities on behalf of Council.

The projected Income Statement for the Authority is included within Council's financial statements, contained within this document.

Operations

	Original Full Year Budget	Actuals as at 31 Dec	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carried Forward to 2022-23	Proposed Full Year Revised Budget
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1,878	863	1,875	(70)	0	1,805
Expenditure	1,963	904	1,963	(54)	0	1,909
Capital Amounts	0	0	0	0	0	0
Net Surplus (Deficit)	(85)	(41)	(88)	(16)	0	(104)

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the 15 February 2022 meeting.

Capital Program 2021/22						
Description	2021/22 Budget	Actuals as at 31 Dec	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carry forward to 2022/23	Proposed Full Year Revised Budget
CORPORATE AND COMMUNITY SERVICES	18,822,309	3,443,798	21,683,952	895,442	(7,938,644)	14,640,750
Community Services - Community Transport	56,000	0	56,000	0	0	56,000
Community Transport Vehicles	56,000	0	56,000			56,000
Library Services	82,059	3,617	82,059	0	0	82,059
Library Books	82,059	3,617	82,059			82,059
Barossa Regional Gallery	89,450	23	89,450	0	0	89,450
Barossa Regional Gallery Air Conditioning	89,450	23	89,450			89,450
Offices and Community Facilities	18,594,800	3,440,158	21,456,443	895,442	(7,938,644)	14,413,241
The Big Project - Phase 1 Implementation - Buildings (subject to grant funding)	225,301	19,582	279,086			279,086
The Big Project - Phase 1 Implementation - Recreation (subject to grant funding)	219,334	0	373,782	14,286		388,068
Angas Rec Park Stormwater	0	1,632	0			0
Angas Recreation Park Clubrooms Canopy	0	12,510	50,000			50,000
Angas Recreation Park Tennis/Netball Courts (carried forward)	42,000	137	42,000			42,000
Angaston Railway Precinct	0	200	0			0
Various tennis/netball courts as per Court audit report July 2019 (expected 40% grants/contributions)	150,000	0	150,000			150,000
Angas Recreation Park Second Oval and Ancillary Works (carried forward)	615,740	418,893	789,733			789,733
Angas Recreation Park Multi Functional Clubrooms	1,665,745	1,365,749	1,762,701	1,780		1,764,481
Barossa Rugby Park - The Big Project (Infrastructure Projects Grant Programs)	2,721,000	25,400	2,721,000		(1,360,500)	1,360,500
Nuriootpa Soccer Clubrooms	1,588,104	5,366	1,588,104		(1,250,000)	338,104
Nuriootpa Soccer Civil Infrastructure	1,119,330	415,947	1,119,330			1,119,330
Nuriootpa Soccer Infrastructure Pitches	1,102,869	147,793	1,334,034			1,334,034
Talunga Caravan Park Facilities	2,033,216	32,978	2,095,076			2,095,076
Tanunda Recreation Park - Oval Widening	46,481	27,007	538,100			538,100
Tanunda Recreation Park Junior Sports Field (part carried forward - Infrastructure Projects Grant Programs)	971,909	18,601	971,909			971,909
Tanunda Recreation Park Playground (Open Space and Places for People Grant Funding)	609,737	57,997	609,737	279,440		889,177
Tanunda Recreation Park Cricket Nets (Infrastructure Projects Grant Programs)	155,890	1,814	155,890			155,890
Angas Recreation Park Cricket Nets and Ancillary Works	0	3,188	2,079			2,079
Barossa Culture Hub - The Big Project	5,328,144	5,917	5,328,144		(5,328,144)	0
Curdnatta Recreation Park Tennis Courts	0	974	34,000			34,000
Curdnatta Recreation Park BBQ and Cricket Nets (part externally funded)	0	70,422	100,338			100,338
Emergency Water Supply - Moculta	0	0	5,338			5,338
Emergency Water Supply - Eden Valley	0	8,597	29,680			29,680
Emergency Water Supply - Mount Pleasant	0	1,325	6,240			6,240
Finance Budgeting Software	0	0	61,103			61,103
Nuriootpa Swimming Pool	0	122,767	149,500	(24,913)		124,587
Mt. Pleasant Caravan Park - 2 Cabins (ex NCPA)	0	44,816	43,600			43,600
Mount Pleasant Show Office Upgrade	0	323	97,655			97,655
Stockwell Park BMX Track	0	114,417	118,775			118,775
Tanunda Rec Park Change/Club Rooms	0	11,742	0			0
Box Trailer 7x5 Talunga Rec Park	0	4,591	0			0
Talunga Rec Park Hybrid Power Solution	0	119	0			0
Talunga Rec Park Oval Irrigation	0	392	0			0
The Rex Solar Panels	0	23,282	0			0
Irrigation Equipment Tanunda Rec Park	0	1,990	0	189,135		189,135
Upgrade Lighting Lyndoch Rec Park	0	1,293	0			0
Lyndoch Rec Park Change/Clubrooms	0	21,284	0			0
Lyndoch Rec Park	0	3,402	4,602			4,602
Stockwell Park Fitness Infrastructure	0	65,263	106,662			106,662
Stockwell Park Civil Works/Signage/Landscaping	0	64,520	102,033			102,033
Stockwell Park Trail	0	41,578	44,000			44,000
Old Talunga Park Courts Upgrade	0	90,765	270,888			270,888
Old Talunga Park Lighting	0	23	155,725			155,725
Tanunda Recreation Park - Electrical Capacity Upgrade Retention (carried forward)	0	18	6,669			6,669
Tanunda Recreation Park - Show Hall Upgrade Retention (carried forward)	0	36,871	73,595			73,595
The Rex Disability Change Facility (subject to grant funding)	0	140,840	121,049			121,049
Williamstown Queen Victoria Jubilee Park - The Big Project	0	0	14,286	(14,286)		0
Williamstown Pool Change Rooms Roof	0	7,835	0			0
Swimming Pool, BV Recreation Centre	0	0	0	450,000		450,000
DEVELOPMENT AND ENVIRONMENTAL SERVICES	0	823	2,145	0	0	2,145
Barossa Bushgardens	0	823	2,145	0	0	2,145
Bushgardens Stormwater Recovery System	0	823	2,145			2,145
EXECUTIVE SERVICES	20,000	11,784	302,082	0	0	302,082
Office and Community Facilities	20,000	11,784	302,082	0	0	302,082
Nuriootpa Office - Solar Panels	0	0	85,396			85,396
GIS Project	0	9,000	0			0
Audio Visual System Council Chamber	0	2,784	0			0
Website Development Project	20,000	0	20,000			20,000
Continuous Improvement program	0	0	196,686			196,686

Capital Program 2021/22 (Continued)						
Description	2021/22 Budget	Actuals as at 31 Dec	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carry forward to 2022/23	Proposed Full Year Revised Budget
NURIOTPA CENTENNIAL PARK AUTHORITY	135,000	0	137,857	15,834	0	153,691
NCPA - Internal Roadworks	20,000	0	20,000	(20,000)		0
Cleaners Van	25,000	0	25,000			25,000
Ensuite Sites	90,000	0	90,000	30,000		120,000
NCPA - Caravan Park Office Room Divider	0	0	2,857	5,834		8,691
NCPA - Multi Use Changerooms Verandah	0	0	0			0
WORKS AND ENGINEERING	11,394,649	3,333,803	14,764,282	(179,135)	(186,000)	14,399,147
Bridges	1,133,236	225,771	1,568,016	0	0	1,568,016
Bridges Unallocated Budget	250,000	0	190,000			190,000
Smyth Road Tanunda Bridge (carried forward)	115,000	956	230,000			230,000
Mengler Hill Road Angaston Safety Guardrails	75,000	73,648	75,000			75,000
Moculta Road Bridge - Design only	693,236	0	718,016			718,016
Stockwell Bridge widening (subject to grant funding)	0	151,168	355,000			355,000
Buildings	782,893	83,403	873,437	10,000	(186,000)	697,437
Nuriootpa Office/Library - Air-conditioning renewal program and Kitchen Refurbishment	70,000	39,227	129,946	10,000		139,946
Building Renewal and Replacement	300,000	0	300,000			300,000
Nuriootpa Office - LED Lighting Replacement	63,472	3,273	63,472			63,472
Talunga Recreation Park Show Hall Drainage	65,000	2,938	65,000			65,000
The Rex Barossa Aquatic and Fitness Centre - Gas Pool Water Heaters	186,000	0	186,000		(186,000)	0
The Rex Barossa Aquatic and Fitness Centre - Pool Deck Air Conditioning	30,000	0	30,000			30,000
The Rex Barossa Aquatic and Fitness Centre - LED Lighting Replacement	42,421	0	42,421			42,421
Williamstown Caravan Park - 2 Cabins - Decking/Floor	26,000	24,230	26,000			26,000
Tanunda and Williamstown Depots Upgrade	0	13,735	30,598			30,598
Footpaths	1,245,755	228,672	1,285,755	61,000	0	1,346,755
Footpath Renewal Budget - Salaries	104,834	0	104,834			104,834
Kalimna Creek Reserve Nuriootpa	0	1,430	40,000			40,000
Barossa Trail extension to Gawler (part grant funded \$336,264 - PIRSA Regional)	800,000	100,046	800,000			800,000
Saleyad Road Mount Pleasant	140,921	7,896	140,921	61,000		201,921
Old Kapunda Road Nuriootpa	0	134	0			0
Penrice Road Nuriootpa	0	86	0			0
Barossa Trail Shared Path - renewal	200,000	110,410	200,000			200,000
Footpath Magnolia Street Tanunda	0	8,670	0			0
Motor Vehicles, Plant and Equipment	964,000	402,160	1,367,470	0	0	1,367,470
Depot - Tractor	0	74,929	85,000			85,000
Motor Vehicles Renewal (part carried forward)	329,000	208,293	647,470			647,470
Backhoe	175,000	0	175,000			175,000
Excavator	60,000	0	60,000			60,000
Articulated Wheel Dumper	40,000	0	3,200			3,200
Plant Trailer	40,000	0	40,000			40,000
4.5 Tonne Truck	100,000	0	100,000			100,000
Depot 8x5 Tip Trailer 1	0	12,121	13,350			13,350
Depot 8x5 Tip Trailer 2	0	12,121	13,350			13,350
Depot 8x5 Tip Trailer 3	0	12,121	13,350			13,350
Loader Volvo	0	8,950	0			0
Works Gardener 4.5T Truck	0	0	55,000			55,000
Motor Vehicles Renewal - including Depot Utes (part carried forward)	70,000	0	70,000			70,000
Business Case - additional vehicle requirements	100,000	63,278	64,600			64,600
Minor Plant	50,000	10,347	27,150			27,150
Parks and Gardens	298,500	94,718	389,000	(189,135)	0	199,865
Playground Equipment Renewal	93,500	131	184,000			184,000
Tanunda Recreation Park Oval Renewal	190,000	864	190,000	(189,135)		865
Play Equipment Tolley Reserve	0	92,938	0			0
Krieg Park BMX Track	15,000	784	15,000			15,000
Road Resheeting	756,385	43,851	756,385	0	0	756,385
E Lorkes Road Springton	173,910	0	173,910			173,910
Golden Gate Mines Road Flaxman Valley	115,462	0	115,462			115,462
Heggies Range Road Eden Valley	71,125	0	71,125			71,125
Hilsenitz Road Eden Valley	26,554	0	26,554			26,554
Keyneton Road Moculta	98,967	0	98,967			98,967
Mount Road Mount Crawford	119,560	0	119,560			119,560
Roberts Road Stockwell	59,380	43,159	59,380			59,380
Springton Road Williamstown	0	693	0			0
Steingarten Road Rowland Flat	75,858	0	75,858			75,858
Resheeting Budget Contingency	15,569	0	15,569			15,569
Road Resealing	3,500,840	1,579,141	4,611,715	(61,000)	0	4,550,715
Acacia Street Tanunda	48,977	52,679	48,977			48,977
Altona Road Altona	32,846	14,094	32,846			32,846
Basedow Road Tanunda (subject to grant funding)	100,100	884,135	870,100			870,100
Bushman Street Tanunda	81,500	627	81,500			81,500
College Street Tanunda	160,315	49,846	160,315			160,315
Diagonal Road Angaston	75,937	26,708	75,937			75,937
Elm Street Tanunda	32,171	22,995	32,171			32,171
Forreton Road Mount Crawford	304,475	13,335	448,518			448,518

Capital Program 2021/22 (Continued)						
Description	2021/22 Budget	Actuals as at 31 Dec	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carry forward to 2022/23	Proposed Full Year Revised Budget
Road Resealing (cont)						
George Street Williamstown	21,733	20,522	21,733			21,733
Hermann Thumm Drive Lyndoch	0	23	0			0
Herriot Road Mount Pleasant	54,239	30,832	54,239			54,239
Humbug Scrub Road Goldfields	60,438	47	60,438			60,438
Koch Road Krondorf	17,001	20,643	17,001			17,001
Lindsay Park Road Angaston	32,017	15,997	32,017			32,017
MacDonnell Street (Basedow Road to Bushman Street) Tanunda	290,500	8,311	290,500			290,500
Margaret Street Williamstown	47,377	8,948	47,377			47,377
Miamba Road Williamstown	15,508	47	15,508			15,508
Mirooloo Road Flaxman Valley	26,232	10,426	26,232			26,232
Moculta Road Moculta	0	23	0			0
Nuraip Road Nuriootpa	90,871	62,183	90,871			90,871
Redford Street Springton	24,703	27,177	24,703			24,703
Research Road Nuriootpa	96,870	32,068	96,870			96,870
Rosedale Scenic Road Rosedale	36,020	19,121	36,020			36,020
Saleyad Road Mount Pleasant	190,504	24,305	190,504			190,504
Seven Steps Road Flaxman Valley	69,238	24,160	165,907			165,907
Short Row Angaston	61,000	1,760	61,000			61,000
South Terrace Angaston	8,200	47	8,200			8,200
Springton Road Williamstown	101,428	112,038	101,428			101,428
Staehr Street Nuriootpa	68,386	50,213	68,386			68,386
Tolley Road Nuriootpa	0	47	0			0
Trial Hill Road Altona	76,377	1,533	76,377			76,377
Road Reseal Contingency	14,363	0	60,240			60,240
Road Reseal Program Budget including Project Management Salaries	298,914	0	276,200	(61,000)		215,200
Barossa Visitor Centre Carpark Upgrade	421,100	10,356	421,100			421,100
Road Reconstruction - Stockwell Road Freight Route	430,000	8,602	430,000			430,000
Melrose Street Mount Pleasant - Road Resurfacing Contribution (Department of	111,500	0	111,500			111,500
Stockwell and Penrice Road Intersection - Black Spot Funding	0	25,294	77,000			77,000
Road Shoulders	275,597	226,425	275,597	0	0	275,597
Diagonal Road Angaston	24,723	18,148	24,723			24,723
Herriot Road Mount Pleasant	23,426	17,877	23,426			23,426
Mirooloo Road Flaxman Valley	20,626	20,337	20,626			20,626
Nuraip Road Nuriootpa	14,646	18,227	14,646			14,646
Redford Street Springton	15,116	15,636	15,116			15,116
Research Road Nuriootpa	25,187	47,907	25,187			25,187
Rosedale Scenic Road Rosedale	15,116	17,830	15,116			15,116
Springton Road Williamstown	115,673	56,328	115,673			115,673
Staehr Road Nuriootpa	21,084	14,135	21,084			21,084
Stormwater	904,343	71,227	1,252,608	0	0	1,252,608
Angas Street Springton Drainage Upgrade	0	75	3,500			3,500
Basedow Road Tanunda Drainage Upgrade	0	388	5,200			5,200
Calton Road to Hameister Court Drainage Kalbeeba (carried forward)	300,000	1,260	370,000			370,000
Centenary Avenue Nuriootpa Flood Mitigation - Design only	0	5,765	6,000			6,000
Colonist Corner Williamstown Reserve Drainage Upgrade	0	38,227	36,705			36,705
Kalimna Road Nuriootpa	0	0	30,000			30,000
Road Drain - Elizabeth Street Tanunda	210,000	14,053	320,000			320,000
Road Drain - Memorial Avenue Mt Pleasant	0	520	0			0
Road Drain - Stockwell Road Stockwell	0	47	0			0
Maria Street Tanunda Drainage Swale	300,000	8,898	370,000			370,000
Project Management Salaries	94,343	0	94,343			94,343
Maria Street Tanunda Drainage - Design only	0	1,995	10,000			10,000
Nuriootpa Township Stormwater Management Plan	0	0	6,860			6,860
Community Wastewater Management System (CWMS)	1,453,100	153,514	1,758,501	0	0	1,758,501
Nuriootpa Waste Water Treatment Plant - upgrades/improvements	1,300,000	176	1,300,000			1,300,000
Nuriootpa Waste Water Treatment Plant - upgrades/improvements	0	2,321	0			0
CWMS Pipeline Radio Link Upgrad/Control Change (carried forward)	92,100	0	92,100			92,100
Tanunda Caravan Park Pump Station Upgrade	0	115,322	243,911			243,911
Tanunda Waste Water Treatment Plant	0	26,795	61,490			61,490
Operation Construction of New Inspection Points (IP)	6,000	2,727	6,000			6,000
Stockwell Recreation Park - CWMS Irrigation	30,000	264	30,000			30,000
Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	25,000	5,909	25,000			25,000
Streetscaping	80,000	224,921	625,798	0	0	625,798
Mount Pleasant Streetscaping	0	1,172	251,000			251,000
Murray Street Angaston Streetscaping	80,000	65,920	179,962			179,962
Town Signage Project	0	157,829.3	194,836			194,836
Grand Total (Notes 12 and 14)	30,371,958	6,790,208	36,890,318	732,141	(8,124,644)	29,497,815

Grants, Contributions and Asset Sales 2021/22						
Description	2021/22 Budget	Actuals as at 31 Dec	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carry forward to 2022/23	Proposed Full Year Revised Budget
CORPORATE AND COMMUNITY SERVICES	(6,296,270)	(2,605,397)	(7,097,488)	0	2,912,588	(4,184,900)
The Big Project - Phase 1 Implementation Grant Funding	(4,488,763)	0	(2,913,063)	0	2,415,088	(497,975)
The Big Project - Phase 1 Implementation Contributions	(310,000)	0	(310,000)	0	0	(310,000)
Angas Recreation Park Junior Oval/Recreation Landscaping Grant Funding	0	(504,240)	(504,240)	0	0	(504,240)
Angas Recreation Park Junior Oval/Recreation Landscaping Contributions	(350,000)	0	(350,000)	0	0	(350,000)
Emergency Water Supply - Drought Communities Funding	0	(11,258)	(30,000)	0	0	(30,000)
Mount Pleasant Caravan Park	0	(5,000)	0	0	0	0
Stockwell Park Projects Open Space Grant	0	(178,978)	(178,978)	0	0	(178,978)
Tanunda Recreation Park - Junior Oval and Cricket Nets (Infrastructure Projects Grant Programs)	0	(580,700)	(580,700)	0	0	(580,700)
Tanunda Recreation Park - Contribution to Lighting/other	0	0	(88,000)	0	0	(88,000)
Tanunda Recreation Park - Inclusive playground	(330,221)	(330,221)	(330,221)	0	0	(330,221)
Talunga Caravan Park - Cabins & Amenities	(817,286)	0	(817,286)	0	0	(817,286)
Barossa Rugby Precinct Development Tanunda (Infrastructure Projects Grant Programs)	0	(995,000)	(995,000)	0	497,500	(497,500)
DEVELOPMENT AND ENVIRONMENTAL SERVICES	0	0	(5,000)	0	0	(5,000)
Drought Communities Funding - Bushgardens Nursery Stormwater/Irrigation Infrastructure	0	0	(5,000)	0	0	(5,000)
NURIOOTPA CENTENNIAL PARK AUTHORITY	0	(448,396)	(965,165)	0	0	(965,165)
Nuriootpa Artificial Soccer Pitch - Local Roads and Community Infrastructure Phase 2	0	(448,396)	(965,165)	0	0	(965,165)
WORKS AND ENGINEERING	(1,342,118)	(1,309,098)	(3,105,718)	0	0	(3,105,718)
Vehicle and Equipment Trade-in Sales	(251,500)	(241,574)	(448,850)	0	0	(448,850)
Motor Vehicles/Plant						
CWMS Developer Contributions	(50,000)	(40,500)	(50,000)	0	0	(50,000)
WWTP Operation Nuriootpa	0	(1,376)	0	0	0	0
Open Space Developer Contributions	(142,736)	(66,250)	(142,736)	0	0	(142,736)
Barossa Trail extension to Gawler (PIRSA Regional Growth Fund Grant Funding)	(336,264)	0	(618,818)	0	0	(618,818)
Stockwell and Penrice Road Intersection - Black Spot Funding	(215,000)	(791,920)	(965,000)	0	0	(965,000)
Contribution from LRC	0	0	(115,000)	0	0	(115,000)
Moculta Road Bridge (subject to grant funding approval)	(346,618)	(167,478)	(765,314)	0	0	(765,314)
Grand Total (Notes 13 and 15)	(7,638,388)	(4,362,891)	(11,173,371)	0	2,912,588	(8,260,783)

CONSENSUS AGENDA REPORT**CONSENSUS AGENDA****2.4 CYBER SECURITY UPDATE**

Author: Director Corporate Services and Business Innovation
22/10713

Council continues to be acutely aware of current trends in cyber safety and is actively monitoring the latest LGA advice in addition to implementing preventative measures identified in recent internal audits.

Enterprise Technology and Innovation Team resourcing arrangements and deployment strategies are currently being reviewed with a view to further optimising the organisation's capacity to respond to rapidly changing requirements in this space. Work will also commence shortly to facilitate an external audit against essential 8 criteria which will inform the ongoing formal assessment of Council's cyber security risk and associated treatment plans.

RECOMMENDATION

That the report item 2.4 be received and noted.

ATTACHMENTS

Nil

SUPPORTING REFERENCES

Nil

DEBATE AGENDA REPORT**DEBATE AGENDA****4.1 THE BAROSSA COUNCIL 2021 RISK EVALUATION REPORT**

Author: Director Corporate Services and Business Innovation
22/10424

PURPOSE

To provide The Barossa Council 2021 Risk Evaluation Report detailing the results of the Local Government Mutual Liability and Workers Compensation Schemes recent evaluation of Council's Risk Management, Work Health and Safety and Injury Management Systems.

RECOMMENDATION

That Audit Committee receives and notes The Barossa Council 2021 Risk Evaluation Report noting the improvement plan is underdevelopment and will be tabled at the next meeting of the committee.

REPORT**Background**

Every two years, the Local Government Mutual Liability and Workers Compensation Schemes conduct an evaluation of each Member's Risk Management, Work Health and Safety and Injury Management systems.

The purpose of each evaluation is to test, (within the scope of the evaluation):

- a) How well Council's risk management systems meet local government sector established baselines and
- b) Council's level of conformance with ReturnToWork SA's Performance Standards for Self-Insurers for Work Health and Safety and Injury Management systems.

Introduction

The objective of the risk evaluation process is to provide a mechanism to test each Scheme Member's risk management processes (including WHS management) objectively, to identify both examples of good practice and opportunities for improvement that can be addressed.

There are two components of the Evaluation:

1. **Work Health Safety & Injury Management component:**
Tests conformance with the sub elements of the Performance Standards for Self-Insurers (PSSI) and relates specifically to the Work Health Safety and Injury Management Systems.

2. Risk Management component:

The following focus areas are being evaluated:

- Risk Management System (mandatory)
- Roads and Footpaths (mandatory)
- Procurement and Contract (mandatory)
- Volunteers (elective)
- Event Management (elective)

The Barossa Council participated in and onsite evaluation from 13 to 15 October 2021 following an extensive process to collate evidence and prepare a preliminary response to the Schemes.

Discussion

Following completion of the evaluation in October 2021, the Local Government Mutual Liability and Workers Compensation Schemes provided a final Risk Evaluation Report on 14 December 2021 summarising their findings.

The report prefaces that whilst non-conformances and opportunities for improvement have been identified, Council are to be commended on the progress towards development and implementation of systems that will support a proactive approach to identifying and managing risk throughout the organisation.

The evaluation determined that 17 of 28 overarching sector baselines were met within the broader Risk Evaluation. To put this context at a granular level, 89 of 111 individual criteria were met across the risk management topics.

The Work Health and Safety Evaluation assessed conformance across 10 sub-elements and identified one sub-element where full conformance was demonstrated, one sub-element where an observation was noted, and 8 elements that did not meet the requirements for full conformance with the Performance Standards for Self-Insurers.

Pleasingly, all Injury Management sub-elements evaluated conformed to the Performance Standards for Self-Insurers.

In response to Evaluation findings, Council Officers are currently preparing a two-year improvement plan which will set annual actions and key deliverables to address identified opportunities for improvement. Many of the actions and initiatives identified in the draft improvement plan build upon the foundations of good practice already in place, but seek to elevate the maturity of Council's overall system to meet those sector baselines identified as requiring further evidence to demonstrate conformance with the Performance Standards for Self-Insurers.

To drive accountability and capacity to deliver on these commitments, strategic actions will be embedded in Council's Corporate Plan and progress will be reported to the Scheme on a monthly basis and to Council's WHS Committee and Executive Leadership Team on a quarterly basis.

In addition to our ongoing focus on implementing administrative systems and controls associated with the Scheme's benchmarks, the organisation will continue to monitor outcome-based safety performance data, which provides a valuable ongoing insight into the effectiveness of Council's Work Health and Safety system.

Summary and Conclusion

The Barossa Council 2021 Risk Evaluation Report is presented for Audit Committee consideration. Officers will finalise the development of a two year improvement plan and present it for Audit Committee consideration at its next meeting.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 2021 Risk Evaluation Report - Final - issued 14 December 2021 [↓](#)

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTSCommunity Plan

How We Work - Good Governance

Corporate Plan

- 6.2. Ensure that Council's policy and process frameworks are based on principles of sound governance and meet legislative requirements.
- 6.5. Implement compliant and contemporary risk management initiatives.
- 6.16. Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Advocacy Plan

Nil

Legislative Requirements

Nil

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Continuous improvement opportunities identified to address areas of non-conformance will be implemented in accordance with approved operating budgets.

COMMUNITY ENGAGEMENT

Community consultation is not required under the Act or Council's Public Consultation Policy.



The Barossa Council

2021 Risk Evaluation Report

Issued: 14th December 2021





Table of Contents

TABLE OF CONTENTS	2
1. RISK EVALUATION OVERVIEW	4
1.1. Risk Evaluation Process Overview:	4
1.2. Evaluators	5
1.3. Report Structure	5
2. EXECUTIVE OVERVIEW	7
2.1. Risk Management	7
2.2. Work Health and Safety	7
2.3. Injury Management	8
2.4. Executive Performance Graphs and Tables	8
3. RISK MANAGEMENT REPORT	12
3.1. Results Tables	12
3.2. Risk Management Evaluation Process Overview	13
3.3. Topic One: Risk Management Systems	15
3.4. Topic Two: Roads and Footpaths	17
3.5. Topic Three: Procurement and Contracts	22
3.6. Topic Four: Event Management	26
3.7. Topic Five: Volunteers	29
4. WHS AND INJURY MANAGEMENT SYSTEMS REPORT	32
4.1. WHS/IM Systems Results Tables	32
4.1.1. Work Health and Safety (WHS) Results	32
4.1.2. Injury Management (IM) Results	32
4.2. WHS and IM Evaluation Process Overview	33
4.2.1. Summary of the evaluation scope	33
4.2.2. Employees and other workers involved in the evaluation process	33
4.2.3. Documentation Review	33
4.2.4. Physical Verification	33
4.2.5. Report Findings and Recommendations	34
5. CONCLUSION	46



SECTION 1

RISK EVALUATION OVERVIEW



1. Risk Evaluation Overview



1.1. Risk Evaluation Process Overview:

Every two years, the Local Government Mutual Liability and Workers Compensation Schemes conduct an evaluation of each Member's Risk Management, Work Health and Safety ("WHS") and Injury Management ("IM") systems. The purpose of each evaluation is to test, (within the scope of the evaluation):

- a) How well Council's risk management systems meet local government sector established baselines and
- b) Council's level of conformance with ReturnToWork SA's Performance Standards for Self-Insurers ("PSSI") for Work Health and Safety and Injury Management systems.

The Risk Evaluation in its current format was introduced in 2017. More information is available on the LGRS Member Centre regarding the structure and process.

The objective of the evaluation is to assist Council to benchmark their performance against agreed sector baselines and self-insurance performance expectations, to recognise areas of strong performance and to identify opportunities for system improvement. Council should use this information as an input into its management planning and review systems to drive further improvement to its risk, WHS and IM systems.

The risk evaluations also assist the Local Government Mutual Liability and Workers Compensation Schemes ("the Schemes") to recognise areas of risk management excellence and to identify where opportunities for system improvements exist in the local government sector. This enables the Schemes to work with LGA SA Mutual to collate and analyse sector wide performance and provide additional assistance via industry programs or individual programs of targeted support.

The participation of each Member and their representatives in the evaluation is a critical part of the evaluation process and is integral to the quality of the evaluation. Whilst the executive overview provides a brief overview of the results of the risk evaluation of The Barossa Council, executive management are encouraged to review the risk evaluation report in its entirety for further detail and recommendations.



The risk evaluation report and the finalised risk, WHS and IM tools are available from your allocated Regional Risk Coordinator. Those tools, together with a copy of this report, will also be uploaded to your Member documents on the LGRS Member Centre.

1.2. Evaluators

The 2021 risk evaluation for The Barossa Council was conducted on 13th – 15th October 2021 by:

Lead Evaluator: Jo Calliss (Risk and Injury Management)

Co-Evaluator: Craig Schopp (Work Health and Safety)

1.3. Report Structure

This report is structured as follows:

- An executive overview, which briefly outlines the overall results of the evaluation, potential focus areas and recommended actions;
- The Risk Management evaluation report, which includes the chosen evaluation scope, the names of those that were involved in the evaluation process, a summary of findings for each topic and specific recommendations for each sector baseline not met or where an opportunity for improvement has been identified;
- The WHS and IM evaluation report, which includes the evaluation scope, the names of those that were involved in the evaluation process, a summary of findings for each sub-element and specific recommendations for each sub-element that does not meet the requirements of RTWSA's Performance Standards for Self Insurers or where an opportunity for improvement has been identified; and
- A conclusion, which summarises the evaluation findings and suggests what may be of assistance to Council in further developing its risk, WHS and IM systems.



SECTION 2

EXECUTIVE OVERVIEW



2. Executive Overview

The Barossa Council participated in the LGAMLS and LGAWCS risk evaluation program on 13th – 15th October 2021. Whilst non-conformances and opportunities for improvement have been identified, Council are to be commended on the progress towards development and implementation of systems that will support a proactive approach to identifying and managing risk throughout the organisation.

2.1. Risk Management

The Barossa Council has recently reviewed its risk management policy and enterprise risk management framework. Whilst there has been work done in the past to identify and document strategic and operational risks, they are in need of review and Council are engaging with the Strategic Risk Team to assist in this area in 2022. This engagement will also provide Council with the opportunity to arrange risk management training and/or develop training packs. Once strategic and operational risks are revisited, a structured reporting process should be put in place to ensure that highest rated and emerging risks are monitored.

Within the Roads and Footpaths area, there are reliable systems in place for inspecting and managing road assets; similar consideration is given to footpaths in practice, however systems are less formalised and work tends to be more reactive. A key area of risk in respect to roads and footpaths is the management of Section 221 permits, (for alteration of public roads,) as there is no formal process for assessment of applications or response to applications, nor do the forms and templates in use contain insurance and indemnity provisions for all activities. Although a number of employees have delegated authority to issue a Section 221 permit, in practice, there are no formal contingency arrangements which means applications may "bank-up" if the officer normally responsible is on leave.

Procurement is well managed, with a documented process for planning, sourcing and selection which is supported by systems and templates that ensure consistency in its application. The only opportunity for improvement identified in this area is the review and recording of supplier performance following completion of work, to reduce the likelihood of a poor performing supplier being used again and to support selection of reliable suppliers in the future.

Whilst there is some excellent work being done in the planning and running of public events by Council, there are some inconsistencies in the execution by different areas, which could be overcome by development of an event management framework, with established procedures and templates that can be adapted to the size and complexity of each event. This will ensure that all compliance matters are picked up, (e.g. compatibility with Community Land Management Plans, SafeWork SA notification if applicable) and that there is a common approach to identifying and managing risks relating to events.

Similarly, the Volunteer Resource Centre is well organised and it is evident that significant work has been put into the development of a volunteer management system that includes recruitment, screening and coordination. However, it appears that not all volunteers are provided with the same level of WHS information relating to their roles and - whilst communication does occur - there was no documented evidence to demonstrate that volunteers had been consulted when hazards and risks relating to their work were identified or procedures developed.

2.2. Work Health and Safety

Council has recognised the need to improve the effectiveness of its WHSMS and there is some excellent work happening in this space, particularly in the development and enhancement of systems using the Skytrust platform. However, owing to a recent organisational restructure and a recognition of the need to customise the LGAWCS One System model documents to reflect Council's operational requirements, there is a lot of work in progress and a number of areas that still require improvement to meet the requirements of the RTWSA PSSI, for example:

- Currency of WHSMS policies and processes
- Development and implementation of a training plan to ensure that licences and training are current and to enable Council to identify gaps and opportunities



- Development, reporting and monitoring of objectives, targets and performance indicators relating to WHSMS implementation, maintenance and review
- Regular testing of emergency and business continuity plans
- Application of the same level of rigour to small plant and hired equipment as is currently being undertaken for large or custom-built equipment
- Correct identification and application of risk controls
- Define the process for raising and closing out actions from workplace inspections

It is noted that the approach currently being taken to system review and development is to focus on areas of highest risk and to develop relevant and user friendly systems to keep people safe rather than "tick a box", which is to be commended. It was certainly evident in discussions with employees on site that they have knowledge of, and are engaged in, Council's WHS system development.

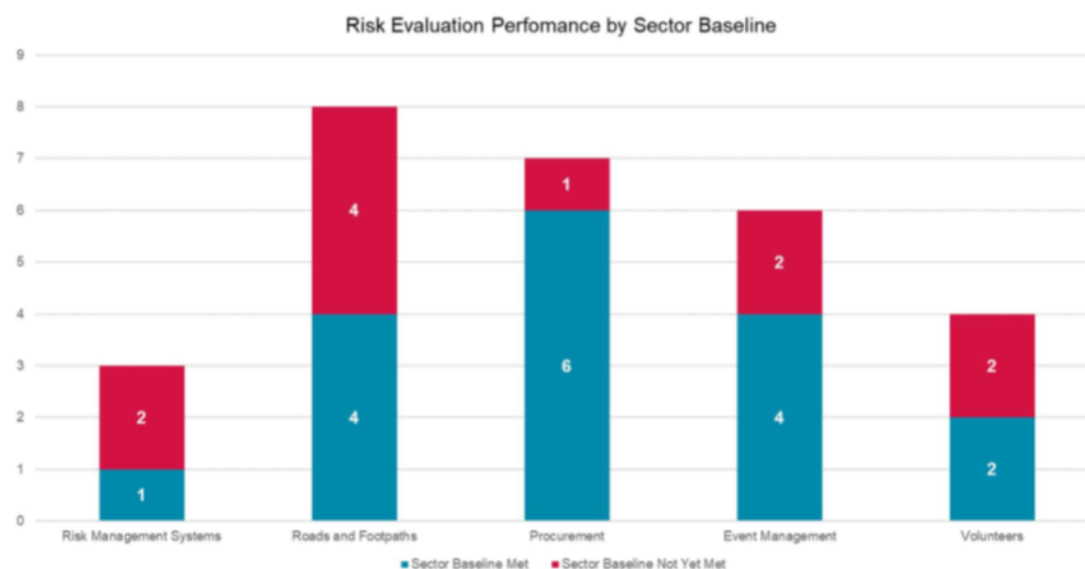
2.3. Injury Management

The Barossa Council has robust injury management and return to work systems, with conformance noted in all of the sub-elements evaluated.

2.4. Overview

2.4.1 Risk topics sector baseline overview and sector baseline criteria

The following graph provides a snapshot of the number of sector baselines met and not yet met in each topic area evaluated. Please note that *all criteria for each question must be satisfied in order for the sector baseline to be met*.





A better reflection of Council's progress towards meeting all of the required criteria is provided below, which shows *the number of individual criteria met or not met within each topic*.





2.4.2 WHS Sub-Elements Evaluation Overview

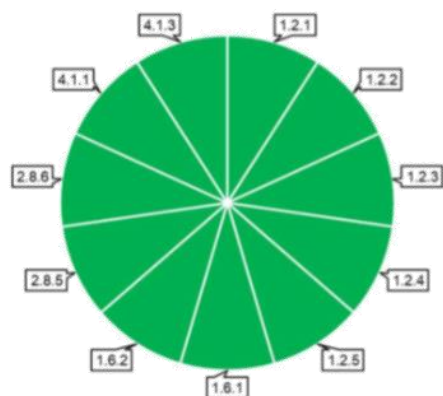
The following graph outlines the level of compliance awarded for each WHS sub-element evaluated (i.e. **Conformance**, **Observation** or **Non-Conformance**)



- 1.2.1 Policies and Procedures
- 3.2.1 Training Program
- 3.3.2 Accountability Mechanisms
- 3.7.1 Testing of Contingency Plans
- 3.8.1 Hazard Management Systems
- 3.8.3 Hierarchy of Control
- 3.8.5 Purchase, Lease, Hire
- 3.8.6 Others in the Workplace
- 3.9.1 Inspection and Testing
- 4.1.1. Objectives, Targets and PIs

2.4.3 Injury Management sub-elements evaluation overview

All Injury Management sub-elements evaluated conformed to the Performance Standards for Self Insurers.



- 1.2.1 Documented JDs for IM
- 1.2.2 IM Role Competency
- 1.2.3 IM Resources
- 1.2.4 Confidentiality
- 1.2.5 IM Role Training
- 1.6.1 Reporting Injury
- 1.6.2 Lodging Claims
- 2.8.5 Other Employment
- 2.8.6 Suitable Employment Notification
- 4.1.1 IM System Measuring, Monitoring
- 4.1.3 Service Standards



SECTION 3

RISK MANAGEMENT REPORT



3. Risk Management Report

3.1. Results Tables

Sector Baseline Overview

The following table summarises the number of sector baselines met and not yet met in each topic area evaluated; note that *all criteria* for each question must be satisfied in order for the Sector Baseline to be met.

Topics	Total Number of Sector Baselines Evaluated	Sector Baseline Met	Sector Baseline Not Yet Met
MANDATORY AREAS			
Risk Management Systems	3	1	2
Roads and Footpaths	8	4	4
Procurement	7	6	1
ELECTIVES			
Event Management	6	4	2
Volunteers	4	2	2
TOTALS	28	17	11
TOTAL %		61%	39%

Sector Baseline Criteria Overview

This table summarises the number of criteria met within each topic, so Council can see its progress towards meeting all the criteria required for each sector baseline.

Topics	Total number of individual criteria assessed	Yes	No
MANDATORY AREAS			
Risk Management Systems	8	4	4
Roads and Footpaths	31	21	10
Procurement	34	33	1
ELECTIVES			
Event Management	18	14	4
Volunteers	20	17	3
TOTAL #	111	89	22
TOTAL %		80%	20%



3.2. Risk Management Evaluation Process Overview

The evaluation of The Barossa Council's risk management system included a desktop review of existing documentation, followed by an on-site component to meet with employees and a volunteer, who demonstrated the systems in use. Comments and recommendations are intended to provide management with some suggested ways to further develop and improve Council's systems, however it may be appropriate to implement an alternative action and this is at the discretion of Council and its management team.

Evaluation scope

The risk management evaluation considered the policies, processes and systems in place to manage Council's:

- Risk management systems
- Roads and footpaths
- Procurement, tendering and contracting activities
- Volunteers and
- Events

Participants

The following employees were involved in the evaluation process:

- Glen Carter, Manager Works and Operations
- Matt Elding, Director Works and Infrastructure Services
- Andrew Evans, Project Coordinator
- Kirsty Hage, Director Community Services
- Peter Hann, Barossa Bushgardens Volunteer
- Mark Lague, Manager Financial Services
- Jodie Loveridge, Coordinator Asset Management
- Lauren Marshall, Senior People and Culture Advisor
- Simon Marshall, Team Leader Arb (previously Project Officer)
- Karen McDonald, Coordinator Volunteering Services
- Jo Moen, Director Corporate Services and Business Innovation
- Shane Parks, Project Officer
- Pam Payne, Barossa Bushgardens Nursery Manager
- Nicole Rudd, Risk Coordinator
- Jo Seabrook, Manager Tourism Services
- Rowena Sloane, Gallery Project Officer
- Alfie Spehr, Work Health and Safety Coordinator
- Doreen Von Linde, Barossa Bushgardens Natural Resource Centre Coordinator

Documentation Review

The review included examination of policies, procedures and supporting documentation within Council's risk, governance and organisational systems, as provided and/or demonstrated prior to and during the evaluation.

Additional evidence provided after the evaluation will only be accepted as evidence for this evaluation if agreed by the evaluator or the Client (i.e. LGAWCS and LGAMLS management).

Physical Verification

The on-site component for risk management was conducted at Council's Civic Centre at 43-51 Tanunda Road, Nuriootpa and at the Barossa Bushgardens site at 653 Research Road, Nuriootpa.



Report Findings and Recommendations

A summary of the evaluation findings for each topic area question and recommendations for each evaluation question where Sector Baseline was either not met or an opportunity for improvement exists are provided within this report.

High level system recommendations are provided in the executive overview and conclusion.

It should be recognised that the findings and recommendations of this report should be used by Council for planning and continuous improvement of its risk management systems.



3.3. Topic One: Risk Management Systems

Overview of Results: Risk Management Systems

Topic	Total number of sector baselines evaluated	Sector baselines met	Sector baselines not yet met
Risk Management Systems	3	1	2

Specific Results: Risk Management Systems

1 a)	What does Council's Risk Management (RM) approach consist of?	Sector baseline met
#	Can the Member demonstrate the following	Criteria met?
1a1	Current and endorsed document containing objectives or statement of intent, high level roles and responsibilities of staff, Council and/or Audit Committee	Yes
1a2	Current and internally adopted document containing processes and tools for how risk identification and assessments are to be undertaken that align to the expectations of AS ISO31000 or other recognised standard?	Yes
1a3	A Records management process is in place to manage key risk management approach documents	Yes
1 b)	Does Council have a risk register or a tool/repository where risks are actively monitored and maintained on a periodic basis as per their documented approach?	Sector baseline not yet met
#	Can the Member demonstrate the following	Criteria met?
1b1	A current repository/s such as a risk register which has been internally adopted by management and captures council's strategic and operational risks in line with Council's documented approach and be easily accessible to those staff required to access the information.	No
1 c)	Is Scheme Member's above risk management approach implemented and operational?	Sector baseline not yet met
#	Can the Member demonstrate the following	Criteria met?
1c1	Council has employed a dedicated risk management professional or Council has identified staff resources with risk management experience and capabilities	Yes
1c2	Training has been identified and provided to all persons with responsibilities and accountabilities for risk management in accordance with Council's risk management approach and is undertaken by both initial and refresher training sessions	No
1c3	Documented evidence of risks across the organisation being evaluated and reported and/or taken into consideration during planning processes	Yes
1c4	The highest rated and emerging risks in the risk register are reported and monitored as per Council's documented approach	No



Risk management systems: Summary of findings

Council's Enterprise Risk Management Policy and Framework were adopted in November 2020 and are consistent with AS ISO 31000:2018. The documents contain roles and responsibilities for Council, the Audit Committee, CEO, members of Corporate Management team, Risk Management team, (Risk, Governance and Internal Control) and workers, together with the risk management process and criteria.

Whilst Council have previously identified and document strategic and operational risks, (in 2019 and 2017 respectively,) they are in need of review and Council are engaging with the LGRS Strategic Risk Team to develop a scope of work to facilitate this in 2022.

Council has a dedicated Risk Coordinator, (whose role encompasses risk management, internal control, insurance, organisational compliance and business continuity,) and a Work Health Safety Coordinator.

The Enterprise Risk Management Framework contains training requirements for workers, Elected Members and Audit Committee however no formal training has been carried out. It is proposed that development of training packs will form a part of the aforementioned Strategic Risk Services scope of work.

Council reports contain discussion of financial, resource and risk management considerations and evidence provided in other areas of the evaluation demonstrated that risks are taken into consideration in the planning and decision making process.

A Quarterly risk management report is prepared for management and the Audit Committee however, while the report includes discussion of risk issues, (e.g. progress of WHS/Risk action plans, development of risk registers, WHS, emergency management, incident reports, internal financial controls, etc.), there is no reporting of highest rated or emerging risks at this stage.

Risk management systems: Recommended action(s)

Council may want to consider the following actions:

- Evaluate options that will support recording, monitoring and reporting strategic and operational risks, (e.g. Control Track, Skytrust or other platform);
- Identify roles that require risk management training, (in line with the Enterprise Risk Management Framework,) and record in the training needs analysis (TNA) or training plan;
- Develop enterprise risk management training packs, (relevant to roles);
- Provide enterprise risk management training;
- Identify and assess strategic and operational risks; and
- Develop reporting template(s) for strategic and operational risks.



3.4. Topic Two: Roads and Footpaths

Overview of Results: Roads and Footpaths

Topics	Total number of sector baselines evaluated	Sector baseline met	Sector baseline not yet met
MANDATORY AREAS			
Roads and Footpaths	8	4	4

Specific Results: Section 221 Permit Processes

2 a)	Does Council have systems in place to authorise or permit 3rd party alterations to a public road (non-business purposes) in relation to S221 of the LG Act?	Sector baseline not yet met
#	Can the Member demonstrate the following:	Criteria met?
2a1	Criteria for the circumstances for the use of the permit are clearly defined (permit is used for alterations to the arrangement of the road)	Yes
2a2	Public access to the permit (e.g. download from website or easily accessible in hard copy from Council office/s)	Yes
2a3	A defined and documented submission process	Yes
2a4	A process for assessment of lodged form	No
2a5	A process for response to applications, including dispute resolution	No
2a6	Trained staff to assess permit applications	No
2a7	Contingencies for staff absence	No
2a8	Record management procedures	Yes
2 b)	Does the authorisation process or permit consider structures and installations for their safety and suitability?	Sector baseline not yet met
#	The permit considers safety and suitability of structures and installations where they:	Criteria met?
2b1	a) unduly obstruct use of the road;	No
2b2	b) unduly interfere with construction of the road;	Yes
2b3	c) have an adverse effect on road safety	Yes
2 c)	Does the authorisation or permit include an indemnity from the applicant to the Council?	Sector baseline not yet met
#	The permit includes:	Criteria met?
2c1	Indemnity for the Council, its employees and/or agents against all actions, costs, claims and demands for injury, loss or damage arising out of any negligent act or omission of the Applicant in relation to any activities under the Authorisation or arising out of breach of any condition attaching to the Authorisation,;	No
2c2	The requirement for the applicant to take out and keep current (for the term of the application) a public liability policy of insurance to an appropriate level of cover per claim in respect of any negligent act or omission of the Applicant in relation to any activities under the Authorisation.	No



Section 221 Permit Processes: Summary of Findings

The "Application for Construction or Modifications on Council Property" includes a listing of the circumstances for which a permit is required and is available on Council's website. There are also fact sheets available in the foyer - "Use of unmade public road" and "Developing and maintaining road verges".

However, there is no formal process for assessment of a lodged application and applicants are not advised of the process if they wish to dispute the decision. Whilst there are a number of officers with S221 sub-delegations, there is no formal contingency arrangement in place. Training is "on-the-job", however there is a risk that – in the absence of a documented process – training does not capture all requirements of the LG Act.

The current application and approval letter do not advise the applicant of the requirement for insurance, nor is there any acknowledgement by the applicant that they indemnify Council against any injury, damage or loss resulting from any work performed under the permit. (It is noted that the Standard Specification for Excavation and Reinstatement of Services under Council controlled land includes a declaration for applicants wanting to lay underground water services, electrical connections and gas pipelines, however this does not apply to all activities for which a permit may be sought.)

Likewise, the Standard Specification contains a requirement for public liability insurance to be held but there is no equivalent clause in either the "Application for Construction or Modifications on Council Property" or in the approval letter.

Section 221 Permit Processes: Recommended Action(s)

Council may want to consider the following actions:

- Review and update "Application for Construction or Modifications on Council Property" and approval letter templates, to ensure that they capture all necessary requirements;
- Review information currently available to applicants, both on the website (e.g. what happens once an application is submitted, timeframes, dispute resolution) and in guidance materials (e.g. Standard Specifications and policy guidelines) ;
- Develop a formal process for assessing Section 221 permits, (e.g. procedure, checklist and/or standard workflow events in Pathway);
- Formalise contingency arrangements for assessment and approval of Section 221 permits; and
- Provide training to all sub-delegates in the formal Section 221 approval process



Specific Results: Processes for the Inspection, Management and Maintenance of Roads and Footpaths

2 d)	Does the Member have an Infrastructure and Asset Management Plan that covers the management and maintenance of roads and footpaths?	Sector baseline met
#	The plan includes or makes reference to:	Criteria met?
2d1	An asset listing	Yes
2d2	Condition grading	Yes
2d3	An issue log that demonstrates closeout of actions	Yes
2 e)	Does the Member have an inspection and maintenance regime (or schedule) to inspect roads and footpaths?	Sector baseline met
#	The regime or schedule includes:	Criteria met?
2e1	Road and footpath assessments	Yes
2e2	Consideration of roads which have been altered and reinstated	Yes
2 f)	How does the Member prioritise roads during scheduling of maintenance/repair?	Sector baseline met
#	The schedule considers the following when prioritising roads for maintenance or repair:	Criteria met?
2f1	Reported faults/issues	Yes
2f2	Traffic volumes	Yes
2f3	Proximity to public amenities	Yes
2f4	Areas concentrated with vulnerable people such as elderly	Yes
2f5	Areas where frequent complaints arise (trend analysis)	Yes
2 g)	How does The Member prioritise footpaths during scheduling of maintenance/repair?	Sector baseline not yet met
#	The schedule considers the following when prioritising footpaths for maintenance or repair:	Criteria met?
2g1	Reported faults/issues	Yes
2g2	Traffic volumes	No
2g3	Proximity to public amenities	No
2g4	Areas concentrated with vulnerable people such as elderly	No
2g5	Areas where frequent complaints arise (trend analysis)	No



Processes for the Inspection, Management and Maintenance of Roads and Footpaths: Findings

Council's Infrastructure Asset Management Plan 2020-2030 (IAMP) covers the management and maintenance of roads and footpaths and is supported by an asset register in Conquest. Condition gradings are defined in the IAMP and these are maintained against each asset in Conquest. Requests for service are recorded in the Customer Relationship Management (CRM) system; minor repairs are not yet recorded in Conquest but there are plans to record maintenance activity in the future.

The inspection and maintenance regime is outlined in the IAMP and there is evidence of grading program, capital works program, asset class management program, etc. all of which support the IAMP.

Prioritisation of roads for maintenance and repair is based upon asset priority classification, (defined in IAMP) and Roads and Infrastructure Maintenance/Repair outcomes, as documented in The Barossa Council Service Statement. The renewal and replacement strategies contained within the IAMP also aim to identify and prioritise assets with high social importance (e.g. schools, child care, public transport, health care and support services.)

Although similar consideration is given to footpaths in practice for capital works, the current approach to footpath maintenance is reactive and intervention is based on the standards outlined in the Service Statement and level of risk when responding to customer requests.

Processes for the Inspection, Management and Maintenance of Roads and Footpaths: Recommended Action(s)

Council may want to consider the following actions:

- Formalise a process for prioritising footpaths for maintenance and repair



Specific Results: Processes for Managing Railway Interfaces

2 h	If Council has Railway Interface/s, does Council fulfil its duties as a Road Manager?	Sector baseline met
#	Does the Council have evidence to show:	Criteria met?
2h1	That they have sought to enter into a railway interface agreement with the relevant rail infrastructure manager?	Yes
2h2	Risk Assessment/s conducted in line with the National Rail Safety Act	Yes
2h3	Completed, signed Railway Interface Agreement/s covering all of the rail interfaces for their area?	Yes

Processes for Managing Railway Interfaces: Findings

There is a current Road/Rail Safety Interface Agreement between Council and One Rail Australia Pty Ltd (ORA). Section 14 of the Agreement notes that ORA and Council will review the agreement and associated risk assessment every 3 years. Schedule 4 "Identification, assessment and management of risk/s or change contains a listing of generic risks applicable to all interfaces and notes that no site-specific risks were identified. Given that the rail is not in use, there are no site-specific risks owing to the existence of the rail infrastructure.

Council do not maintain the rail corridor as it is under the care and control of ORA, however where there is overlap with projects or upgrades/renewals of Council assets, the Agreement provides that a track protector will be in attendance for up to 2 days. However, as the rail line is currently not operational, Council enter into licence agreements with ORA for longer term works to allow work to proceed without a track protector on site.

Processes for Managing Railway Interfaces: Recommended Action(s)

Not applicable.



3.5. Topic Three: Procurement and Contracts

Overview of Results: Procurement and Contracts

Topic	Total Number of Sector Baselines Evaluated	Sector Baseline Met	Sector Baseline Not Yet Met
Procurement and Contracts	7	6	1

Specific Results: Procurement Processes and Testing of Application

3 a	Are there policies, and procedures prepared and adopted for the procurement process, including approach to the market, evaluation of responses and selection of providers?	Sector baseline met
#	Can The Member demonstrate that its policy and/or procedures include the following:	Criteria met?
3a1	Identifies circumstances where the council will call for tenders for the supply of goods, the provision of services or the carrying out of works, or the sale or disposal of land or other assets	Yes
3a2	Competitive tendering and the use of other measures to ensure that services are delivered cost effectively	Yes
3a3	The use of local goods and services, and	Yes
3a4	The sale or disposal of land or other assets	Yes
3a5	Provide a fair and transparent process for calling tenders and entering into contracts in those circumstances;	Yes
3a6	Provide for the recording of reasons for entering into contracts other than those resulting from a tender process;	Yes
3a7	Be consistent with any requirement prescribed by the regulations	Yes
	Can The Member demonstrate that	
3a8	It's policy and/or procedures are readily accessible to the public	Yes
3a9	That there is a process to keep this information current	Yes
3a10	There is a system in place that monitors purchases and identifies any that have occurred outside the system? – e.g. review by finance on supplier invoices or expense monitoring process NOTE: The result of this sector baseline criteria is not included in the formula for the overall sector baseline.	Yes
3 b	Are there systems in place to identify risks as part of the procurement/ purchasing process?	Sector baseline met
#	Sector Baseline Criteria	Criteria met?
3b1	Is there evidence of consideration of risk in relation to procurement or purchasing; as defined and required within the Member's system?	Yes



3 c	Is there evidence that the procurement process is transparent and in accordance with applicable organisation's procurement policy/operational guidance/procedures	Sector baseline met
#	Sector Baseline Criteria The Member is able to demonstrate the following:	Criteria met?
3c1	The rationale for the procurement method selected is documented	Yes
3c2	A documented process is followed, (which includes communication with tenderers during the process);	Yes
3c3	The documentation contains the defined evaluation criteria;	Yes
3c4	The documentation contains a provision specifically reserving the right to negotiate, (where there is evidence that negotiation has occurred);	Yes
3c5	Evaluations have occurred against defined criteria; and	Yes
3c6	Once evaluated, reasons for selection of successful tenderers are documented.	Yes
3 d	Have staff who have delegated roles and/or are responsible for procurement and/or contracts been provided with appropriate training?	Sector baseline met
#	Sector Baseline Criteria	Criteria met?
3d1	Council's training and/or personnel system(s) are able to verify that all staff who have delegated roles and/or are involved the procurement process have had training (or possess qualifications) relevant to their role	Yes
3d2	Is there evidence that training (or qualifications needed) is identified within the organisations HR/training systems	Yes
3 e	Does Council have a process in place to justify the rationale behind, and approval of, variations from standard indemnity, insurance, legal liability and contractor incident notification clauses?	Sector baseline met
#	Is there evidence that the Member's contract negotiation process requires:	Criteria met?
3e1	Use of standard contracts containing approved indemnity, insurance, liability and incident notification clauses	Yes
3e2	Any variance to standard contracts to be in accordance with a risk-based, documented process and approval requirements	Yes
3e3	The person approving variations to standard contracts to have appropriate delegated authority	Yes
3e4	Contractors to report any notifiable incidents and Return to Work Claims	Yes
3e5	The rationale for variance to standard contracts to be documented and retained	Yes
3 f	Is there evidence of the rationale in 3e being applied during the procurement process including when calling for tenders and developing/writing contracts?	Sector baseline met
#	Reviewing at least 3 tender and contract examples verified the following:	Criteria met?
3f1	Is there evidence that contracts include indemnity for the Council(or Prescribed Body), its employees and/or agents against all actions, costs, claims and demands arising from any injury, death, loss or damage due to any negligent act or omission on the part of the contractor (including its	Yes



	employees and agents) in relation to any activities under the agreement or arising out of breach of any condition attaching to the agreement, and	
3f2	Is there evidence that tender documentation and contracts include the requirement for the contractor to obtain Public Liability/Professional Indemnity insurance for the proposed works to the required level of indemnity (with reference to the Member's Procurement Policy) in respect of any negligent act or omission of the Contractor (and/or agent) in relation to any activities undertaken in discharge or performance of the contract works.	Yes
3f3	Where contract terms have been negotiated, outside of the Member's Standard Contract Terms can the Member confirm there has been no variation or reduction (including limitations) created in relation to liability.	Yes
3f4	Where contract terms have been negotiated, is there evidence that the agreed indemnity and liability clauses have been positively considered and accepted?	Yes
3f5	Where a contract in relation to aerodrome facilities is in place, does this have a record of the specific insurance required for "airside"? (Note: where the Member does not have an aerodrome facility, answer N/A)	N/A
3f6	In relation to Purchase Orders, is there evidence of: - The requirement for the supplier to comply with all legislative requirements - Indemnity/liability provisions - Insurance (minimum public liability indemnity) - Warranty (goods and services) - Any sub-contractor prohibition (no engagement without prior approval of the Member)	Yes
3 g	Are there processes in place to administer the contract and manage supplier performance during and after the contract?	Sector baseline not yet met
#	The Member is able to demonstrate that a process is in place for:	Criteria met?
3g1	Monitoring key milestones and/or deliverable	Yes
3g2	Monitoring of contractor incidents and subsequent investigations	Yes
3g3	Ensuring the contract has been completed to the identified quality standards at the close of contract (and prior to final payment)	Yes
3g4	Matching the purchase order with the goods/services delivered and the invoice	Yes
3g5	The review/rating of contractors post the works being completed	No

Procurement Processes and Testing of Application: Findings

Council's Procurement Policy, which is available on Council's website, is supported by a Procurement, Planning, Sourcing and Selection Process, (which provides guidance on when tenders will be called,) a Contract and Contractor Management Process, (which covers all activities following execution of the agreement such as induction, variations, monitoring and incident reporting,) and a range of standard tools and templates.

Procurement Policy Principle 2 "Value for Money" considers factors other than price, (e.g. direct and indirect benefits to Council, performance history, whole of life costs, technical compliance, etc.) and the process provides a methodology for arriving at a "value for money" score when evaluating bids. Principle 7 "Encouragement of Competitive Local Business and Industry" outlines Council's



Procurement Processes and Testing of Application: Findings

approach to supporting local business through its procurement activity and the process includes local economic benefit and social inclusion in the selection criteria to be considered.

Principle 3 "Probity, Accountability and Transparency" articulates Council's approach to accountability in procurement and the process steps through developing pre-qualification/compliance criteria and weighted evaluation criteria, setting up the evaluation matrix, issuing addenda and evaluating the tender.

The Procurement policy does allow for exemptions in emergencies and where a tender process will not necessarily deliver the best outcome for Council, while the process "Selecting a Market approach" requires that a waiver form must be used if the standard process is not to be followed, which must be approved by Council, CEO or Departmental Director in accordance with Council's delegation framework.

Principle 5 "Identification and Management of Risk" outlines the Council's approach to procurement risks and the Process includes risk considerations in Step 3.1 "Procurement Planning".

Council's request for quotation and request for tender documents reserve the right to negotiate with any service provider. There is also a process for managing and recording contract variations. Whilst deviations to standard conditions is rare, Council were able to demonstrate that, where a variation to standard contract conditions had been requested, it had been documented in the tender evaluation matrix and records of the negotiation had been retained.

Evidence was provided to confirm that training has been provided to relevant personnel and all of the processes outlined above are in fact being consistently applied in practice. Manager Financial Services confirmed that any activity that occurs outside of the policy and process is picked up as a part of the payment approval process, with delegations built-in to the TechOne finance system. A periodic check is also undertaken to confirm that the approval levels within the finance system match actual delegations.

Disposal of Land and Other Assets Policy outlines the considerations, principles and methods of disposal of land and other assets and is supported by asset disposal form, disclaimer form and method waiver form.

All policies and processes relating to procurement and disposal of land and other assets are current, in line with the Policy Framework.

The only opportunity for improvement identified in this area is the review and recording of supplier performance following completion of work, to reduce the likelihood of a poor performing supplier being used again and to support selection of reliable suppliers in the future. This is currently documented in the Contract and Contractor Management process and there is an area within the Contractor Register to record this, but it is not well used.

Procurement Processes and Testing of Application: Recommended Action(s):

Council may want to consider the following action:

- Requiring the use of the Contractor Register – or similar mechanism – to review or rate contractor performance after the works are completed.



3.6. Topic Four: Event Management

Overview of Results

Topic	Total number of sector baselines evaluated	Sector baseline met	Sector baseline not yet met
Event management	6	4	2

Specific Results

E2a	Does the Scheme Member have systems in place for the management of Scheme Member organised events?	Sector baseline met
#	Can the Scheme Member demonstrate:	Criteria met?
E2a1	A documented approach to event management for Scheme Member organised events	Yes
E2b	Do these systems ensure the application of consistent risk management processes, including compliance with legislative requirements?	Sector baseline not yet met
#	Can the Scheme Member demonstrate:	Criteria met?
E2b1	The documented approach to Event Management covers risk management and relevant legislative compliance requirements and is compatible with Community Land Management Plans	No
E2b2	The documented approach to Event Management has been applied to each Scheme Member organised event	Yes
E2b3	The same documented approach to Event Management is applied by all persons who have responsibility for managing Scheme Member organised events	No
E2b4	The SafeWork SA Public Event Assessment Checklist has been completed and provided to SafeWork SA for events that have: - registered amusement devices - dangerous goods over the licensable quantities, i.e. 250kg or more of LPG, 120L or more of class 3 (e.g. petrol) - fireworks - large marquees, i.e. over 6m in length - stages or grandstands that require scaffolding	N/A
E2c	As part of the risk management process, are all arrangements with other parties documented, including suitability of contractors, and responsibilities (indemnities and insurances) for the risks they manage?	Sector baseline not yet met
#	Can the Scheme Member demonstrate:	Criteria met?
E2c1	Consideration of the contents listed in the LGRS Event Risk Assessment Checklist	No
E2c2	Documented processes relating to duty of care for Contractor	Yes
E2c3	Contractor selection or tendering processes	Yes
E2c4	Contractor agreements including indemnities and insurances as applicable	Yes
E2c5	Induction, training and licence records for contractors and other parties	Yes
E2c6	Contractor risk assessments and safe work arrangements	Yes
E2c7	Event Management Plan includes permits as required	No



E2c8	Contractor monitoring or management processes, registers	Yes
E2c9	Communication and consultation records between Scheme Member and Contractors	Yes
E2d	Has Scheme Member assessed the number of, and skills required for, Scheme Member staff and Volunteers working at the event?	Sector Baseline Met
#	Can the Scheme Member demonstrate:	Criteria met?
E2d1	Consideration of risk assessment outcomes that result in TNA, training matrix or skills assessment for the event	Yes
E2d2	Evidence that training needs have been applied, matching personnel to the environment and activities to be undertaken or a supervisory process put in place to support those that need skill development.	Yes
E2e	Has Scheme Member considered Emergency Management provisions for events?	Sector Baseline Met
#	Can the Scheme Member demonstrate:	Criteria met?
E2e1	Consideration of risk assessment outcomes that result in documented arrangements detailing the management of, and roles and responsibilities for, first aid and emergencies related to the specific event	Yes
E2e2	First Aid and Emergency equipment has been arranged	Yes
E2f	Do the Scheme Member's systems ensure consistent permitting of events by the Scheme Member?	Sector Baseline Met
#	Can the Scheme Member demonstrate:	Criteria met?
E2f1	Permitting process followed for all events on Scheme Member land (copies of event permits)	Yes

Event Management: Summary of Findings

Council has an Event Management Policy which outlines Council's approach to the conduct of events at council facilities (whether organised by Council or third parties). Whether the event is organised by Council staff or by third parties, an event application form is completed and retained in Content Manager.

Council organises a number of community events, (such as open days, markets, gallery openings and dances,) but there are differences in planning, preparation and execution depending on the event organiser. There is currently no standard suite of documents to guide event organisers through the process – which could result in some risks not being identified and/or managed and some important steps being missed. (For example, the current process does not require a check for compatibility with Community Land Management Plans.)

Agreements for stallholders contain indemnities and insurance requirements and insurance details are recorded in a stallholder register specific to the event. Depending on the event, stallholders may be contacted 2 weeks prior and advised of arrangements for the day, including set-up/pack down, parking, contingency plans and site contacts. Volunteers and contractors are engaged via the standard volunteer and procurement processes, using standard terms and conditions.

First aid arrangements were in place for the events sighted but there was less clarity, (and consistency between events,) around other possible incidents, (e.g. lost children, extreme weather, disruptive patrons.)

Some of the tools and templates in place, (such as stallholder application forms, guidelines and risk assessment for Barossa Made Markets, email templates, stallholder registers, volunteer position descriptions, etc.) would form good foundations for a standardised organisation-wide approach to event management.

**Event Management: Recommended Action(s)**

Council may want to consider the following actions:

- Develop an event management process
- Develop a standard suite of event management templates, (e.g. event management plan, event risk assessment, stallholder application forms, volunteer role statements, site inductions, etc.) in consultation with event organisers
- Provide training in the process and use of templates for all event organisers



3.7. Topic Five: Volunteers

Overview of Results

Topic	Total number of sector baselines evaluated	Sector baseline met	Sector baseline not yet met
Volunteer Management	4	2	2

Specific Results

E3a	Does Scheme Member have systems in place for the management of volunteers?	Sector baseline met
#	Can the Scheme Member demonstrate a Volunteer policy or procedure setting out the following	Criteria met?
E3a1	The roles and responsibilities of each party	Yes
E3a2	A code of conduct	Yes
E3a3	Insurances (personal accident and motor vehicle)	Yes
E3a4	Consultation and communication requirements	Yes
E3a5	A records management process	Yes
E3b	Does Scheme Member have systems in place for the management of volunteers?	Sector baseline not yet met
#	Can the Scheme Member demonstrate records of:	Criteria met?
E3b1	A central screening and registration process (including criminal history assessments as required)	Yes
E3b2	Consultation and communication	No
E3c	Does the Scheme Member identify training needs and provide training to volunteers?	Sector baseline met
#	The Scheme Member has training records for:	Criteria met?
E3c1	Risk Management and WHS policies and procedures	Yes
E3c2	General organisational and site specific induction/training processes	Yes
E3c3	Skills assessment and skills matching (records of processes being undertaken)	Yes
E3c4	Emergency/First Aid procedures	Yes
E3c5	Incident reporting procedures	Yes
E3c6	Code of conduct/behaviour (general and specific) policy	Yes
E3c7	Equal opportunity policy	Yes
E3c8	Licences and competencies (records retained may not be training records)	Yes
E3d	Are Volunteer activities or programs subject to existing risk management structures (approved activities with appropriate supervision)?	Sector baseline not yet met
#	Are there records for the following:	Criteria met?
E3d1	The volunteer activity is defined	Yes
E3d2	The hazard Register includes detail of volunteer activities	Yes



E3d3	Risk Assessments having been conducted	No
E3d4	Safe work arrangements having been implemented	No
E3d5	Appropriate supervision and monitoring having been applied	Yes

Volunteer Management: Summary of findings

Volunteer Management Policy sets out Council's responsibilities to, and expectations of, volunteers. More specifically, the Volunteer Management Process includes accountabilities for volunteer supervisors and the Volunteer Code of Conduct sets out responsibilities for volunteers to follow the Code and volunteer supervisors for checking that they are doing so.

Council has 328 volunteers across 11 programs, with 15 volunteer supervisors. Position descriptions for roles with responsibility for coordinating or supervising volunteers clearly define those responsibilities.

As a part of the recruitment process, volunteers must complete a registration forms and attend an interview to verify suitability for the role; screening requirements are documented in volunteer position description and clearances obtained prior to commencement.

Volunteers are required to complete an online WHS induction, (which is the same as for employees,) and a corporate induction. Insurance arrangements are contained within the Volunteer Management Process and is communicated to volunteers at induction and in the Volunteer Handbook.

While there was evidence that Council communicates with volunteers, (and is included in the documented process,) consultation is not covered, nor was there documented evidence that routine consultation occurs, (e.g. as a part of risk assessments and development of safe work instructions for volunteer roles.) This is particularly critical for those volunteer roles where staff undertaking the risk assessment may not perform the task or activity themselves. Anecdotally, frequent informal meetings occur, (e.g. regular famils, drop-in coffee mornings and catch ups,) and volunteers at Barossa Bushgardens are consulted on safe work instructions at the final draft stage.

Council do not currently undertake volunteer surveys or exit interviews to seek feedback from volunteers and this may be an opportunity in future to identify whether volunteers have any concerns with their roles or any other aspect of their volunteering experience.

There appears to be some variation between volunteer roles as to whether risk assessments and safe work instructions are provided to volunteers, (e.g. sighted evidence of provision of SWI to Barossa Bushgarden volunteer but not for Digital Literacy Support Volunteer.) Reference to the hazardous task register confirmed that there were safe work instructions for library staff but there was no evidence within Better Impact to confirm that they had been provided to the volunteer in question.

When considering the establishment of a new volunteer program, there is no formal process to evaluate the risks and benefits; Coordinator Volunteering Services generally meets with the relevant Director to determine the benefits. It may be appropriate to consider developing a process to ensure alignment of volunteer programs and roles with corporate objectives.

All volunteer registration, licences, training etc. are recorded within the Better Impact database, with references to the documents maintained in Content Manager.

Volunteer Management: Recommended action(s)

Council may want to consider the following actions:

- Formalise volunteer consultation arrangements, (particularly as they relate to issues impacting the volunteer's health and safety);
- Undertake a reconciliation of volunteer roles and risk assessments/safe work instructions
- Ensure that all volunteers have been provided with safe work instructions relevant to their role
- Consider formalising the process for establishment of new volunteer programs



SECTION 4

WHS AND INJURY MANAGEMENT SYSTEMS REPORT



4. WHS and Injury Management Systems Report

4.1. WHS/IM Systems Results Tables

Work Health and Safety (WHS) Results

STANDARDS	Total Sub-Elements Evaluated	Conformance	Observation	Non-Conformance
Standard One – Commitment and Policy	1			1
Standard 3 – Implementation	8	1	1	6
Standard 4 – Measurement and Evaluation	1			1
Standard 5 – Management Systems Review and Improvement	1			1

Injury Management (IM) Results

SUB-ELEMENT	Total Sub-Elements Evaluated	Conformance	Observation	Non-Conformance
Standard 1.2 - Resources	5	5	0	0
Standard 1.6- Information provided to employees	2	2	0	0
Standard 2.8 – Early Intervention, recovery and RTW	2	2	0	0
Standard 4 – Measurement, Monitoring Review	2	2	0	0

The assessment of the WHS and IM systems is conducted in line with the RTWSA Code of Conduct for Self-Insured Organisations and the PSSI, which includes the Work Health and Safety and Injury Management Standards for self-insured employers.

The evaluator's assessment is in line with the definitions within these Standards for conformance, observation and non-conformance, as follows:

Conformance	Activities undertaken and results achieved fulfil the specified requirements.
Observation	Activities undertaken and results achieved fulfil the specified requirements of the elements; however, an opportunity for improvement exists due to minor deficiencies identified.
Non-Conformance	Activities undertaken and the results achieved do not fulfil the specified requirements of the elements. This may be due to the substantive absence or inadequate implementation of a system or documented systems or procedures not being followed.



4.2. WHS and IM Evaluation Process Overview

The evaluation of The Barossa Council's risk management (WHS and IM) system evaluation included a review of existing documentation and meeting with employees and other workers. Comments and recommendations, including action items, are intended to provide guidance to management on ways to improve Council's systems, however it may be appropriate to implement an alternative action and this is at the discretion of Council and its management team.

Summary of the evaluation scope

The evaluation was undertaken at various locations in The Barossa Council area on 13th – 15th October 2021. The scope was limited to 11 sub-elements of ReturnToWork SA's PSSI and included a desktop review of evidence provided as well as visits to the Tanunda Depot, Barossa Bushgardens and patrol grading job near Angaston. The site component allowed for interviews with Council employees and a volunteer, observation of work sites and work activity and demonstration of systems that Council has in place to manage risks to safety.

It should be noted that this report is not a comprehensive analysis of all of the WHS and IM processes and systems in place – it merely provides a review of Council's level of compliance with the PSSI, based on the evidence that was provided and the evaluator's observations and discussions whilst on site.

Employees and other workers involved in the evaluation process

- Glen Carter, Manager Works and Operations
- Peter Hann, Barossa Bushgardens
- Lauren Marshall, Senior People and Culture Advisor
- Martin McCarthy, Chief Executive Officer
- Karen McDonald, Coordinator Volunteering Services
- Jo Moen, Director, Corporate Services and Business Innovation
- Rob Nies, Coordinator Facilities Management
- Shane Parks, Project Officer
- Pam Payne, Barossa Bushgardens Nursery Manager
- Nicole Rudd, Risk Coordinator
- Alfie Spehr, Work Health and Safety Coordinator
- Nikita Redman, Administration and Technical Support Officer
- Doreen Von Linde, Barossa Bushgardens Natural Resource Centre Coordinator
- Eliza Wedge, Administration and Technical Support Officer

Documentation Review

The review included reviewing policies, procedures and supporting documentation within the Council's WHS and IM and supporting organisational systems, as provided by Council prior to and during the evaluation.

Additional evidence provided after the evaluation will only be accepted as evidence for this evaluation if agreed by the evaluator or the Client (i.e. LGAWCS and LGAMLS management).

Physical Verification

The on-site component for risk management was conducted at Council's Civic Centre, Nuriootpa, Tanunda Depot, Patrol Grading activity on Gawler Park Road, Angaston and Barossa Bushgardens.



Report Findings and Recommendations

A summary of the evaluation findings for each element and suggested actions to address non-conformances with the PSSI, (or where an opportunity for improvement exists,) are provided within this report.

It should be recognised that the findings and recommendations of this report should be used by Council for planning and continuous improvement of Council's WHS and IM Systems and reviewing levels of conformance with the PSSI.

4.3. WHS Assessment Component

Standard One: Commitment and Policy

Assessment Component: Supporting Policies and Procedures		Result
1.2.1	Supporting policies and procedures are in place	Non-conformance

Supporting Policies and Procedures: Findings

The Document Review Register shows 55 primary Work Health and Safety Management System ("WHSMS") documents, with 12 policies and supporting processes. In addition to the "primary" WHSMS documentation, a large number of supporting lower level procedures such as Safe Operating Processes ("SOPs"), Safe Work Instructions ("SWIs") and Safe Work Method Statements ("SWMSs") are also available.

Auditees stated that there was significant effort 7-8 years ago to implement the LGAWCS One System – but with no real customization for the business. Over the last 18 months, documents have been updated with major rewrites and customisation to match the business. Hazard Management, Drug and Alcohol and Emergency Management have been recent focus areas.

Whilst there are a significant number of procedures in the WHSMS documentation, the initially submitted document master list showed 37 of 55 documents as being overdue for review and/or requiring review, plus 13 currently under review; 19 documents showed a review date as 2018 or earlier, 6 show review date 2020. The latest version of the document master list, (provided during the evaluation,) shows 20 documents still requiring review.

This would indicate that there are issues with procedural requirements being 'in place' and applied.

It is recognised that work is currently being undertaken to review and update the overdue policies and procedures, with time being taken to customise them to Council's operational requirements, which is to be commended.

Supporting Policies and Procedures: Recommended Action(s)

Council may want to consider the following actions:

- Develop a "plan" to show when these out of date documents will be reviewed, (over the next 12-18 months). This plan should include the process and resources for developing, monitoring and reporting on Council's policy/procedure review program and implementation process
- Review the requirement for maintaining 2 peak WHS and Return to Work Policies

**Standard Three: Implementation**

Assessment Component: Training Program		Result
3.2.1	The organisation must ensure a relevant training program is being implemented	Non-conformance

Training Program: Findings

Significant and very good work is currently being undertaken to “regenerate” the training records into a format that enables training and competency of workers to be easily reviewed, so that formal training needs analysis can occur and a training plan be developed for identification of upcoming training needs.

This initial work has focussed on the depot, (outdoor,) workers, with similar data for “indoor” workers still being compiled. Training summary data for outdoor workers has been reviewed by the section manager.

Skytrust summary/extract spreadsheet of data for “outdoor” workers shows 267 of 1389 training line items as expired or not completed, including license expiries; these relate to approximately 30 individual workers.

Due to the regeneration of this information into Skytrust, (from review of available records on file,) there is currently no training plan for TBC and therefore no visibility of what training is required or upcoming.

Once data is in the system and up to date, Skytrust has auto-reminder process which will send out emails to workers advising them that their licenses and training are coming up for renewal or refresher. It is expected that this system will be used once the training data is in place and accuracy has been confirmed.

Records on file for induction show that staff, volunteers and contractors are all required to complete induction as part of their on-boarding or engagement process. Availability of records of induction for all contractors was not able to be confirmed, (refer to 3.8.6 below.) It was also discussed that many of the longer-term workers at TBC had not been through an induction for many years and that records for these workers may no longer be available.

Training Program: Recommended Action(s):

Council may want to consider the following actions:

- Ensure that information relating to license currency for workers is updated as a matter of urgency
- Continue the good work that has been commenced in consolidating and analysing the existing training information, so that gaps and opportunities can be easily identified
- Develop a forward-looking training plan so that upcoming training and training needs are visible to TBC
- Consider induction refresher every 3-5 years, and include (add) induction completion to the summary table in the spreadsheet that is being compiled for the “outdoor” workers.
- Utilise Skytrust’s auto-reminder functionality to assist with maintaining currency of licenses and upcoming training requirements



Assessment Component: Accountability Mechanisms		Result
3.3.2	Accountability mechanisms are being used where relevant	Non-conformance

Accountability Mechanisms: Findings

Responsibilities and accountabilities are listed in procedures – sighted a range of current and overdue for review procedures, (from the submitted evidence,) – confirming that key personnel are listed with responsibilities and accountabilities for procedural activities.

Individual position descriptions list relevant authority, responsibility and accountability for each role, and these are further developed/defined through annual work plans and annual performance reviews with staff.

It was, however, noted from reviews of annual work plans for relevant officers, that the requirement to ensure that policies and procedures were updated within due date periods was a core responsibility of these roles which has not been achieved, (ref 1.2.1 and 5.3.1).

There was no evidence submitted showing someone being "held accountable" or performance managed as a result of not meeting their listed responsibility or accountability requirements.

The Skytrust Corrective Action process lists a responsible person for completion of issues and identified corrective actions. Submitted evidence, (pre-2021 CAPA Register extract,) listed 30 items as overdue and not completed. Further to this, WHS-IM and Risk Action KPI Plan 2019-2021 (spreadsheet) is an action plan for implementation of a range of safety and risk activities and lists target dates, with responsible person listed against each action. As at end of August 2021, all actions in the risk plan are listed as "P" = Planned, and no actions are shown as completed, while the safety plan shows 44% as completed.

As there was no provision of TBC WHS/Safety objectives and targets, and no tracking of completion of assigned actions, the evaluator was unable to determine that accountability mechanisms are being used to help ensure that safety and performance management requirements are being achieved.

Accountability Mechanisms: Recommended Action(s)

Council may want to consider the following actions:

- Development of Objectives and Targets (or at least KPI's) that monitor Corrective Action (CAPA) completion as an accountability measure
- Improved reporting of KPI's and performance metric information, and monitoring of same will also enable individual accountabilities to be more appropriately monitored and managed
- Including the document "owner" in the master document register, to assist with "reminding" document owners of their accountability for review and update of primary WHSMS documentation
- Ensure that all important performance related documentation is fully completed and maintained e.g.: PD's signed by worker and manager, work plans have status and completion details provided.



Assessment Component: Testing of Contingency Plans		Result
3.7.1	The organisation must ensure contingency plans are periodically tested and/or evaluated to ensure an adequate response, if required.	Non-conformance
Note: The RTWSA PSSI definition of contingency is wider than emergency management. The definition states contingency is "planning to maintain control of the management system applicable to a particular business during an unplanned event".		

Testing of Contingency Plans: Findings

TBC Workplace Emergency Management Plan ("EMP") has been recently updated and approved in September 2021; it lists 15 different emergency scenarios and lists 9 separate locations where EMP's are applied and are to be "tested".

Training for Emergency personnel was last completed November 2019 in conjunction with Light Council. Warden refresher training is planned for November 2021.

TBC Emergency Management procedure, (section 4.8,) states that annual rehearsals are required. The Exercise register submitted and sighted, states that the most recent exercise listed was Jan 2020 (Nuri Office/Library) and that 3 trials were held in in 2019.

Discussions and additional records on file provided during the evaluation also confirmed an evacuation was held for Barossa Visitor centre/library Tanunda in July 2021.

There were no records on file of other areas having had any recent emergency exercises or rehearsals.

TBC also maintain a Business Continuity Plan (BCP). Evaluator was advised during the evaluation that there has also not been any testing or rehearsals of this plan.

Testing of Contingency Plans: Recommended Action(s)

Council may want to consider the following actions:

- Ensure that emergency tests/rehearsals are planned and conducted for the 8 remaining locations identified in the WEMP – within a short timeframe (as it is over 12 months since rehearsals were conducted in all but 1 of these areas)
- Formally risk assess the emergency scenarios that are stated in the EMP
- Opportunities to do more than sound the alarm and evacuate a facility when rehearsals are conducted, and to trial/rehearse other types of emergency scenarios that are identified in the WEMP
- Schedule and conduct a rehearsal activity in relation to the BCP



Assessment Component: Hazard Management Systems		Result
3.8.1	Hazard management systems including identification, evaluation and control are in place.	Conformance
3.8.3	Control measures are based on the hierarchy of control process	Non-conformance
3.8.5	Program(s) are in place to ensure an appropriate WHS consideration is given at the time of purchase, hire or lease of plant, equipment and substances.	Non-conformance
3.8.6	The organisation must ensure program(s) are in place to meet the organisation's duty of care for all persons in the workplace.	Non-conformance

Hazard Management Systems: Findings

Hazard identification – Conformance

Extract of TBC Risk/Hazard Register was provided, listing over 2000 individual hazards across council areas of responsibility. A wide range of task and individual equipment (plant) risk assessments are available and were sighted during the evaluation. Hazard ID and associated risk documentation has been developed in conjunction with relevant TBC personnel. A range of SWI's, SWMS's and SOP's are also available and have been developed from the risk assessment information.

Chemicals are managed through ChemAlert, which include the use of the risk assessment "tool" within the ChemAlert program.

Other safety hazard areas such as asbestos, confined spaces have been documented and Pre-start inspection and Take-5 processes are in place for identification of hazards for on-site works activities.

Application of Hierarchy of Controls – Non-Conformance

Risk controls in line with the WHS Hierarchy of Control ("HOC") are identified on risk assessment documentation and inspection and observation of work areas conducted during the on-site evaluation also confirmed the overall condition of facilities and presence of risk controls. A wide range of controls across areas of Engineering, Administrative and PPE control areas were sighted.

Concerns have been identified regarding broader or council-wide understanding of application of HOC in relation to the listing of relevant risk controls on risk assessments – multiple examples from submitted documentation are included in the WHS and IM Risk Evaluation tool highlight this concern. Effective checking of the completed risk documentation, (and validity of identified risk controls,) does not appear to have been conducted.

Several chemical storage issues were also identified at Barossa Bushgarden – propane cylinder in chemical cupboard, (removed during inspection,) no signage on chemical storage cabinet, 4 fuel jerry cans stored in open area under handwashing sink in the tractor shed. Recent site inspections had not identified any chemical (storage) issues.

Purchase, hire and lease of equipment – Non-Conformance

TBC has purchased 2 new tip trucks and a new Kubota tractor in the past 12 months. Evidence was provided to show that a RFQ (sighted) was developed with list of specific requirements included, which was identified from meetings with operational staff. RFQ was sent out and responses provided, which were evaluated using a Tender Evaluation Matrix and final recommendation documents. Purchase documentation included risk assessment from supplier, (confirming specs regarding the tipping body). Also sighted preliminary information being developed for new custom-designed tipping trailers that were to be manufactured.

Equivalent supplier risk assessment, operating and maintenance information was not able to be provided for any recently purchased smaller pieces of plant. (Note that the Code of Practice – Managing Risks of Plant in the Workplace covers "items as diverse as lifts, cranes, computers, machinery, conveyors, forklifts, vehicles, power tools, quad bikes, mobile plant and amusement



devices" as plant but specifically excludes "plant that relies exclusively on manual power for its operation.")

No information confirming that plant/equipment safety information was obtained from hire companies was able to be provided during the evaluation.

Contractor and Volunteer Management – Non-conformance

Contractor information such as copies licences and insurance are expected to be managed and maintained through individual contractor files/folders in the sharepoint platform. It was stated that contractors will undergo 2 levels of induction – a general induction using the Skytrust "Skylearn Induction" system and a site specific induction. Records for contractors can also be found in Content Manager.

While a range of records and information is present in the 3 systems, review of contractors selected during the audit identified the following issues:

Resealing contractor – 6x on-line induction records, no site specific induction records

Lifting gear inspection and test contractor – no records of induction

Asbestos removal contractor – no records on file

There is no system in place for formally identifying or confirming the use of sub-contractors engaged by the designated contractors.

With over 300 volunteers registered, the management of Volunteers appears to be a very well organised process, using the "Better Impact" system. Dedicated personnel are provided to manage the overall volunteer engagement process as well as supervise the 11 different volunteer programs in place.

A specific volunteer induction process is in place, and all new volunteers are provided with a volunteer "pack" containing the necessary forms and information needed so that they understand the council's requirements. Copies of any relevant licenses, qualifications and clearances are also maintained on file.

The only volunteering activity that has had risk assessments and Safe operating procedures completed is the Bush Gardens centre.

Hazard Management Systems: Recommended Action(s):

Council may want to consider the following actions:

- Ensure that an equivalent level of rigour as is currently being undertaken for large or custom-built pieces of equipment is applied to provision of supplier safety information for small plant and hired equipment
- Consider providing or incorporating a photo of the item/equipment being assessed in the completed risk assessment document so that it is easy(ier) for readers to quickly understand what is being assessed
- Ensure that a more effective "sanity check" of identified risk controls is performed as part of the review process when conducting task or equipment risk assessments – to ensure that appropriate controls are listed and that all relevant columns/sections in the risk assessment templates are completed.
- Ensure that review of completed risk assessment documents verify that all necessary sections of the reports are completed.
- Formalise the "wish list" for new equipment, and information obtained from workers, including recording of any additional requirements or changes following testing of possible options.
- Consider the development and use of a pre-purchase checklist, (or similar,) to help guide personnel through the initial stages of "procurement" of new items and help ensure that the minimum expected information is obtained prior to purchase.

**Hazard Management Systems: Recommended Action(s):**

- Conduct a formal review of confined spaces across TBC to ensure that all have been identified and that the "securing" of these identified spaces is still present and effective.
- Review the records management of contractor information with a view to defining a single system and location for contractor records.
- Develop and implement an approval/authorisation process for engagement of sub-contractors by a contractor engaged to provide services to TBC.
- An opportunity exists to conduct additional risk assessments and develop SOP's for other (all) volunteering activities, so that volunteers can be formally trained in their specific areas.



Assessment Component: Workplace Monitoring Systems		Result
3.9.1	That the implementation of relevant inspection and testing procedures are conducted by the relevant, competent person(s).	Observation

Workplace Monitoring Systems: Findings

TBC uses a combination of in-house personnel and external contractors to conduct workplace inspection and testing activities.

WHS Inspection Schedule (spreadsheet) - has 2021 tab listing areas that require workplace inspections – sighted recent inspection reports for Bush Gardens, Lyndoch WWTP, Williamstown depot, Nuri-Kaiser Stuhl Pump Station and Tanunda Depot, and ladder inspections.

In-house inspections are conducted by a range of TBC personnel, including WHS and operational staff as necessary.

The Quarterly Risk Management report for Q3 2020/21 (21/44430) references WHS Inspection Schedule, but no actual listing of what has been inspected (or whether all listed areas have been inspected)

Contracted inspection and test activities are undertaken for:

- Electrical Test and Tag
- Lifting equipment
- Asbestos
- Audiometric testing

Daily pre-start safety inspection checklist duplicate booklet, (7 day format,) and Take 5 notebooks are available and were sighted in use by equipment operators

The process for raising actions (CAPA or work orders) to address findings from site safety inspections is not clear and no records confirming completion of identified action for the most recent workplace inspections were provided. Auditees confirmed that action occurs to address findings or issues identified through workplace inspection and testing in practice.

While audiometric testing for workers is performed, there has been no workplace or equipment noise assessment conducted across TBC. An opportunity exists to conduct formal noise assessments to assist with confirmation of the need for hearing protection, and that correct levels of noise attenuation is provided in the hearing PPE provided for workers.

Workplace Monitoring Systems: Recommended Action(s):

Council may want to consider the following actions:

- Clearly define the process for raising actions (CAPA or work orders) to address findings from site safety inspections
- Confirm in relevant reports (eg: Quarterly Risk Report) and WHS meeting minutes that all scheduled inspections have been completed.
- Workplace noise assessments to assist with confirming the need for hearing protection and that correct levels of noise attenuation are achieved in the hearing protection provided for workers.



Standard Four: Measurement and Evaluation

Assessment Component: Maintaining and Monitoring Objectives, Targets and Performance Indicators for Programs		Result
4.1.1	The organisation must ensure planned objectives, targets and performance indicators for key elements of program(s) are maintained, and monitored and reported.	Non-conformance

Maintenance and Monitoring of Program Objectives, Targets and Performance Indicators: Findings

While a range of documentation in the form of meeting minutes and action plans was submitted showing varying levels of performance data and requirements, there was no over-arching document provided that stated TBC's Safety/WHs objectives, targets and KPI's – either for a current time period (e.g. Calendar or Financial year), or for an immediate past time period.

TBC Risk Plan 2019-2021, dated Oct 2018. Lists 2 programs and 4 projects, each with overall objectives stated, plus targets and measures identified – however, no evidence was provided of reports or minutes confirming performance against, (or achievement of,) these targets.

- WHS committee minutes – states incident number data only and is not compared to any agreed objectives or target performance requirements
- WHS-IM and Risk Action KPI Plan 2019-2021 (spreadsheet) is an action plan for implementation of a range of safety activities and lists expected completion dates only – no objectives or performance indicators are stated
- Q3 2020/21 Quarterly Risk management report states that WHS committee meetings have been held, inspections have been undertaken and incidents reported. No visibility of these "indicators" or performance against set objectives and targets (ie: were all inspections conducted as per the schedule?)
- ELT Minutes 9 Sept 2021 – no reference to achievement of Objectives, targets or performance indicators. Decision item #9 states that draft ELT Performance Reporting Framework was presented – for further consideration

Maintenance and Monitoring of Program Objectives, Targets and Performance Indicators: Recommended Action(s):

Council may want to consider the following actions:

- Develop, (or publish and make available if already developed,) a set of WHS/Safety performance objectives and targets that can be measured and monitored to show improvement in safety performance over a given time period
- Include actual performance data, compared against safety-related objectives and targets, baseline indicators, or agreed completion dates in ELT and WHS meetings, and minute same, rather than just state what has been completed or what has occurred.



Standard Five: Management Systems Review and Improvement

Assessment Component: How the WHSMS Responds to Change		Result
5.3.1	The organisation must ensure the system is reviewed and revised, if required, in line with current legislation, the workplace and work practices.	Non-conformance

WHSMS Response to Change: Findings

Refer to comments in section 1.2.1 of this report – at the time of this evaluation there were 20 documents on the master document register that were identified as due for, or requiring review.

Not reviewing and updating primary policies and procedures, (some since 2016/2018,) also means that any relevant or necessary changes relative to WHS Regulations over past 5 years and re-release of Codes of Practice have not been incorporated or reflected in TBC policies and procedures.

Discussions during the evaluation indicated that these overdue and outstanding documents are being addressed on a risk criticality basis, (i.e.: most significant overdue documents being worked on first,) but there is currently no documented plan in place to ensure that all will be revised and updated by a designated time. The most recent reviews include updates to the Hazard Management policy/procedure, incident reporting/management, WZTM procedure.

Latest version of document master list (provided during the evaluation) still shows 7 documents overdue for review and update from 2016.

WHSMS Response to Change: Recommended Action(s)

Council may want to consider the following actions:

- Adopt the recommendations for document review and update as suggested in section 1.2.1 of this report, as these recommendations will also assist in gaining compliance with section 5.3.1
- Provide visibility at ELT and WHS committee level (minutes) of the number of documents overdue, being reviewed and/ or coming up for review.
- Develop and implement a formal plan for review and update of these remaining documents and for documents moving forward.
- Consider also listing the "Owner" of each document in the Document Review Register



4.4. Injury Management Assessment Component

Specific Results: Injury Management (IM) Systems

1.2	Arrangements are to be in place to ensure adequate resources to assist the LGAWCS administer claims and provide effective return to work services to injured employees	Result
1.2.1	Documented job descriptions for all injury management personnel and where relevant management, supervisors and employees	Conformance
1.2.2	Ensuring injury management personnel are competent to administer their role in a reasonable manner.	Conformance
1.2.3	Ensuring the allocation of resources is appropriate for the organisations type, volume and complexity of the case load.	Conformance
1.2.4	Suitability of facilities and accommodation to ensure restricted access to information, including maintaining confidentiality during interaction with injured workers and service providers.	Conformance
1.2.5	A Member is required to appoint a return to work coordinator and ensure the person appointed to this role has successfully completed relevant LGAWCS training. Where this role becomes vacant, the Member is required to re-appoint an employee within 3 months and ensure the employee(s) appointed have received relevant LGAWCS training within 3 months of the appointment being made.	Conformance

1.6	A self-insured employer shall inform all employees in writing of the following arrangements:	Result
1.6.1	How to report a work related injury	Conformance
1.6.2	The process for lodging a claim for compensation	Conformance

2.8	Early Intervention, Recovery and Return to Work	Result
2.8.5	Where a worker has not returned to pre-injury employment within 6 months from date of first incapacity and is not working to their full capacity, new or other employment options are considered for the worker by the Member in conjunction with the LGAWCS.	Conformance
2.8.6	Where a Member does not provide suitable employment to a former work injured employee the Member notifies and consults with LGAWCS.	Conformance

4.1	Delegated Powers and Discretions	Result
4.1.1	Processes are in place that monitor, measure and review the effective implementation of the injury management system and where relevant, strategies to improve performance of the injury management system are identified.	Conformance
4.1.3	The Service Standards set out in Schedule 5, Part 2 of the Return to Work Act 2014 are in place.	Conformance



Injury Management Systems: Findings

The roles of Council's three injury management and return to work personnel are clearly defined in their position descriptions and it is evident that training has been provided in a timely manner. The current resourcing is adequate, given that there have been 4 claims this year, (in a workforce of 158 employees.)

Confidentiality is maintained during interviews and meetings by use of meeting rooms and strict access controls are established over electronic records in Content Manager, with containers only available to the persons named on the information authority. Paper records are scanned and added to the relevant container, then destroyed via confidential bin, (the contents of which are shredded.)

Information about how to report a work related injury and lodge a claim are provided to all employees at induction, consistent with the Workplace Return to Work Process. Digital screens throughout the workplace remind workers of key contacts and further information, (including process and forms,) are available via Council's intranet. This is also where employees have access to the Service Standards.

Whilst there have not been any recent instances of an employee being unable to return to pre-injury employment or a former work injured employee requesting suitable employment, the processes are documented in the Workplace Return to Work Process.

Injury management and return to work personnel actively engage with injured workers to ensure their needs are being met and to identify opportunities for improvement. Monitoring, measurement and review of claims statistics occurs via the Quarterly Risk Management Report and data is obtained from the LGRS Member Centre as required.

Injury Management Systems: Recommended Action(s)

Not applicable.



5. Conclusion

The evaluators would like to thank all employees involved in The Barossa Council's risk evaluation – it was evident through the interviews conducted whilst on site that people are genuinely invested in, and proud of the work they do.

Evaluation findings can only be made against the evidence presented during the evaluation process and within the evaluation scope. As part of the process, we conducted a desktop review of evidence and requested additional records and information based on the initial evidence provided, followed by verification of implementation via site observations, interviews and demonstrations.

As indicated in the executive summary and the evaluation findings, Council has developed some systems to manage risk and safety across the organisation, however there are some opportunities for improvement, which should form the basis of an action plan for the next two years.

The Barossa Council is in the process of agreeing a scope of work with the Strategic Risk team, which will support Council in addressing the review of strategic and operational risks, provision of training and developing a structured reporting process.

Within the Roads and Footpaths area, a key area of risk is the management of Section 221 permits, (for alteration of public roads,) and this should be given priority when developing the risk action plan.

Procurement is well managed, with a documented process for planning, sourcing with only one opportunity for improvement identified in the review relating to recording of supplier performance.

Whilst there is some excellent work being done in the planning and running of public events by Council and management of volunteers, there are opportunities for improvement in both areas, to not only ensure consistency and reduce risk, but potentially improve efficiency by having a standardised process across the organisation.

Council has recognised the need to improve the effectiveness of its WHSMS and there is some excellent work happening in this space, particularly in the development and enhancement of systems using the Skytrust platform. The non-conformances in this area are mostly owing to currency of policies and procedures, systems under development but not yet in place, (e.g. training,) monitoring, reporting and accountability for WHSMS implementation, maintenance and review and established systems not being applied consistently, (e.g. minor plant and equipment.) Employees interviewed during the evaluation have knowledge of, and are engaged with, Council's WHS system development, which indicates that Council's current approach is working.

Injury Management and Return to Work is very well managed, with conformances in all of the sub-elements evaluated.

We recognise that significant system build and improvement is occurring and, provided that Council continue to work toward this in a strategic and structured way, the WHSMS should mature and progress to a compliant level.

We would recommend that you work closely with Rob Castle, (as your allocated Regional Risk Coordinator,) to ensure that a planned and prioritised approach is undertaken, in addressing the corrective actions required. Rob can provide guidance on the best approach for developing and implementing system improvements in line with your resources and assist with the setting of a programmed body of work for the next 2 years that is achievable, addresses the issues in a systematic way and enables you to achieve the best possible rebate return in line with corrective actions completed.

Please note that action plans need to be submitted for review within four weeks of the Final Evaluation Report being received to address the issues identified in the evaluation (in a systematic way).





Mutual Liability Scheme
Workers Compensation Scheme
Local Government Association
of South Australia

Stevie Sanders
WHS and Risk Manager

T: +61 8 8235 6485
M: +61 (0) 429 904 262
stevie.sanders@jlta.com.au

Level 1, 148 Frome Street, Adelaide SA 5000
T: +61 8 8418 0288
www.lgrs.com.au

LGA Mutual Liability Scheme and LGA Workers Compensation Scheme is managed by LGRS which is a division of JLT Risk Solutions Pty Ltd (ABN 69 009 098 864 AFS Licence No: 226827) (JLT) and is a business of Marsh McLennan

© 2021 JLT Risk Solutions Pty Ltd. All rights reserved.

Published by JLT Risk Solutions Pty Ltd and no part of this document may be reproduced without permission from JLT Risk Solutions Pty Ltd.

DEBATE AGENDA REPORT**DEBATE AGENDA****4.2 TREASURY MANAGEMENT REVIEW**

Author: Accountant
22/10670

PURPOSE

Pursuant to Section 140 of the *Local Government Act 1999*, and in accordance with Council's Treasury Management Policy, Council must undertake an annual performance review of its Treasury Management activities.

RECOMMENDATION

That Audit Committee receive and note Council's 2021 Treasury Management activities.

REPORT**Discussion**

The key principles within Council's Treasury Management Policy are as follows:

Council will:

- Maintain target ranges for its Net Financial Liabilities ratio;
- Generally, only borrow funds when it needs cash and not specifically for particular projects;
- Not retain and quarantine money for particular future purposes unless required by legislation or agreement with other parties;
- Apply any funds that are not immediately required to meet approved expenditure (including funds that are required to be expended for specific purposes but are not required to be kept in separate bank accounts) to reduce its level of borrowings or to defer and/or reduce the level of new borrowings that would otherwise be required.

Comments regarding the 2021 performance with regard to the above principles are outlined below:

Net Financial Liabilities Ratio

Council's policy regarding its net financial liabilities is that they shall not exceed 100% of total operating revenue (adopted February 2010).

As at 30 June 2021, Council's net financial liabilities represented 13% of total operating revenue, and it is projected to increase to 50.1% as at 30 June 2021 (as per September 2020 Budget Review). Accordingly, Council is currently operating within its policy threshold.

Loan Borrowings

Council's policy relative to loan borrowings states that the use of internal reserves be considered prior to consideration of external loan borrowings. The total variable borrowings for Nuriootpa Centennial Park Authority and Council that are currently available is \$5.0m - currently no funds have been drawn down on these facilities. There have been no new fixed debenture loans in the calendar year ended 31 December 2021.

The use of internal cash reserves has continued to be used in funding Council's capital works programs and has subsequently minimised the net interest cost to Council.

A summary of the fixed interest rate borrowings provided through the Local Government Finance Authority are shown below:

Debenture Loan Summary				
No.	Loan Amount	Interest Rate	Final Payment Date	Principal Outstanding as at 31 December 2021
104	2,900,000	6.90%	15/03/22	151,465
105	7,000,000	7.02%	16/11/24	3,967,514
106	2,000,000	6.85%	15/04/26	822,365
107*	113,000	4.75%	16/07/22	13,832
108*	515,000	6.20%	15/01/34	389,906
109*	125,000	5.30%	15/09/29	78,614
112*	180,000	4.25%	15/12/27	116,925
113*	80,000	4.50%	15/02/28	55,945
114	1,750,000	3.60%	15/08/28	1,288,862
116**	1,000,000	2.05%	15/06/30	862,687
				7,748,116

* Loans approved by Council, provided for the Community to Clubs, Societies or Groups. The repayments to Council are on schedule for the community loans outstanding - a total principal balance at 31 December 2021 of \$655,222.

** NCPA debenture loan

Variable interest rate borrowings (Cash Advance Debentures)

A new loan CA118 was taken out in 2021 for a community loan to Nuri Futures Association. A summary of the variable interest rate borrowings is shown below:

Cash Advance Debentures Summary						
No.	Council/ NCPA	Total Facility Loan Amount	Total amount borrowed	Current Interest Rate	Facility End Date	Principal Outstanding as at 31 December 2021
CA70	Council	1,000,000	0	**	15/04/23	0
CA115	Council	3,000,000	0	* 1.45%	15/05/30	0
CA117	Council	900,000	0	* 1.45%	15/10/23	0
CA118	Council	100,000	0	**	16/08/31	0

* COVID special rate for 3 years only

** Interest rates vary depending on loan term and will apply upon drawdown of loans

Council Funded Loans

Council has previously approved external loans not included in the Debenture Loan Summary table that have been paid from Council funds:

- 1) Barossa Valley Machinery Preservation Society Inc
- 2) Nuriootpa Centennial Park Authority (NCPA). The current adopted long-term financial plan (LTFP) includes a \$130k repayment in 2021/22 and the loan is to be fully repaid during 2023/24. The NCPA loan repayment schedule is subject to an annual review of their LTFP, checking the operational and capital expenditure, cash flow requirements and the financial sustainability of the business. The NCPA loan is charged at the current cash advance loan interest rate. The Council Funded loan summary is shown in the following table:

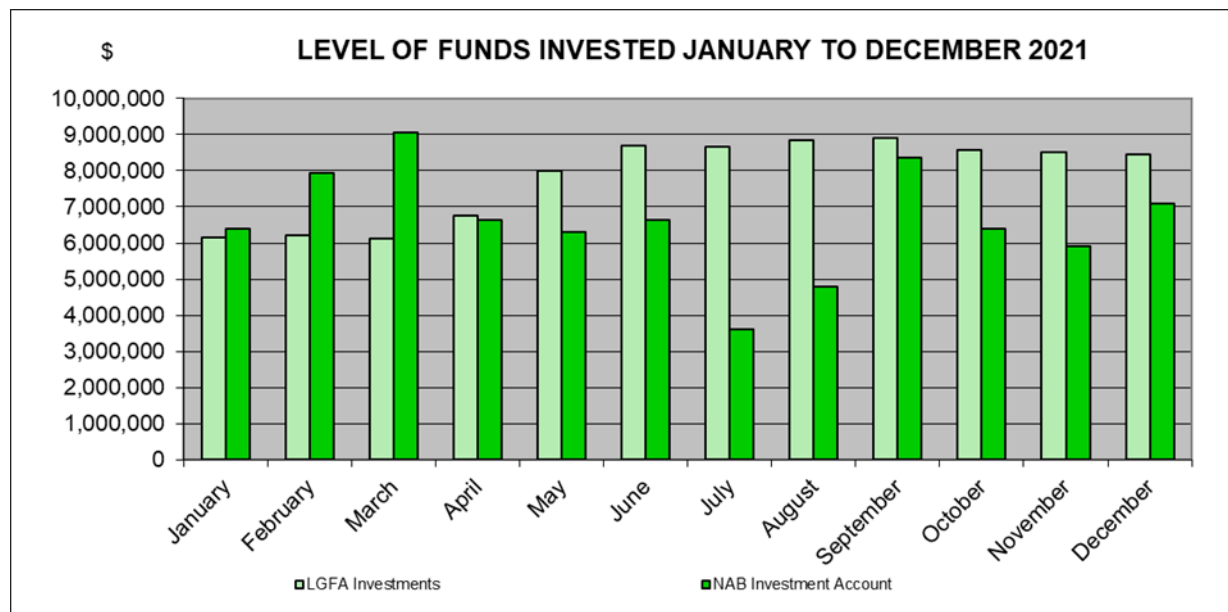
Council Funded Loan Summary				
Name.	Total Facility Loan Amount	Current Interest Rate	Facility End Date	Principal Outstanding as at 31 December 2021
Barossa Valley Machinery Preservation Society Inc	25,000	4.30%	8/11/28	18,582
Nuriootpa Centennial Park Authority	650,000	2.05%	2023/24	390,000
				408,582

Investments

Council currently holds investments with National Australia Bank (NAB) and the Local Government Finance Authority (LGFA). Council's total investments as at 31 December 2021 were:

	Variable Interest Rate \$'000	≤ 1 year Fixed \$'000	> 1 year ≤ 5 years \$'000	> 5 years \$'000	TOTAL \$'000	Interest Rate Range 2021
LGFA	4,756	1,686	0	0	8,442	0.30% to 0.41%
NAB Investment A/c	7,105	0	0	0	7,105	
TOTAL	11,861	1,686	0	0	15,547	

The level of funds invested during the year is presented in the graph below. The graph excludes Council's separate operating bank account which was maintained at minimum working capital levels in accordance with the Policy. Due to the uncertainty of COVID19, investments were not fixed with the LGFA during this time, but Council utilised the NAB investment account. Fixed investments with the LGFA are likely to be built up over the coming months, depending on cash flow requirements and any changing situations with COVID19.



ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Nil

Supporting references

Treasury Management Policy

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan



How We Work - Good Governance

Corporate Plan

- 6.4. Ensure that decisions regarding expenditure of Council's budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.

Advocacy Plan

Nil

Legislative Requirements

Local Government Act 1999, Section 140

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Financial

A review of investments and borrowings is required as per the Treasury Management Policy and Local Government Act.

COMMUNITY ENGAGEMENT

No separate consultation is required under Council's Public Consultation Policy.

DEBATE AGENDA REPORT**DEBATE AGENDA****4.3 RISK MANAGEMENT PROGRAMS AND PROJECTS - UPDATE**

Author: Risk Coordinator
22/10723

PURPOSE

To present a report on the progress of Risk Management programs and projects.

RECOMMENDATION

That Audit Committee receives and notes this Risk Management Programs and Projects – update report.

REPORTIntroduction

These reports provide an update on the activities and actions that have been the focus of the Risk Team since the last quarterly report provided to the Audit Committee.

Discussion

This report contains updates on the following:

- Enterprise risk management and risk registers
- Insurance claims
- WHS Committee
- Workplace and Community Emergency Management
- Business continuity
- Incident reporting
- Workplace safety inspections
- Internal financial control (ControlTrack)

Summary and Conclusion

The attached report is provided for information, however further detail can be provided at the meeting if it is required.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Quarter 2 - 2021-22 - Risk Management Quarterly Report [↓](#)

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan



How We Work - Good Governance

Corporate Plan

- 6.2. Ensure that Council's policy and process frameworks are based on principles of sound governance and meet legislative requirements.
- 6.3. Align operational strategy to strategic objectives and measure organisational performance to demonstrate progress towards achieving our goals.
- 6.5. Implement compliant and contemporary risk management initiatives.

Advocacy Plan

Nil

Legislative Requirements

Local Government Act, 1999

Work Health Safety Act, 2012

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Addressed within this report

COMMUNITY ENGAGEMENT

No required under legislation or Council's Public Consultation Policy.



*The***Barossa**Council



QUARTERLY RISK MANAGEMENT REPORT

Quarter 2 – 2021/2022

Quarterly Risk Management Report

The following report has been developed to assist Council's Executive Leadership Team (ELT) in monitoring and reviewing their Risk, Work Health Safety and Injury Management (Return to Work) duties. It is comprised of Risk/WHS monitoring information, current WHS Plan actions, and insurance data.

A summary of this information is provided to the Audit Committee for their information/action also.

Contents

Enterprise Risk Management and Risk Registers	3
Insurance - Local Government Risk Services	4
WHS Committee.....	5
Workplace Emergency Management	6
Community Emergency Management.....	7
Business Continuity	8
WHS Incident Reporting.....	9
Workplace Safety Inspections	10
Internal Financial Control (ControlTrack).....	11

Enterprise Risk Management and Risk Registers

RESULTS/INTERPRETATION

Council's Risk Team is working with Coleen Green who is the Strategic Risk Consultant at Local Government Risk Services to further embed our Enterprise Risk Management Framework within our organisation.

The scope of works has now been agreed upon with three main outcomes to be achieved:

- a) To facilitate training in Councils Enterprise Risk Framework and key foundation knowledge in risk assessment and treatment identification across the organisation

Progress: Enterprise Risk Management Training – (3 hour) - March 2022

Aimed at Executive, Senior Management, Management - date to be agreed upon and attendees being identified.

- b) To support the development of the Strategic and Operational Risk Registers

Progress: Strategic Risk Workshop – (2.5 hours) May 2022

Aimed at Executive and Senior Management – date to be agreed upon and attendees to be notified.

- c) To support the refinement / development of Council's risk reporting and accountability mechanisms.

Progress: Nothing to report at this stage

RESPONSE

Further progress reports will be provided in future quarterly updates.

Insurance - Local Government Risk Services

RESULTS/INTERPRETATION

Background

Local Government Risk Services (LGRS) provides the insurance coverage for Council which is reviewed on an annual basis together with updates provided during the year where significant changes to the schedules are identified.

Claims History

The following table shows new insurance claims by type and per quarter for the current year. Also included is a comparison total for the previous year.

Claim Type	21/22 Q1	21/22 Q2	21/22 Q3	21/22 Q4	Total to Q1 2021/22	Total 2020/21	Total 2019/20
Liability (MLS)	3	1			4	12	12
Property (AMF)	1	2			3	11	2
Motor Vehicle (AMF)	2	4			6	16	14
Personal Injury (GI)	0	0			0	3	3
Workers Compensation (WCS)	1	1			2	3	7
Total Claims	7	8			15	45	38

2022-2023 Insurance Renewals

Local Government Risk Services have begun releasing the 2022/2023 Insurance Questionnaires for completion. The Risk Team are coordinating responses from across the organisation to identify Council insurance coverage requirements.

Work has begun (in consultation with the Coordinator Asset Management) to begin the validation of the insurance information required for assets that are to be insured. The report mentioned in the last Audit Committee Agenda is being compiled in conjunction with this work and is expected to be considered by ELT at their March 2022 meeting.

From 15 December 2021 Audit Committee Agenda:

A report to be considered by the Executive Leadership Team (ELT) will be prepared by the Risk Coordinator early in 2022 to determine items like the following:

- *Asset classes or types to be insured.*
- *Agree on where insured asset data is to be captured - ie Asset Management System (Conquest) and resources allocated to maintaining this information.*
- *Contents insurance review.*
 - *What assets require contents insurance?*
 - *How are values to be determined?*
- *Register of Lease/Licenses - what assets are being leased/licensed and who is responsible for insurance of those assets and contents?*
- *Determine the inventory to be insured and their insured values.*
- *Carry out validation of Asset data in Conquest to what is physically on the ground for each locality. This was not done as part of the 2021/22 review.*

RESPONSE

A verbal breakdown of 2021/22 claims can be provided upon request.

WHS Committee

RESULTS/INTERPRETATION

Organisational WHS Committee:

The quarterly WHS Committee meeting scheduled for 15 December 2021 was postponed due to lack of a quorum. Heightened restrictions associated with COVID-19, mandatory isolation requirements associated with close contacts and employee leave arrangements impacted on staff availability to attend.

WHS WES Sub-Committee:

The WHS Sub-Committee meeting scheduled for 8 December 2021 was postponed due to lack of a quorum.

RESPONSE

No action required, quarterly meetings are being held in accordance with Council policy commitments.

Workplace Emergency Management

RESULTS/INTERPRETATION

Emergency Planning Committee (EPC) – Meeting – 15 December 2021

- Severe weather event 28/10/21 – A quick reference guide to be developed for sites to follow in the event of an emergency (who is in charge / who to call for backup etc). Further details of the event is detailed below.
- Documents reviewed by Committee and referred to ELT for approval:
 - Principal Office Visitor Entry and Security Process 14/16981
 - Depot Visitor Access Process 19/14909
- A schedule of workplace emergency drills is being developed to cover all worksites and the testing of the various emergency situations.
- In-house Fire Extinguisher training is being offered to all staff.

Severe Weather Event - Hail Storm – 28 October 2021

A severe weather event took place on 28 October 2021, resulting in large volumes of hail falling mainly in the Tanunda area. This impacted the Barossa Visitor Centre, forcing its closure for the remainder of that day and all of the next.

At the beginning of the event, the Director Works and Engineering assumed the role of Council Commander and appointed the Manager Operations as the Site Supervisor who then liaised with the Director Community Services and the Risk Coordinator to manage the recovery of services for that site.

There were numerous potential claims that resulted from the event – those being:

- Barossa Visitor Centre, Tanunda
Water damage to internal fittings, equipment and stock. The claim was processed and has been paid.
- Solar Panels – The Rex and the Nuriootpa Administration Centre
No damage was sustained – advice was sought from the Asset Mutual Fund regarding contractor costs for checking the panels for damage. This is not covered unless damage is sustained, therefore no claim was submitted and the contractors were paid from the operating budget.
- Council Vehicle
One Council vehicle sustained hail damage and assessors estimated the cost of repairs to be in excess of \$17k. The insurers have advised that the claim has been accepted and repairs are being scheduled.

RESPONSE

No response required

Community Emergency Management

RESULTS/INTERPRETATION

Zone Emergency Management Committee (ZEMC)

- The meeting scheduled for 7 December 2021 was cancelled.

No significant community emergency events required Council support during the second quarter.

Under the auspices of the Council Ready Framework, the Risk Team is continuing to facilitate the development of Council's Community Emergency Management Plan to support the Policy and Incident Operations Arrangements already in place.

RESPONSE

No response required

Business Continuity

RESULTS/INTERPRETATION

Work on the Business Continuity Plan has been delayed pending the completion of the current review of Council's Corporate Plan.

Further work will commence as outlined below when the Corporate Plan has been adopted.

Background:

Council, at its meeting on 21 September 2021, adopted the reviewed Business Continuity Plan and the supporting Business Continuity Instructions.

The Business Continuity Plan contains the methodology used for formulating business continuity sub-plans, what the critical services are and their maximum allowable outages, who is involved in managing a business interruption event and what their responsibilities are, the declaration process and a set of instructions to be used in the event of a business interruption event.

The next steps in this space include consideration of the following:

- All Service outcomes defined in the Corporate Plan (which is currently being reviewed) will be assessed via the Business Impact Analysis tool determine if they are of a critical nature or not.
- Those deemed to be critical will be identified as such in the Corporate Plan.
- Each Critical Service Outcome will then have their Business Continuity Arrangements documented.
- Business Continuity Arrangements relevant to a particular Business Interruption Event will be used to form the Business Continuity Sub Plan for that interruption event.

During the review of our 2021/22 insurances with Local Government Risk Services it was suggested that a Business Interruption Review be carried out. To this end the Risk team will engage a third party in the latter half of 2021/22 to stress test and review Council's Business Interruption risk framework to ensure that that the protection retained transfers risk as and where intended. This information will also be used to inform the insurance renewal process for business interruption cover.

RESPONSE

No response required

WHS Incident Reporting

RESULTS/INTERPRETATION

Worker and workplace incident reporting is captured electronically in Skytrust.

The data recorded in Skytrust to the end of December 2021 is as follows:

Incident Type	2021/22 Q1	2021/22 Q2	2021/22 Q3	2021/22 Q4	2021/22 YTD
Injury	10	12			22
Environment					
Near Miss	7	6			13
Property	4	6			10
Community					
Other	2	2			4
Total	23	26			49

Monthly Incident and Hazard Reporting is emailed to ELT and the Health and Safety (HSR) Representatives for information. This spreadsheet includes:

- Corrective Actions Monitoring – details description of the action and its status
- Hazard Reports for the current month – details hazard reports for month and status
- Incident Reports for the current month – details incidents for month and status

Further details around incident and hazard reporting can be found in 21/25200.

RESPONSE

Nil

Workplace Safety Inspections

Under the direction of the Workplace Inspection Process (12/52553*) – the Work Health and Safety Coordinator maintains a list of all workplaces across the Council and annually creates the Work Health Safety – Inspection Schedule (14/14684*) with inspections based on the relative risk rating of the area being inspected.

RESULTS/INTERPRETATION

In the October to December 2021 quarter, 8 out the 10 inspections detailed on the schedule were completed.

Discussion with relevant Managers are being had to ensure the inspections are being completed as required and that the schedule is being maintained.

RESPONSE

No response required

Internal Financial Control (ControlTrack)

The self-assessment tool Council uses to manage the assessment and review of Financial Risks and Controls is ControlTrack.

The 3 year residual risk review and control self-assessment cycle is as follows:

1st yr – 2019/20

- all financial controls from the Better Practice Model to be assessed/reviewed and rated.

2nd yr – 2020/21

- all extreme/high rated risks and their associated controls to be assessed/ reviewed and rated; and
- progress any incomplete actions plans from previous assessments; and
- any controls that were assigned to new assessors (eg new staff, role changes).

3rd yr – 2021/22

- all extreme/high rated risks and associated controls to be assessed/reviewed and rated; and
- progress any incomplete actions plans from previous assessments; and
- any controls that were assigned to new assessors (eg new staff, role changes); and
- residual risk assessment of all financial risks from the Better Practice Model – in preparation for the control self-assessment of all financial controls in the following year.

2020/2021 Control Self-Assessment cycle (21/44745)

The 2020/21 Financial Control self-assessment cycle has now been completed and 4 of the 15 Improvement Plans are still being worked on.

2021/2022 Control Self-Assessment cycle

Work will shortly commence on the 3rd year of the self-assessment cycle of the Financial Controls which manage the financial risks of Council.

As per the above - all extreme and high rated risks and associated controls will be assessed and reviewed. The self-assessment process will be programmed to be completed prior to 30 June 2022.

Quarterly Risk Management Report – Quarter 2 – 2021/22

DEBATE AGENDA REPORT**DEBATE AGENDA****4.4 2022/23 AUDIT COMMITTEE BUDGET**

Author: Manager, Financial Services
22/10737

PURPOSE

To consider a draft 2022/23 budget for the Audit Committee's operations.

RECOMMENDATION

That the Audit Committee:

- (1) Include an amount for Consultants of \$0 and Training of \$1000,
- (2) Consider and approves the other budgets listed in this report during the budget processes.

REPORTBackground

The budget for 2022/23 is being prepared by completing the base budget for activities that are externally and internally required by the Audit Committee.

Discussion

In the Audit Committee budget, two items that require review are Consultant and Training/Seminar expenditure.

In the past, consultants have been used to undertake reviews and compliance checks for taxation and accounting, along with purchase and implementation of the internal control tracking tool. The training budget has previously been used by Independent Members to attend LGA programs.

A proposed 2022/23 budget to support the operations of the Audit Committee is outlined in the following table, Financial Statement as at 9 February 2022:

	February 2022 YTD Actuals	Budget Review 2021/22 Q2	Budget % YTD	Draft 2022/23 Budget	
496 - Audit Committee					
Salaries & related costs (preparation of reports/agendas, attendance at meetings – CEO, Director C&CS, Manager Financial Services, Minute Secretary)	13,988	18,170	77%	18,510	*
Consultants (provision for sundry project work undertaken as part of Committee work plan or specifically requested by Council)	0	0	0%	0	
Training / Seminar expenses	0	1,000	0%	1,000	~
Sitting Fees (Independent Members)	2,730	6,055	45%	6,120	#
Advertising	0	700	0%	700	~

Total 496 - Audit Committee	16,717	25,925	64%	26,330
------------------------------------	---------------	---------------	------------	---------------

- * Provides for expected increase for salary costs for Enterprise Agreement. Depending on cost centre allocations, this amount may change when the budget is finalised.
- ~ Training and advertising expenses provide for one independent member appointment if required.
- # Provides for Sitting Fees as follows: Chairperson \$595 and Independent Members x 2 - \$385 to attend 4 meetings each and annual report attendance at Council meeting for the Chairperson; to be considered and approved by Council – only provided for Audit Committee members' information.

Summary and Conclusion

The draft budget is provided for information however, further detail can be provided at the meeting if it is required.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Nil

Supporting references

Budget & Business Plan and Review Policy

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan



How We Work - Good Governance

Corporate Plan

- 6.4. Ensure that decisions regarding expenditure of Council's budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.
- 6.16. Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Advocacy Plan

Nil

Legislative Requirements

Local Government (Financial Management) Regulations 2011 - Reg 9(1)(b)
LGA Information paper no. 25 – Monitoring Council Budget Performance

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Financial

Funding to support the operations of the Audit Committee is required to ensure resources are adequate to undertake this vital role within Council and is included in the annual budget.

The Independent Members' Sitting Fee is not subject to agreement or contract but should ensure Council can attract and retain qualified and experienced people and receive value for service provision. It is recommended that Council increase the fee each year and for 22/23 by \$5 per meeting. The proposed amount for 2022/23 financial year is \$600 and \$390 respectively. The Sitting Fee will be included in the draft 2022/23 budget to be considered and approved by Council.

COMMUNITY ENGAGEMENT

Public Consultation will be included as part of the draft Budget/Business Plan consultation and adoption process.